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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 1, 1919.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller-General, etc.

GAZETTE OF INDIA.

NOTICE.

The 11th November 1918.

On and after 23rd November and until further notice, Parts I, IV, V and VI of the *Gazette of India* and the Weather and Crop Report will be published in Delhi. Parts II and III will continue to be published in Calcutta. All notifications and other matter intended for publication in those Parts should be addressed to the Publisher at Delhi and Calcutta, respectively.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901:—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's *Gazette* and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777-79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 p.m. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's *Gazette*. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next *Gazette*."

J. P. HEWETT,

Secretary to the Government of India "

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Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

J. J. MEIKLE,

Publisher, *Gazette of India*.

THE PATENT OFFICE

PATENTS and DESIGNS.

Calcutta, the 1st March 1919.

CORRIGENDUM.

The following entry which appeared in the notification published by this office in Part II of the *Gazette of India*, dated 15th June 1918, under the heading "Cessation of Exclusive Privileges" is hereby cancelled :—

1913—804, (Liley.)

APPLICATIONS FOR PATENTS UNDER SECTION 8.

February 17.

- 4238 I. Knaster. *Improvements relating to caps or closures for collapsible and other tubes, bottles and like.*
- 4239. G. Constantinesco. *Improved means for lubricating internal combustion engines.*

February 19.

- 4240. E. K. Rideal and H. S. Taylor. *Improvements in the purification of hydrogen.*
- 4241. H. Blaker. *Gun or rifle sight.*

February 20.

- 4242. N. P. Roe. *Railway combined outer and home signal detector.*
- 4243. C. M. Shroff. *Infant hand trainer and modeller.*

February 21.

- 4244. S. C. Das Gupta. *Improvements in chemical fire extinguishers.*
- 4245. J. Begg. *Improvements in or relating to horizontally slatted blinds or shutters.*

February 22.

- 4246. J. Kanai. *Corner coverings of chests.*

APPLICATIONS ACCEPTED AND ADVERTISED UNDER SECTION 6.

Notice is hereby given that all persons interested in opposing the grant of a Patent on any one of the applications, referred to below, may, at any time within three months of the date of this *Gazette of India*, give notice at the Patent Office in the prescribed form No. 5 of such opposition.

Printed copies of the specification in the following list will be on sale at the Patent Office, 1, Council House Street, Calcutta, within about three weeks.

Any one desiring a copy posted to an address in British India should send to the Patent Office the sum of annas eight by money-order on which the number of the application should be stated on the coupon at the foot of the order.

- 3070. Titan Co., A/S. *Improvements in the process of precipitating titanac acid from concentrated solutions.*
- 3094. Titan Co., A/S. *Improvements in the process of converting amorphous titanium oxygen compounds into crystalline compounds.*
- 3173. Holt Manufacturing Co. *Tractor truck mechanism.*
- 3219. F. W. A. Finley and R. E. Leonard. *Art of well producing or earth boring.*
- 3274. D. B. Jones. *Process for distilling metallic ores.*
- 3275. D. B. Jones. *Process for producing spelter.*
- 3276. D. B. Jones. *Electrical distilling apparatus.*
- 3381. A. J. Chevallay. *Shuttle locking attachment for sewing machines and the like.*
- 3383. J. L. A. Borel and (Mrs.) E. Grange. *Improvements in or relating to machines for manufacturing press buttons or the like.*
- 3426. J. Hamilton and W. T. Maclellan. *Improvements in or relating to the construction of ships.*
- 3526. J. L. A. Borel and (Mrs.) E. Grange. *Improvements in or relating to machines for inserting the retaining springs in the cap like members of press buttons or the like.*
- 3828. L. Green. *Improvements in sleepers.*
- 3855. W. R. J. Scroggie. *A fly-proof latrine seat for Indians.*
- 3926. Vickers, Ltd. *Improvements in or relating to sewing machines.*
- 3992. W. J. Stewart. *Improvements in the moulding or casting of reinforced concrete ships and other structures.*

4045. S. H. Ashworth. *Improvements in combination of apparatus and method for procuring the regular discharge of water from sand filter beds.*
4065. K. Chakravarti. *A stringed musical instrument or modified Sina.*
4109. C. T. Thorssell and H. L. R. Lunden. *Process for the production of nitrates by means of bacteria.*
4110. C. T. Thorssell and H. L. R. Lunden. *Improvements in process for the production of nitrates from ammonia, ammonium combinations or organic nitrogen combinations.*
4111. C. T. Thorssell and H. L. R. Lunden. *Improvements in process for the production of nitrates by means of bacteria.*
4112. C. T. Thorssell and H. L. R. Lunden. *Process for the production of calcium nitrate.*
4113. C. T. Thorssell and H. L. R. Lunden. *Process for oxidising ammonia, ammonium combinations or organic nitrogen combinations.*
4114. D. J. Smith. *Improvements in and connected with gas producers.*
4115. D. J. Smith. *Improvements in scrubbers, cleansers and coolers for gas.*
4116. D. J. Smith. *Improvements in or connected with cooling, cleansing and filtering devices for gas.*
4117. F. Heath. *Improvements in wall construction.*
4118. R. W. Mumford. *Decolorizing and purifying agents and methods of making the same.*
4121. E. B. Killen. *Improvements in or relating to pneumatic tyres.*
4122. A. E. Harms and M. W. Moller. *Machine for grinding the blades of safety razors.*
4124. G. Haglund. *Improvements in or relating to the separation and refining of metals.*
4126. A. W. Wall. *Improvements in the casings of internal-combustion engines.*
4127. A. W. Wall. *Improvements in or relating to engine pistons and connecting rods.*
4128. A. W. Wall. *Improvements in or relating to the cranks or crankshafts of internal-combustion engines.*

SEALING FEES DUE UNDER SECTION 10.

Notice is hereby given that a patent may now be sealed on the applications referred to below. If it is desired that a patent should be sealed, a request on the prescribed form No. 7, accompanied by the fee, Rs30, should be sent to the Controller of Patents, 1, Council House Street, Calcutta.

- | | |
|---|---------------------------------------|
| 3428. McKenzie Holland and Westinghouse, Power Signal Co., Ltd. | 3719. Williams' Foreign Patents, Ltd. |
| 3685. Movette, Incorporated. | 3905. Minerals Separation, Ltd. |
| 3718. Williams' Foreign Patents, Ltd. | 3915. MacFarlane. |
| | 3934. Bateman. |

PATENTS SEALED.

- | | |
|---|--------------------------|
| 3253. Bowen. | 3903. Bullock-Webster. |
| 3392. Westerboeck and Naamloose Verenootschap "Technema." | 3904. Bruyn. |
| 3738. Hargreaves. | 3906. Pollock. |
| 3809. Ionides, Jr. | 3917. Overstrom. |
| 3810. Bruton. | 3918. National Lead Co. |
| 3892. Parsons. | 3920. Khan and Rashid. |
| 3895. Poulson and Mate. | 3921. Graham and Bowman. |

RENEWAL FEES PAID.

- 488 of 1905. Duggan. (To 19 February 1920.)
- 302 of 1907. Grob. (To 19 March 1920.)
- 551 of 1907. Wheatley & ors. (To 11 February 1920.)
- 332 of 1909. Sheffield & anr. (To 22 February 1920.)
- 516 of 1909. Hazen. (To 9 May 1920.)
- 566 of 1909. Petermann. (To 9 May 1920.)
- 158 of 1910. Yee & ors. (To 3 May 1920.)
- 372 of 1910. McMullen. (To 18 February 1920.)
- 648 of 1910. Hill and ors. (To 21 February 1920.)
- 401 of 1911. Societe Anonyme Electrometallurgique Procèdes Paul Girod. (To 21 February 1920.)
- 682 of 1911. Burmah Oil Co., Ltd., & anr. (To 16 March 1920.)
- 683 of 1911. Hess Flume Co. (To 27 January 1920.)
- 664 of 1911. Ashford. (To 4 June 1920.)
- 259 of 1912. Burn & Co., Ltd., & anr. (To 21 May 1920.)

- 308 of 1912. Mayo. (To 17 June 1920.)
 786 of 1913. Ormiston. (To 24 February 1920.)
 804 of 1913. Liley. (To 3 March 1920.)
 847 of 1913. Blondel & anr. (To 25 March 1920.)
 1471 of 1914. Killen. (To 16 February 1920.)
 1491 of 1914. Ridley. (To 24 February 1920.)
 1504 of 1914. Sharma. (To 2 March 1920.)
 1560 of 1914. Yseboodt & anr. (To 30 March 1920.)
 1584 of 1914. Paterson. (To 9 April 1920.)
 2035 of 1915. Jardine & anr. (To 22 February 1920.)
 2032 of 1915. Kershaw & ors. (To 22 February 1920.)

REVOCATION OF LICENSE GRANTED UNDER THE INDIAN PATENTS AND DESIGNS (TEMPORARY) RULES, 1915.

Notice is hereby given that the license granted to Maneckjee Dinshaw Majoo has been determined and the suspension order revoked in respect of patent No. 234 of 1911.

CESSATION OF EXCLUSIVE PRIVILEGES.

The public are warned that entries under this heading must not be accepted as final, as under the provisions of Rules 9 and 11 of "The Indian Patents and Designs (Temporary) Rules, 1915," the Controller may extend the time prescribed by the Indian Patents and Designs Act, 1911, and by the Inventions and Designs Act, 1888, for paying the necessary renewal fees.

The Patent Office will supply on request definite information, so far as possible, as to the position of any particular Patent or Exclusive Privilege.

1908.

163, (Societe des Telegraphes Multiplex Systeme E. Mercadier.).

1912.

607, (J. Stone & Co., Ltd.). 608, (Societe Generale Des Nitrures).

1913.

1319, (Minerals Separation Ltd.).

1914.

1938, (Maude & ors.). 1940, (Kobiolke).

DESIGNS ENTERED ON THE REGISTER.

From 17th to 22nd February 1919.

- Class 13. Nos. 8281 to 8358. The Calico Printers' Association, Ltd., St. James's Buildings, Oxford Street, Manchester, England, February 10.
 Class 14. Nos. 8359 to 8362. The Calico Printers' Association, Ltd., St. James's Buildings, Oxford Street, Manchester, England, February 10.
 Class 15. Nos. 8363 to 8370. The Calico Printers' Association, Ltd., St. James's Buildings, Oxford Street, Manchester, England, February 10.

NOTICES.

THE PATENT OFFICE, 1, COUNCIL HOUSE STREET, CALCUTTA.

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1. *All communications* relating to applications for patents and for registration of designs under the Indian Patents and Designs Act (II of 1911), or in continuation of applications under the Inventions and Designs Act (V of 1888) must be made in English and addressed to the Controller of Patents and Designs, 1, Council House Street, Calcutta. Documents sent by post should be carefully packed and a full address given in all communications.

2. *Directions* for the guidance of inventors and others are given in the Patent Office Handbook (price one rupee) which contains the Indian Patents and Designs Act, 1911, the Indian Patents and Designs Rules, 1912, the Indian Patents and Designs (Temporary Rules) Act, 1915, the Indian Patents and Designs (Temporary) Rules, 1915, together with current regulations and instructions. *These should be consulted before an application is made to the Controller.*

3. *Advice.* The Patent Office cannot undertake (1) to give opinions on the interpretation of Patent Law, or on the advisability of protecting inventions and designs

or on their infringement; (2) to make searches in respect of information available in the public room; (3) to recommend any particular agent; or (4) to assist in the disposal of inventions. Models are not required unless specially asked for. Drawings must be on tracing cloth and the Rules and Instructions for the preparation of drawings as given in the Handbook should be strictly followed. A provisional patent cannot be secured under the Indian Patents and Designs Act, 1911.

4. Applicants are warned that the Indian Patents and Designs Act, 1911, is in force in British India only, and patents granted under it do not extend to the United Kingdom or any of the British possessions. The International Convention for the Protection of Industrial Property does not include India. For information regarding patents in countries other than India application should be made to the patent offices in the countries concerned.

5. *Fees* are payable in *cash* and must be received in the Patent Office within the time allowed by the Acts. When cheques are offered in payment of fees, it must be clearly understood that the office cannot hold itself responsible for any delay that may occur in the collection of cash on the cheques; any cheque not payable in Calcutta is subject to commission for which due allowance should be made. In cases where it is not possible to have the fees handed in at the Patent Office, it is preferable to send them by money-order or postal order payable at Calcutta to the Controller of Patents and Designs, and to advise him that they have been so sent. Stamps will not be received in payment of fees.

6. *Trade and property marks and names* are not registered and *medicines* are not patented under the Indian Patents and Designs Act. There is no provision of Law in British India for their registration. Neither does this Act deal with *pictures, photographs, etc.*, for which copyright is obtainable under the Indian Copyright Act, 1914.

7. *Printed Specifications* of applications, which have been accepted, are published within about three weeks after acceptance has been notified in the *Gazette of India*. These specifications can be purchased at the Patent Office at a uniform price of 8 annas per copy; and may be seen free of charge, together with other publications of the Patent Office, at the following places:—

AHMEDABAD . . .	R. C. Technical Institute.	HYDERABAD . . .	Revenue Department of His Highness the Nizam's Government.
ALLAHABAD . . .	Public Library.	JALPAIGURI . . .	Office of the Commissioner, Rajshahi Division.
BANGALORE . . .	Indian Institute of Science.	KARACHI . . .	Office of City Deputy Collector.
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" . . .	Victoria Jubilee Technical Institute, Byculla.	LONDON . . .	The Patent Office, 25, Southampton Buildings, W.C.
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		WASHINGTON (U. S.A.)	The Patent Office.

8. *Specifications* of inventions which have been notified in the *Gazette of India* as filed under the provisions of the Inventions and Designs Act (V of 1888) are not printed, but copies may be inspected on payment of a fee of one rupee at the Patent Office, 1, Council House Street, Calcutta; the Record Office, Egmore, Madras; the Record Office, Bombay; the Office of the Revenue Secretary to the Government, Rangoon; and the Office of the Director of Industries, United Provinces, Cawnpore. Specifications and other publications of the United Kingdom Patent Office can also be seen in the Patent Office, Calcutta, in the Record Office, Bombay, and in the Connemara Library, Madras.

9. Publications on sale at the Patent Office:—

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(a) Patent Office Handbook (Acts, Rules and instructions)	1 0
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(c) The Indian Patents and Designs Act, II of 1911 (Urdu and Hindi)	0 2
(d) The Indian Patents and Designs Rules, 1912	0 2
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Annual subscription with postage	3 0
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(g) Inventions (Consolidated Subject Matter Index, 1900-1911, and Chronological lists, 1905-1911)	3 0
(h) Patent Office Journals (Issued quarterly)	0 8
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(j) Printed specifications of inventions since 1912	0 8

H. G. GRAVES,

Controller of Patents and Designs.

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M. Azharus Sadaam, Officers' School of Instruction.
M. Abdul Habib Khan, Officers' School of Instruction.
*M. Mohammad Sharafat Ali, Officers' School of Instruction.
M. Mohd. Qurban Ali Asri, Officers' School of Instruction.
M. Mohd. Abdul Hamid, Officers' School of Instruction.

NASIRABAD—

M. S. Sadiq Ali, Munshi Fazil, C/o Peerjee Mohd. Ali, Sugar and Tea Merchant, Nasirabad (Rajputana).

PATNA.—†M. S. Fasihuddin Bakshi, Bakshi Mahalla, Patna City.

PESHAWAR—

M. Ahmed Din, Regimental Munshi, 1st Royal Sussex Regiment, opposite the Post Office, Sadar Bazar, Peshawar.
M. Abdur Rahim, Head Master, Islamia High School, Peshawar.
M. Ajab Shah Anand, Officers' Munshi, Daki Nama, Peshawar City.
M. Kazi Ghulam Nabi, opposite General Post Office, Sadar Bazar, Peshawar.
*M. Saifyid Zafar Shah Bukhari, Head clerk, office of the Inspector of Schools, Northern Circle, N.-W. F. P., Peshawar.

POONA—

M. S. R. Kapur, Regimental Munshi, 1st Norfolk Regiment, C/o Pandit Diwan Chand, Accountant, A. C. R. E.'s Office, Poona.

QUETTA—

M. Mohd. Rahim Shah, Urdu Instructor, Cadet College.
M. S. Karim Bukhsh, Urdu Instructor, Cadet College.
M. Mohamed Sarwar, Urdu Instructor, Cadet College.
Pt. Hirday Narayan, Urdu Instructor, Cadet College.
M. S. Abdul Aziz, The King's Regiment, Quetta.
M. Syed Inam Ali, Mission Road, Quetta.
M. Sher Mohamed, Urdu Instructor, Cadet College.
M. Sita Ram Mehta, Urdu Instructor, Cadet College, Quetta.
M. Jawala Prashad, Urdu Instructor, Cadet College, Quetta.
*M. S. Barkat Ali, Urdu Instructor, Cadet College, Quetta.
M. Dittu Ram, Urdu Instructor, Cadet College, Quetta.
M. Farzand Ali Khan (of Patna), Urdu Instructor, Cadet College.
M. Syed Hadi Hussain, Urdu Instructor, Cadet College.
M. Mahmud Hasan Israili, Urdu Instructor, Cadet College.
M. Syed Aulad Hussain, Cadet College, Quetta.
M. Abdul Hakim Khan, Nishtar—Shair Manzil (M. W. S., Military District).
M. Jiva Lal, Cadet College, Quetta.
M. Mohd. Fazil Khan, Cadet College, Quetta.
M. Ghulam Murtaza Beg, Cadet College, Quetta.
M. Ram Kishan, Cadet College, Quetta.
M. Haji Ahmad Fakhriy, Cadet College, Quetta.
*M. S. Aulad Ali Gilani, Cadet College, Quetta.
M. Mohd. Sarwar Khan, Mirza, Anderson Road, Babu Mohalla, Quetta.

RAWALPINDI—

M. Ghulam Mohy-ud-Din, Regimental Munshi, 2nd Battalion, North Staffordshire Regiment, Rawalpindi (winter only).
M. Ghulam Rasul, Sadar Bazar, Rawalpindi.
M. K. R. Mehta, Regimental Munshi, 1st F. S. Garrison Battalion, Somerset Light Infantry.
M. Bodh Raj, Regimental Munshi (winter only).
†M. Fazl Elahi, C/o Ellahi Buksh & Co., Polo Sports Works, near Massy Gate, Rawalpindi.
M. Mohd. Abdul Khaliq, C/o Munshi Ali Ahmad, Butcher's Street, Sadar Bazar, Rawalpindi.

RISALPUR.—M. Kazi Abdul Haqq Khan, Regimental Munshi, Royal Flying Corps, Risalpur Cantonment.

ROORKEE CITY.—M. Fazl-i-Haq, Muhalla Satti, Roorkee City.

SIALKOT.—M. Abdul Hamid Khan, Officers' Munshi, Mori Gate, New Street, Sialkot.

SAUGOR.—M. Safdar Khan, Pro. Sub-Inspector, Officers' Police Training School, Saugor.

SUBATHU—

M. Amar Nath Varma, Officers' School of Instruction, Subathu.
 M. Anand Swarup, Officers' School of Instruction, Subathu.
 M. Md. Khalil-ur-Rahman, Officers' School of Instruction, Subathu.
 M. Md. Miyan Khan Haidari, Officers' School of Instruction, Subathu.
 M. Amir Bukhsh Gyani, M. F., Officers' School of Instruction, Subathu.
 *M. Habib Ullah, Syed, Officers' School of Instruction, Subathu.
 M. Mool Chand Saihgai, Officers' School of Instruction, Subathu.

WELLINGTON—

M. Syed Khurshad Ali, Urdu Instructor, Cadet College, Wellington.

Qualified Bengali Teachers.

CALCUTTA.—Babu Suresh Chandra Chatterjee, 6, Muktarum Row, Calcutta.
RUNGPUR.—Babu Mukunda Lal Das Gupta, Kakina, District Rungpur.

Qualified Canarese Teacher.

BANGALORE.—M. R. Ry. K. Hanumantha Rao, No. 1, Main Road, Seshadripuram, Bangalore.

Qualified Malayalam Teacher.

ADICHANALLORE.—M. R. Ry. N. Sankara Pillai, First Assistant, H. G. E. School, Adichanallore.
KOTTAYAM.—M. R. Ry. A. I. Pothan, Malayalam Munshi, Basel Mission High School, Kottayam.

Qualified Marathi Teachers.

EAST KHANDESH.—Mr. Laxman Narayan Phandis, B.A., C/o Mr. M. N. Phandis, Editor, Kavya-Ratnawali, Jalgaon.

POONA CITY—

Mr. Govind Krishna Modak, Sanskrit Teacher, New English School, Poona City.
 Mr. D. K. Pathak, 442, Sadashiv, Peth, Poona City.
 Mr. V. L. Deshpande, 611, Budhwar Peth, Poona City.

RATNAGIRI.—M. Waman Vishnu Vaidya, C/o Mr. R. K. Bal, B.A., LL.B., Sub-Judge, Malwan, District Ratnagiri.
SHOLAPUR.—Mr. Vishnu Anant Salgarkar, C/o Mr. Harichand Amichand Shah, Sholapur.

Qualified Punjabi Teacher.

LAHORE.—M. Muhammad Zafar Ali, Student, Forman Christian College, Lahore.

Qualified Tamil Teachers.**MADRAS—**

M. R. Ry. K. Raghavachari, Senior Tamil Pandit, Wesleyan Mission Girls' High School, Royapettah.
 M. R. Ry. A. M. Satakoparamanuja Acharya, Senior Tamil Pandit, National High School, Teppakulam, Trichinopoly.

Qualified Telugu Teacher.

GODAVARI.—M. R. Ry. V. Subba Rao, Stewartpetta, Pithapuram, Godavari District.

N.B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

Teachers whose names are preceded by an asterisk (*) are considered especially competent to give advanced instruction in the language.

Teachers whose names are preceded by a cross (+) are out of India.

CALCUTTA,

O. F. JENKINS,

The 26th February 1919.

Secretary and Member, Board of Examiners.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.**NOTIFICATION.**

Roorkee, the 21st March 1917.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen and Sub-Surveyors.
5. Tracers.
6. Men trained in—

(a) Photo-Mechanical and Lithographic Work.

(b) Workshops (both Electrical and Mechanical sides).

W. G. WOOD,

Principal, Thomason College, Roorkee.

IMPERIAL LIBRARY.

(Corner of Hare Street and Strand Road, Calcutta.)

Open on { Week-days and Saturdays, from 10 A.M. to 7 P.M.
 { Sundays and Holidays, from 2 P.M. to 5 P.M.

The Imperial Library is also a Lending Library. It is free to all except children. There is no subscription to pay.

J. A. CHAPMAN,
 Librarian.

**SULPHATE OF QUININE, SULPHATE OF CINCHONIDINE,
 CINCHONA FEBRIFUGE, RESIDUAL ALKALOID
 AND QUINOIDINE.**

Manufactured at the Bengal Government Cinchona Plantation.

These articles are guaranteed to be free from wilful admixture with other Cinchona Alkaloids. QUININE can be purchased by Government officers, District and Local Boards for Hospitals and Dispensaries in the Provinces of Bengal, Bihar, Punjab and Assam on indents duly countersigned by the Civil Surgeon of their Districts. It can also be purchased by Missionaries for *bonâ fide* public purposes. It is never sold to private persons or firms. CINCHONA FEBRIFUGE both in powder and $3\frac{1}{2}$ grain tablet forms and CINCHONIDINE can be purchased by Government officers and the general public. It is also sold by the Principal Druggists in Calcutta. QUINOIDINE or *pure Amorphous Alkaloid* and *Residual Alkaloid* or *Amorphous Cinchona Alkaloid*, which contains about 40 per cent. of *Pure Amorphous Alkaloid*, are for sale to Missionaries and Government Institutions only. *These drugs are sold strictly cash and in advance but private purchasers may use the V. P. P. system*, and are obtainable from the SUPERINTENDENT, JUVENILE JAIL, ALIPORE.

The rates for these drugs from 1st April 1918 are as follows:—

SULPHATE OF QUININE.

For quantities 60 lbs. and above in one delivery	Rs. 28 per lb.
For quantities of not less than 6 lbs. but below 60 lbs. in one delivery	„ 29 „
For any quantity less than 6 lbs.	„ 80 „

SULPHATE OF CINCHONIDINE.

For quantities of not less than 6 lbs. in one delivery	Rs. 11 per lb.
For any quantity less than 6 lbs.	„ 12 „

(Only small quantities available when in stock.)

CINCHONA FEBRIFUGE.

For quantities of not less than 6 lbs. in one delivery	Rs. 5 per lb.
For quantities less than 6 lbs.	„ 6 „

CINCHONA FEBRIFUGE TABLETS.

For quantities of not less than 6 lbs. in one delivery	Rs. 6 per lb.
For any quantity less than 6 lbs.	„ 7 „

QUINOIDINE in non Tablet form (when in stock) and Residual Alkaloids.	„ 4 „
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QUINOIDINE TABLETS.

For quantities of not less than 6 lbs. in one delivery	Rs. 6 per lb.
For quantities less than 6 lbs. in one delivery (when in stock)	„ 7 „

Quinine is available in 1-oz., $\frac{1}{2}$ -lb., $\frac{1}{4}$ -lb., 1-lb. and 4-lb. tins.

Cinchonidine is available in $\frac{1}{2}$ -lb., $\frac{1}{4}$ -lb. and 1-lb. tin.

Cinchona Febrifuge is available in $\frac{1}{2}$ -lb., $\frac{1}{4}$ -lb. and 1-lb. tin.

Residual Alkaloid is available in 1-lb., 5-lb. and 10-lb. tins.

Quinoidine is available in 1-lb. tin.

Quinoidine Tablets are available in 1-lb. tin.

Transit charges are in addition to the above prices in every case.

Local sale at the Jail gate from 7 to 10 A.M. and 2 to 4 P.M.

Drugs are sold for cash or by V. P. Post. Price of Postage must accompany the price of the drug (when the drug is required by Post). The name of the Railway and Steamer Station or Post Office must be written distinctly when the parcels are required by Rail Steamer or by Post. A scale of Postage is given below:—

[For $\frac{1}{2}$ and $\frac{1}{4}$ lb. 4 As.; 1 lb. 6 As.; 2 lbs. 10 As.; 3 lbs. 12 As.; 4 lbs. 1 Re.; 5 lbs. Re. 1 As. 4; and for 6 lbs. Re. 1 As. 6.]

	Rs.	A.	P.
Quinoidine tab: 1 lb. Weg. 3 lbs. Postage	0	10	0
Quinoidine tab: 2 lb. Weg. 6 lbs. Postage	1	0	0
Quinoidine tab: 3 lbs. Weg. 9 lbs. Postage	1	8	0

N.B.—Postage stamps are not accepted as revenue.

ACCOUNTANT-GENERAL, PUNJAB.

Distribution Statement of the Receipts in the North-West Frontier Province for November 1918 and of the Budget Estimate for the year 1918-19.

REVENUE AND RECEIPTS.	BUDGET ESTIMATE FOR 1918-19.				RECEIPTS FROM 1ST APRIL 1918 TO 30TH NOVEMBER 1918.		
	Imperial.	Special.	TOTAL.	Receipts in November 1918	Imperial.	Special.	TOTAL.
I.—Land Revenue	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
II.—Opium	3,000	23,41,000	23,47,000	—875	..	12,20,133	12,20,133
IV.—Stamps	..	64,000	64,000	7,475	..	55,685	55,685
V.—Excise	..	7,47,000	7,47,000	39,660	..	4,39,384	4,39,384
VI.—Provincial Rates	..	4,70,000	4,70,000	40,517	..	3,42,643	3,42,643
VII.—Customs	..	1,000	1,000	..	..	..	..
VIII.—Income Tax	..	..	..	..	..	..	..
IX.—Forest	6,000	2,94,000	3,00,000	31,035	5,241	1,25,174	1,30,415
X.—Registration	..	3,75,000	3,75,000	25,504	..	2,20,694	2,29,694
XI.—Tribute from Native States	..	50,000	50,000	3,137	..	32,776	32,776
XII.—Interest	..	..	..	..	..	..	..
XIII.—Law and Justice—Courts of Law	47,000	..	47,000	..	23,782	..	23,782
XIV.—Ditto—Jails	..	2,28,000	2,28,000	200	..	1,47,029	1,47,029
XV.—Police	..	39,000	39,000	10,939	..	19,464	19,464
XVI.—Education	..	32,000	32,000	3,014	..	11,014	11,014
XVII.—Medical	..	25,000	25,000	1,683	..	15,806	15,806
XVIII.—Sanitation	..	1,000	1,000	1,703	..	60	60
XIX.—Agriculture	..	..	..	—8,203	..	..	..
XX.—Scientific and other Miscellaneous Departments	..	11,000	11,000	..	..	229	229
XXI.—Receipts in aid of Superannuation, etc.	..	..	..	..	..	151	151
XXII.—Stationery and Printing	..	28,000	28,000	1,453	..	18,017	18,017
XXIII.—Miscellaneous	..	29,000	29,000	409	..	7,999	7,999
XXIV.—Irrigation—Major Works—Direct Receipts	..	1,54,000	1,54,000	13,035	..	64,916	64,916
XXV.—Irrigation—Minor Works and Navigation	9,13,000	4,21,000	13,34,000	37,006	3,89,362	3,89,363	7,78,725
XXVI.—Civil Works	..	1,74,000	1,74,000	..	..	84,722	84,722
XXVII.—Debt Accounts	9,69,000	54,87,000	64,56,000	2,24,239	4,18,385	32,04,289	36,22,674
TOTAL REVENUE AND RECEIPTS	..	..	..	1,13,82,975	..	..	8,84,73,113
Opning Cash Balance	..	..	..	1,16,07,264	..	..	9,20,95,787
GRAND TOTAL	..	..	..	1,28,41,467	..	..	9,42,50,993

(a) On 1st April 1918. (b) On 1st November 1918.

F. DUKOFF GORDON,
Accountant-General, Punjab.OFFICE OF THE ACCOUNTANT-GENERAL, PUNJAB;
LAHORE,
The 18th February 1919.

ACCOUNTANT-GENERAL, PUNJAB.

Distribution Statement of the Expenditure in the North-West Frontier Province for November 1918 and of the Budget Estimate for the year 1918-19.

EXPENDITURE.	BUDGET ESTIMATE FOR 1918-19.			DISBURSEMENT FROM 1ST APRIL 1918 TO 30TH NOVEMBER 1918.		
	Imperial.	Special.	TOTAL.	Disbursement in November 1918.	Imperial.	Special.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Refunds and Drawbacks	13,000	13,000	26,000	768	8,145	8,145
2.—Assignments and Compensations	9,000	9,000	18,000	173	5,444	5,444
3.—Land Revenue	4,26,000	3,01,000	7,27,000	51,394	2,63,899	1,87,163
4.—Stamps	14,000	15,000	29,000	1,173	5,728	5,728
7.—Excise	8,000	8,000	16,000	1,235	5,340	5,340
10.—Income Tax	2,000	2,000	4,000	98	359	359
11.—Forest	87,000	87,000	1,74,000	17,221	46,732	46,732
12.—Registration	6,000	7,000	13,000	818	1,679	1,679
13.—Interest on Ordinary Debt . . . . .	...	...	...	...	...	...
14.—Interest on other obligations	2,75,000	1,40,000	4,15,000	25,257	1,66,696	81,094
18.—General Administration	4,57,000	2,39,000	7,16,000	54,300	3,11,372	1,49,179
19A.—Law and Justice—Courts of Law	1,04,000	1,65,000	3,29,000	7,719	1,11,786	1,11,787
19B.—Ditto	14,12,000	14,11,000	28,23,000	2,14,009	8,41,023	8,41,023
20.—Police	3,19,000	3,48,000	6,97,000	28,124	2,88,817	2,88,817
22.—Education	65,000	...	65,000	1,095	43,011	43,011
23.—Ecclesiastical	96,000	96,000	1,92,000	15,527	70,019	70,019
24A.—Medical	79,000	78,000	1,57,000	704	9,500	9,499
24B.—Sanitation	24,78,000	23,07,000	47,85,000	3,51,363	13,59,771	14,55,548
25.—Political	72,000	72,000	1,44,000	4,519	25,245	25,244
26A.—Agriculture	5,000	6,000	11,000	716	3,301	3,301
26B.—Scientific and other Miscellaneous Departments	61,000	...	61,000	4,374	56,813	56,813
27.—Territorial and Political Pensions . . . . .	...	...	...	...	...	...
28.—Civil, Furlough and Absentee Allowances	98,000	97,000	1,95,000	4,747	64,407	64,407
29.—Superannuation Allowances and Pensions	68,000	67,000	1,35,000	10,114	33,794	33,795
30.—Stationery and Printing	27,000	28,000	55,000	3,140	14,867	14,865
32.—Miscellaneous . . . . .	...	...	...	...	...	...
33.—Famine Relief	12,34,000	3,06,000	15,40,000	57,000	2,07,713	2,07,713
42.—Major Works—Working Expenses	25,000	25,000	50,000	2,100	11,826	11,827
43.—Minor Works and Navigation	12,98,000	12,92,000	25,90,000	4,02,712	3,48,021	3,48,021
45.—Civil Works . . . . .	...	...	...	...	...	...
Total Expenditure	89,48,000	71,19,000	1,58,67,000	12,91,384	44,90,537	39,50,569
Balance on 30th November 1918 . . . . .	...	...	...	1,15,25,463	...	...
GRAND TOTAL . . . . .	...	...	...	1,28,41,167	...	...

OFFICE OF THE ACCOUNTANT-GENERAL, PUNJAB;
LAHORE.

The 18th February 1919.

F. DUKOFF GORDON,
Accountant-General, Punjab.

BANK OF BENGAL—PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th February 1919.

PARTICULARS.	3½ PER CENT. LOANS						INDIAN WAR LOAN.			2ND INDIAN WAR LOAN.		TOTAL		
	3 PER CENT. OF 1896-97.	of 1842-43.	of 1854-55	of 1865.	of 1879.	of 1900-01.	Terminable Loan of 1915-16	Conversion Loan of 1916-17.	5 per cent. War Loan 1920-1947.	5½ per cent. War Bonds 1920.	5½ per cent. War Bonds 1921.		5½ per cent. War Bonds 1928	
Balance of 31st Jan. 1919	27,62,800	90,07,800	3,79,02,300	1,41,23,000	61,57,900	19,07,800	4,700	20,01,300	7,77,000	7,000	15,800	225	7,05,000	7,53,72,635
Add— Amount of Loan Certificate transferred to Stock in London . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...
* Amount issued in London by Conversion under Notifica- tion No. . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Madras up to . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Bombay up to 1st Febr. 1919 . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Calcutta between 1st and 15th Febr. 1919 . . . . .	...	...	...	...	...	...	...	19,20,000	...	...	...	...	...	19,20,000
Deduct—	27,62,800	90,07,800	3,79,02,300	1,41,23,000	61,57,900	19,07,800	4,700	30,21,300	7,77,000	7,000	15,800	225	7,05,000	7,72,93,125
Amount written off in the London Registers . . . . .	...	...	...	2,000	17,000	...	...	...	...	...	...	...	...	19,000
Balance on 15th Febr. 1919	27,62,800	90,07,800	3,79,02,300	1,41,21,000	61,40,900	19,07,800	4,700	59,21,300	7,77,000	7,800	15,800	225	7,05,000	7,72,74,125

NOTE.—From 9th June 1887 to 15th Dec. 1915 Enfaced from India 12,429 lakhs, re-transferred from London 13,049 lakhs.
" 16th Dec. 1915 " 31st Dec. " ditto " 2 lakhs.
" 1st Jan. 1916 " 15th Jan. 1919 ditto " 5 " " " 16th " " 31st " ditto " " " " 1st Febr. " 15th Febr. " ditto " 19 lakhs.

PUBLIC DEBT OFFICE,
BANK OF BENGAL,
Calcutta, 20th February 1919.

N. H. Y. WARREN,
Secretary and Treasurer.

12,468

13,047

Return of the Rupee Debt of the Government of India for 31st December 1918.

(Thousands of Rupees)

PUBLIC DEBT BEARING INTEREST.					PUBLIC DEBT NOT BEARING INTEREST.		
Particulars.	Date of issue.	Conditions of Repayment.	Amount outstanding.	TOTAL.	Particulars.	Date of Discharge.	Amount.
RAILWAY LOANS—							
Maharaja Holkar, 4½ p.c.	(1870-77)	After 101 years	1,00,00				
Maharaja Scindia, 4 p.c.	...	Perpetual	1,50,00				
Nawab of Rampur, 4 p.c.	(1892-93)	After one year's notice to be given on or after 1st Dec. 1917	47,00				
SPECIAL LOAN—				2,97,00			
Gwalior, 4 p. c., 1887 . . . . .	...	By annual instalments of twelve lakhs	62,00		Cawnpore-Achmeyra Ry. 4 p. c.	31st Mar. 1905	
FIVE AND HALF PER CENT—				62,00			
War Bonds, 1928	15th Sept. 1918	On 15th September 1928 at 105 per cent	24,92,99				
War Bonds, 1925	Do.	Do. do. 1925 at 103 do.	4,23,15				
War Bonds, 1923	Do.	Do. do. 1923	2,42,35				
War Bonds, 1921	Do.	Do. do. 1921	24,63,73				
War Bonds, 1922	15th Aug. 1917	On 15th August 1922	11,91,71		Cawnpore-Achmeyra Section of R. M. Ry. 4 p. c.	Do.	
War Bonds, 1920	Do.	Ditto 1920	19,79,08				
FIVE PER CENT—				87,93,01			
War Loan, 1929-47	Do.	On or before 15th August 1947 but not preceding 15th August 1929, with three months' previous notice	(c) 25,58,51		Muttra Hattaras 4 p. c.	1st July 1905	
FOUR PER CENT				25,58,51			
TERMINABLE LOAN OF 1915-16	1st Dec. 1915	On or before 30th November 1923, but not preceding 30th November 1920, with three months' previous notice	4,99,86		Stock Notes	24th Aug. 1908	
Conversion Loan of 1916-17	1st Oct. 1916	On or before 1st October 1936, but not preceding 1st October 1931, with three months' previous notice	9,90,03		TOTAL		
THREE AND HALF PER CENT—				9,90,03			
1842-43	1st Feb. 1843	On or after 1st August 1904, with three months' previous notice	20,90,86	14,88,85			
1854-55	30th June 1854	Do. do.	28,99,39				
.. coupon (a)		Do. do.	39,82				
1865	1st May 1865	Do. do.	33,95,32				
Reduced, 1879	16th Jan 1879	Do. do.	3,68,22				
1900-1	30th June 1900	On or after 31st December 1920, with three months' previous notice	31,07,72				
THREE PER CENT—				1,19,01,33			
1896-97	22nd July 1896	On or after 31st Dec. 1916, with three months' previous notice	6,70,61				
POST OFFICE CASH CERTIFICATES				6,70,61			
				9,05,27			
TREASURY BILLS				9,05,27			
				31,41,93			
				31,41,93			
				TOTAL			
				2,98,19,55			

(a) Issued in London on conversion of the 4½ per cent. Loans of 1878 and 1879 into Loan of 1854-55.
(b) Inclusive of 13,48,20 due to conversion operations.

E. M. COOK,
Offg. Controller of Currency

OFFICE OF THE CONTROLLER OF CURRENCY;
The 26th February 1919.

SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 21st February 1919.

No. 35.—Mr. Jiyalal Sahgal, Extra Assistant Superintendent, Survey of India, is granted privilege leave for 20 days with effect from 24th February 1919, under Articles 246 and 260 of the Civil Service Regulations.

H. H. TURNER, LT.-COL., R.E.,
Superintendent, Map Publication.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 25th February 1919.

LIABILITIES.				ASSETS.			
	Rs.	A.	P.		Rs.	A.	P.
Capital paid up	2,00,00,000	0	0	Government Securities	6,11,32,677	0	0
Reserve Fund	1,89,00,000	0	0	Other authorized Investments	1,40,82,574	0	0
Transfer to Special Reserve Fund for Depreciation of Investments, <i>see below</i>	25,00,000	0	0	Loans on Government and other authorized Securities	9,71,22,904	5	4
	1,64,00,000	0	0	Accounts of Credit on Government and other authorized Securities	5,39,27,494	4	2
Reserve for Depreciation of Investments	25,00,000	0	0	Bills discounted and purchased	1,76,57,346	5	5
Public Deposits at Head Office	2,66,16,772	2	1	Balances with other Banks	34,53,324	0	8
Public Deposits at Branches	1,36,39,264	3	3	Bullion	.....	
Other Deposits at Head Office and Branches	26,00,63,404	8	10	Dead Stock	28,71,241	5	3
Bank Post Bills, etc.	15,71,460	4	0	Stamps	13 134 13	8	
Sundries	14,94,819	15	0	Sundries	9,17,587	15	1
	31,22,85,721	1	2	Cash and Currency Notes at Head Office*	4,24,67,233	8	11
				Cash and Currency Notes at Branches†	4,86,37,203	6	8
					25,11,81,284	1	7
					9,11,04,436	15	7
					34,22,85,721	1	2

* Includes Sovs. & † Sovs., value Rs. 3,76,650 0 0

† Do do. do. .. 5,51,735 0 0

Rs. 9,08,385 0 0

By the order of the Directors,

BANK OF BENGAL:

Calcutta, 25th February 1919.

H. FISHER,

Chief Accountant.

Rate for Demand Loans 7 per cent.

Percentage 30·02.

N. H. Y. WARREN,

Secretary & Treasurer.

OFFICE OF INSPECTOR GENERAL OF FORESTS.**NOTIFICATION.**

Simla, the 24th February 1919.

No. 179—315-8.—In supersession of this Office Notifications No. 893—315-4, dated the 7th December 1918, and No. 53—315-6, dated the 17th January 1919, Mr. Atulananda Das, Extra Assistant Conservator of Forests and Assistant Instructor, Forest Research Institute and College, Dehra Dun, is granted combined leave for 4 months, *viz*, privilege leave for 3 months combined with leave on medical certificate for one month, with effect from the forenoon of the 14th November 1918.

G. S. HART,

Inspector General of Forests.

MILITARY ACCOUNTS DEPARTMENT.

NOTIFICATIONS.

Delhi, the 20th February 1919.

No. 8035G-Camp.—Mr. J. R. King, Deputy Examiner, 1st grade, temporary and supernumerary in the office of the Controller of Military Accounts, 8th (Lucknow) Division, is granted privilege leave for two months on medical grounds, with effect from the 10th December 1918, with reference to Finance Department letter No. 412-Accts. Camp, dated 7th February 1919.

No. 8036G-Camp.—Rao Bahadur P. R. Vengu Aiyar, Deputy Examiner, 1st grade, temporary and supernumerary in the office of the Controller of Military Accounts, 6th (Poona) Division, is granted privilege leave for three months on medical grounds, with effect from the 4th February 1919.

No. 8037G-Camp.—Rao Sahib A. B. Goray, Accountant, 1st grade, in the office of the Controller of Military Accounts, 6th (Poona) Division, is appointed to officiate as a Deputy Examiner, 2nd grade, in that office, with effect from the 4th February 1919 during the absence of Rao Bahadur Vengu Aiyar on privilege leave.

The 26th February 1919.

No. 8098-G.-Camp.—Major H. C. Stevens, I.A., having returned to duty on the forenoon of the 15th December 1918, the unexpired portion of the War leave granted to him in Military Accounts Department Notification No. 4912-G., dated the 15th November 1918. Published in the *Gazette of India*, Part II, dated the 23rd November 1918, is hereby cancelled.

B. W. MARLOW, Colonel,
Military Accountant General.

OFFICE OF THE CONTROLLER OF MILITARY ACCOUNTS,
7th (MEERUT) DIVISION.

List of Government promissory notes and other securities remaining in deposit with the Controller of Military Accounts, 7th (Meerut) Division, on 31st December 1918, on account of security deposits of contractors, etc.

No	Designation of officer from whom received and to whom interest is sent.	AMOUNT OF INVESTMENT.								TOTAL.
		3½ per cent. 1842-43	3½ per cent. 1854-55.	3½ per cent. 1865.	3½ per cent. 1879.	3½ per cent. 1900-01	3 per cent. 1896-97.	Debentures and bonds.	Bank deposit receipts.	
	<i>On which interest is drawn.</i>									
	D. D. O., 7th Division . . .	...	500	11,400	...	200	8,900	...	...	21,000
	Messrs. J. R. Kabool Sing & Sons.	...	...	300	500	1,500	...	...	...	2,300
	Lala Shyam Lal & Son . . .	2,000	...	...	...	...	...	...	...	2,000
	TOTAL . . .	2,000	500	11,700	500	1,700	8,900	...	...	25,300
	<i>Safe Custody.</i>									
	D. D. O., 7th Division . . .	...	...	...	...	...	300	...	...	300
	TOTAL . . .	...	...	...	...	...	300	...	...	300

E. B. WALTERS,

for Controller of Military Accounts, 7th (Meerut) Division.

MEERUT:

Dated the 20th February 1919.

OFFICE OF THE CONTROLLER OF MILITARY ACCOUNTS, 4TH (QUETTA) DIVISION.

List of Government promissory notes and other securities remaining in deposit, with the Controller of Military Accounts, 4th (Quetta) Division, on 31st December 1918, on account of security deposits of contractors, etc.

No.	Designation of officer from whom received and to whom interest is sent.	AMOUNT OF INVESTMENT.								Bank deposit receipts.	Deben- tures and bonds.	Total.			
		3½ per cent. 1842-43.	8½ per cent. 1844-55	3½ per cent. 1865.	3½ per cent. 1879.	3 per cent. 1896-97.	3½ per cent. 1900-01.	4 per cent. 1915-16.	4 per cent. 1916-17.						
1	Controller of Military Accounts, 4th (Quetta) Division.	...	..	...	...	...	1,000	...	...	800	4,800
2	Ditto ditto	500	...	...	...	...	500	...	...	...	1,000 B
3	Divisional Disbursing Officer, 4th (Quetta) Division.	100	7,100	24,000	...	5,300	5,400	...	...	...	37,900 A	
4	Ditto ditto	...	300	2,100	..	...	2,800	...	...	...	6,800 C
5	Ditto ditto	1,500	11,200	14,200	3,500	35,300	20,800	500	200	...	1,31,400 B				
Total		5,100	10,200	40,000	3,500	38,000	34,500	500	200	800	1,81,000				
A. With the Accountant General, Bombay.												E. With the Treasury Officer, Quetta.		C. With the Controller of Currency.	

Q 21113

Printed the 14th February 1919.

H. F. SHAIRP, Major,
Superintendent of Military Accounts, 4th (Quetta) Division.

OFFICE OF THE ACCOUNTANT GENERAL, POST AND TELEGRAPHS.

(Art. 171, Vol. I, Civil Account Code.)

No. 13438-G.S.—List of Government Promissory Notes and Debitures in the Custody of the Accountant General, Posts and Telegraphs, on the 31st December 1915, deposited under Art. 164B, C. A. Code, Vol. I.

Serial No.	Name of person or fund on whose behalf held.	AMOUNT OF INVESTMENT.										Name of officer to whom interest is intimated.					
		3½ per cent.		3 per cent.	4 per cent.		5 per cent.	5½ per cent. War Bonds.									
		1842-43	1854-55.	1855.	1879.	1900-01.	1896-97.	Terminable Loan 1915-16.	Convertible Loan 1916-17.	Debiture.	War Loan 1920-47.	1920.	1921.	1922.	1923.	1925.	1928.
<i>Security deposits of postal servants and Contractors.</i>																	
1	Bepin Chandra Bose, Treasurer, Calcutta, General Post Office.	21,000	20,000	—
2	Gobardhone Seal, Sub-Post Master, Chandernagar.	500
3	Mohini Mohon Mukerjee, clerk, Beadon Square Post Office.	...	400
4	Rajendra Lal De, unpaid candidate, Calcutta General Post Office.	300
5	Fani Bhushan Mukerjee.	300
6	Gopeshwar Nil	300
7	Bhukan Ram, postman.	...	500
8	Hem Chandra Bysack unpaid probationer.	...	300
																	Dr. P. M. G., Ben- gal and Assam. Do. Do.

Dr. P. M. G.,
R. M. S. &
Sorting,
Eastern
Circle.

36	Ko-Law-Pan, Contractor.	...	1,000</
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List of Government Promissory Notes and Debentures in the custody of the Accountant-General, Posts and Telegraphs, on the 31st December 1918, deposited under Art. 164 B, C. A. Code, Vol. I—continued.

AMOUNT OF INVESTMENT.																		
Serial No.	Name of person or fund on whose behalf held.	3 per cent.					5 per cent.		4 per cent.				5½ per cent War Bonds.			Name of officer to whom interest is intimated.		
		1842-43.	1854-55.	1865.	1879.	1900-01.	5 per cent. 1896-97.	Terminable Loan 1915-16.	Conversion Loan 1916-17.	Deben- ture.	War Loan 1929-47.	1920.	1921.	1922.	1923.		1925.	1928.
	Security deposits of postal servants and contractors—contd.																	
55	N. Subba, Row, Treas- urer, Madras Post Office.	...	4,000	1,000	...	...	...	...	...	...	...	...	...	...	...	...	P. M. G., Madras.
56	M. Kanniah Naidu, Treasurer, Trichino- poly Post Office.	...	...	...	...	...	4,000	...	...	...	...	...	...	...	...	...	Do.
57	Moni Mohan Bose	300	...	...	...	...	...	...	...	...	...	...	...	...	...	...	P. M. G., Bengal and Assam.
58	Hari Prosad De, Sub- Postmaster, Burtola.	...	300	...	...	...	...	...	...	...	...	...	...	...	...	...	Do.
59	Atul Krishna Banarji, clerk, Fort William T. S. O.	...	...	400	...	...	...	...	...	...	...	...	...	...	...	...	Do.
60	Bazrang Lal Marwari, Contractor.	...	100	...	...	...	...	...	...	...	...	...	...	...	...	...	Do.
61	Benarsi Pershad, Sub- Postmaster, Karwi.	...	300	...	...	...	...	...	...	...	...	...	...	...	...	...	P. M. G., U. P.
62	Kunwar Sen, Sub- Postmaster, Chand- dauli.	...	200	...	...	...	...	...	...	...	...	...	...	...	...	...	Do.
63	Gopal Das, Sorter, Railway Mail Service, J Division.	...	200	...	...	...	...	...	...	...	...	...	...	...	...	...	Inspector Ge- neral, R. M. S., Western circle.
64	Satya Charan Mitra, Cashier.	...	...	...	...	500	...	...	...	...	...	...	...	...	...	...	Accountant- General, P. & T.
65	Promada Chandra Bagchi, clerk, Chitta- gaon District Office.	...	...	...	...	1,000	...	...	...	...	...	...	...	...	...	...	P. M. G., Bengal and Assam.

No.	Name	Post Office	Salary	Gratuity	Pension	Total	Remarks
66	S. Mahamad Khan, Assistant Treasurer, Bengalore.	Bengalore.	500	...	...	500	P. M. G., Madras.
67	F. M. Chinnoy and Co., Contractors.	Bombay.	10,000	...	...	10,000	P. M. G., Bombay.
68	Rajendra Lal Sarma, Contractor.	Bombay.	1,000	...	...	1,000	P. M. G., Bengal and Assam. Do.
69	Upendra Nath Ghose, officiating Sub-Post- master, Bhola.	Bhola.	500	...	...	500	P. M. G., Bombay. Do.
70	Jesaram, Sub-Postmas- ter, Tatta (Karachi).	Tatta (Karachi).	300	...	...	300	P. M. G., Bombay. Do.
71	Shriram, Shivaram Thakur, clerk, Umar Khadi Post Office.	Umar Khadi Post Office.	300	...	...	300	P. M. G., Bombay. Do.
72	Khandu Yeshwant Dole, clerk, Satara Post Office.	Satara Post Office.	400	...	...	400	P. M. G., Bombay. Do.
73	J. C. Nazareth, clerk, Aden Post Office.	Aden Post Office.	500	...	...	500	P. M. G., Bombay. Do.
74	S. S. Lalkata, clerk, Mumba Debi Post Office.	Mumba Debi Post Office.	500	...	...	500	P. M. G., Bombay. Do.
75	V. K. Lagu, Sub-Post- master, Budhgaon.	Budhgaon.	1,000	...	...	1,000	P. M. G., Bombay. Do.
76	Wasudeo Narayan Ranade, clerk, Cash Department, Bombay General Post Office.	Cash Department, Bombay General Post Office.	1,000	...	...	1,000	P. M. G., Bombay. Do.
77	Ratnoji Malhar Rao Jadhav, clerk, Cash Department, Bombay General Post Office.	Cash Department, Bombay General Post Office.	1,000	...	...	1,000	P. M. G., Bombay. Do.
78	Shib Chandra Dutta, Sub-Postmaster, Deb- rajpur.	Deb-rajpur.	500	...	...	500	P. M. G., Bombay. Do.
79	Ashutosh Pal, clerk, Intally T. N. O.	Intally T. N. O.	500	...	...	500	P. M. G., Bombay. Do.
80	Baba Sahib Inam Sahab, Mail Contrac- tor.	Mail Contractor.	500	...	...	500	P. M. G., Bombay. Do.
81	Ditto.		500	...	...	500	P. M. G., Bombay. Do.
82	Shriram Ganesh Mane- rikar, 5th Assistant Treasurer, Bombay General Post Office.	Bombay General Post Office.	10,000	...	...	10,000	P. M. G., Bombay. Do.

List of Government Promissory Notes and Debentures in the Custody of the Accountant General, Posts and Telegraphs, on the 31st December 1918, deposited under Art. 164B, C. A.
Code, Vol. I.—*continued*.

Name of person or fund on whose behalf held.		AMOUNT OF INVESTMENT.										Name of officer to whom interest is intimated.					
		3½ per cent.			3 per cent.	4 per cent.		5 per cent.									
		1842-48	1854-55.	1865.	1879.	1900-01.	1896-97.	Terminable Loan 1915-16.	Conversion Loan 1916-17.	Deben- tures.	War Loan 1929-47.		1920.	1921.	1922.	1923.	1925.	1926.
Security deposits of Postal servants and contractors—contd.																	
83	Vaudeo Trimbak Valankar, Assistant Treasurer, Bombay General Post Office.	...	4,000	3,300	...	2,700	...	...	...	...	...	...	...	...	...	...	...
84	Messrs. Dhanjiboy and Sons, Mail Contractors.	...	...	1,000	...	1,000	...	...	...	...	...	...	...	...	...	...	...
85	Behari Lal, Contractor	...	...	1,000	...	...	...	...	...	...	...	...	...	...	...	...	...
86	B. Atma Ram, clerk, Rawalpindi Head Office.	...	200	...	...	...	...	...	...	...	...	...	...	...	...	...	...
87	L. Behari Lal, of Messrs. Behari Lal and Co., Mail Contractors.	...	...	...	...	...	2,000	...	...	...	...	...	...	...	...	...	...
88	Ditto.	100	...	200	...	...	...	...	...	...	...	...	...	...	...	...	...
89	L. Behari Lal and Co., of Messrs. Behari Lal and Co., Contractors.	...	...	...	...	300	...	...	...	...	...	...	...	...	...	...	...
90	L. Behari Lal, of Messrs. Behari Lal and Co., Contractors.	...	...	...	...	1,000	...	...	...	...	...	...	...	...	...	...	...
91	Ram Krishna Gopal Shastri, Mail Contractor.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
92	Priyalal Mukerji as security on behalf of Ram Chandra Banerjee.	200

121	K. Deshekachari, Treasurer, Vellore Post Office.	4,000</
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(a) Excluding Government Securities of the nominal value of Rs. 1431.511-6-4. (b) Rs. 100 represented by Investment certificates held by S. B. depositors.

163	Manager, "The Amrita Bazar Patrika," Ltd. F. F. Gordon & Co., Proprietor of the "Advocate of India," Bombay.	500																P. M. G., Bengal. P. M. G., Bombay.
164	Managing Agent, "The Englishman," Ltd. R. Knight & Sons, Proprietors, "the Statesman." E. C. Cotes, Esq., Indian News Agency.	...	...	2,000	...	...	...	...	...	...	...	...	...	...	...	...	...	P. M. G., Bengal. Do.
165	E. C. Cotes, Eastern News Agency. General Manager, Pioneer Press. Proprietor, Malayala Manorama Kallayan.	...	1,300	...	...	...	...	...	...	...	...	...	...	...	...	...	...	P. M. G., U. P. P. M. G., Madras.
166	Proprietor, Bangalore Daily Post, Ltd. Nogendra Nath Sett, Cashier, Telegraph Store Office, Alipore.	...	...	...	700	...	...	...	...	...	...	...	...	...	...	...	...	Do.
167	Messrs. Kerr Doss & Co., Contractors.	...	...	...	100*	...	...	...	...	...	...	...	...	...	...	...	...	Supdt., Tele- graph Stores, Ali- pore.
168	Messrs. Kundoo & Co., Contractors.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Supdt., Tele- graph Work-shop, Alipore.
169	Narayan Chandra Mitra, Stationery Store Keeper. Das, Panchananda Das, Store Keeper.	...	...	...	500*	...	...	...	...	...	...	...	...	...	...	...	...	Supdt., Tele- graph Stores, Alipore. Do.
170	O. Saravanavelu Murdaliar, Cashier, Tel. Office, Madras. Monindra Nath Ghosh, Asstt. Stamp Vendor, Calcutta Tel. Office. Messrs. N. C. Banerjee & Co., Contractors.	...	1,200	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Supdt., Tele- graph Work-shop, Alipore. P. M. G., Madras.
171		...	...	1,500	...	...	...	...	...	...	...	...	...	...	...	...	...	P. M. G., Bengal and Assam.
172		...	...	...	100*	...	...	...	...	...	...	...	...	...	...	...	...	Supdt., Tele- graph Work-shop, Alipore.

Notes are deposited for safe custody. No interest drawn.

List of Government Promissory Notes and Debentures in the Custody of the Accountant General, Posts and Telegraphs, on the 31st December 1918 deposited under Art. 164-B, C. A. Code, Vol. I.—*continued*.

AMOUNT OF INVESTMENT.																		
Serial No.	Name of person or fund on whose behalf held.	3½ per cent.				3 per cent.		4 per cent.		5 per cent.		5½ per cent War Bonds.				Name of officer to whom interest is intimated.		
		1849-43.	1854-55.	1879.	1900-01.	1896-97.	Terminable Loan 1915-16.	Conversion Loan 1916-17.	Debentures.	War Loan 1939-47.	1920.	1921.	1922.	1923.	1925.		1926.	
170	Security deposits of Telegraph Department employes and Contractors—contd. T. S. Ramaswami, Store Keeper, Rangoon Store Depot.	...	...	500	...	...	...	...	...	...	...	...	...	...	...	...	...	Supdt. of Stores, Alipore.
171	Manager, Pioneer Press, Allahabad.	...	...	500	...	...	...	...	...	...	...	...	...	...	...	...	...	P. M. G., U. P.
172	Messrs. J. K. Paul & Co.	...	...	...	200*	500*	...	...	...	...	...	...	...	...	...	...	...	Supdt. of Stores, Alipore.
173	T. S. Ramaswami, Store Keeper.	...	...	100	...	...	...	...	...	...	...	...	...	...	...	...	...	Officer in Charge Govt. Telegraph Stores, Rangoon.
174	Sarda Prosad Roy, Offg. Stationery Store Keeper.	...	...	...	...	500*	...	...	...	...	...	...	...	...	...	...	...	Supdt., Telegraph Stores, Alipore.
175	Krishna Charan Dey, Construction Store Keeper.	...	...	...	1,500	...	...	...	...	...	...	...	...	...	...	...	...	Do.
176	Messrs. Paul & Co., Contractors.	100*	...	...	...	700*	...	...	...	...	...	...	...	...	...	...	...	Supdt. of Stores, Alipore.
177	Abdul Kader	...	...	...	...	100*	...	...	...	...	...	...	...	...	...	...	...	Supdt., Telegraph Workshop, Alipore.
178	Gosto Behary Bhur	...	...	...	...	100*	...	...	...	...	...	...	...	...	...	...	...	Supdt. of Stores, Alipore.
	TOTAL (b)	3,600	3,600	11,900	6,800	9,900	...	...	500	...	...	...	...	...	...	...	...
	TOTAL (a)	12,32,700	62,42,300	33,02,300	25,65,500	94,400	34,64,100	25,48,700	1,000	66,55,850	58,17,875	...	55,90,150	...	...	...	...
	GRAND TOTAL (c)	12,36,300	62,45,900	33,14,200	25,72,800	94,300	34,64,100	25,48,700	1,500	66,55,850	58,17,875	...	55,90,150	...	...	...	...

N.B.—The above list does not include Government Promissory Notes for Rs. 84,750 which could not be delivered for want of claimants.

(c) Excluding the figures for War Bonds of 1921, 1922, 1923 and 1925, held on behalf of S. B. depositors and P. O. Guarantees Fund as the figures of Stock are not as yet complete.

*Notes are deposited for safe custody. No interest drawn.

OFFICE OF THE ACCOUNTANT GENERAL, POSTS AND TELEGRAPHS,
Calcutta, the 8th February 1919.

E. R. SESHUN IYER,
Assistant Accountant General, Posts and Telegraphs.

NORTH WESTERN RAILWAY.**NOTIFICATIONS.**

Lahore, the 18th February 1919.

No. 8.—Mr. C. F. White, District Carriage Superintendent, is granted, under Articles 233, 246, 260 and 308, Civil Service Regulations, combined leave for 9 months, *viz.*, privilege leave due and furlough for the remaining period, with effect from the 22nd April 1919, or subsequent date.

No. 9.—Mr. H. J. Charlton, District Carriage Superintendent, is granted, under Articles 233, 246, 260 and 308, Civil Service Regulations, combined leave for 9 months, *viz.*, privilege leave due and furlough for the remaining period, with effect from the 1st March 1919, or subsequent date.

No. 10.—Mr. E. A. C. Lister, Deputy Chief Engineer, is granted, under Articles 233, 246, 260 and 308 of the Civil Service Regulations, combined leave for 12 months, *viz.*, privilege leave for 2 months and 8 days and furlough for the remaining period, with effect from the 15th March 1919, or subsequent date.

No. 11.—Mr. C. C. T. Brereton, District Traffic Superintendent in class II, grade 4 of the Superior Revenue Establishment of State Railways, is granted, under Articles 233, 246, 260 and 308 of the Civil Service Regulations, combined leave for one year, *viz.*, privilege leave for two months and 10 days and furlough for the remaining period, with effect from the 1st April 1919, or subsequent date.

No. 12.—Mr. W. G. L. Gilbert, Assistant Traffic Superintendent in class III, grade 2 of the Superior Revenue Establishment of State Railways, is granted, under Articles 233, 246, 260 and 308(a) of the Civil Service Regulations, combined leave for nine months, *viz.*, privilege leave for three months and furlough for the remaining period, with effect from the 15th February 1919 or subsequent date.

Lahore, the 21st February 1919.

No. 13.—In this office Notification No. 7, dated the 13th February 1919, pleased read "21st February 1919 or any subsequent date" for "12th March 1919" as the date from which the combined leave for 6 months granted to Mr. G. J. Eades, Assistant Signal Engineer, will take effect.

J. H. WHITE,

for Agent, North Western Railway.

AGENT TO THE GOVERNOR GENERAL IN CENTRAL INDIA.**NOTIFICATIONS.**

Central India Agency, Indore, the 22nd February 1919.

No. 279-C.—280-C.—In exercise of the powers conferred by section 16 of the Central India (Administered Areas) Excise Law, 1917, and in supersession of the notification of the Central India Agency No. 647-C.—1722-C, dated the 20th April 1918—1st October 1917, the Agent to the Governor General in Central India, with the previous sanction of the Governor General in Council, is pleased to direct that the duty payable on the import of country spirit into the Cantonment of Mhow—Indore Residency Bazars shall be Rs. 3 per gallon 25° under proof and Rs. 1-8 per gallon 60° under proof.

No. 282-C.—In exercise of the powers conferred by Section 16 of the Central India (Administered Areas) Excise Law, 1917, and in supersession of the notification of the Central India Agency No. 773-C., dated the 15th April 1912, the Agent to the Governor General in Central India, with the previous sanction of the Governor General in Council, is pleased to direct that the duty payable on country spirit imported into the Cantonment of Nimach or transported through the Cantonment to the villages of Achari, Soobi, Deokheri and Bharbaria in the Tonk State, shall be Rs. 2-8-0 per gallon London Proof, subject to increase or decrease in proportion as the strength of the spirit exceeds or is less than the strength of London Proof.

By order, etc.,

P. NAND LAI,

for First Assistant to the Agent to the Governor-General in Central India.

CHIEF COMMISSIONER, DELHI.

NOTIFICATIONS.

Delhi, the 21st February 1919.

No. 1169-Home.—Mr. C. B. Barry, I.C.S., resumed charge of the office of Personal Assistant to the Chief Commissioner, Delhi, on the forenoon of the 19th February 1919.

Delhi, the 24th February 1919.

No. 1203-Education.—Whereas the Municipal Committee of Delhi has applied to the Local Government under the provisions of Section 58 of Act III of 1911 (Punjab Municipal Act), and whereas it appears to the Chief Commissioner that the land is required for a public purpose, namely, making a Dalao, it is hereby declared that the undermentioned land is required for the said purpose.

This declaration is made under the provisions of Section 6 of Act I of 1894, and under Section 7 of the said Act the Collector of Delhi is hereby directed to take steps for the acquisition of the said land.

SPECIFICATION.

District.	Tahsil.	Mouza.	Area.	Boundaries.	Place where the plan may be inspected.
Delhi	Delhi	Delhi	24.9 square yards.	<i>North.</i> —House of Gulam Moham-mad Hassan Khan. <i>South.</i> —Kucha Haveli Bakhtawar Khan. <i>East.</i> —House of Bahadur Ali. <i>West.</i> —Public Lane.	Deputy Commis-sioner's Office, Delhi.

No. 1205-Education.—Whereas the Municipal Committee of Delhi has applied to the Local Government, under the provisions of Section 58 of Act III of 1911 (Punjab Municipal Act), and whereas it appears to the Chief Commissioner that the land is required for a public purpose, namely, making the Jhande Wala Road, it is hereby declared that the undermentioned land is required for the said purpose.

This declaration is made under the provisions of Section 6 of Act I of 1894, and under Section 7 of the said Act the Collector of Delhi is hereby directed to take steps for the acquisition of the said land.

SPECIFICATION.

District.	Tahsil.	Mouza.	Area.	Boundaries.	Place where the plan may be inspected.
Delhi	Delhi	Delhi	20.68 square yards.	<i>North.</i> —Nazul Land. <i>South.</i> —Do. <i>East.</i> —Do. <i>West.</i> —Do.	Deputy Commis-sioner's Office, Delhi.

No. 1215-Home.—In exercise of the powers conferred by Section 12, Sub-Section (I) of the Indian Press Act, 1910 (I of 1910), the Chief Commissioner of Delhi declares to be forfeited to His Majesty all copies wherever found of the Hindi Almanac entitled "Om Arya Calendar 1919", published by Som Dev Sharma, at the Lakshmi Printing Works, Fyzabad, in as much as the said almanac contains matter of the nature described in Section 4, Sub-Section (I), clause (c) of the said Act.

The 25th February 1919.

No. 1241-Home.—The following return of births and deaths at the undermentioned Municipal towns in the Province of Delhi for the week ending the 15th February 1919, is published for information:—

1	2	3	4			5			6	7	8	9	10	11	12	13	14	15			16	17					
No.	Name of Municipal Towns.	Population of 1911.	Births.			Deaths.			Cause of Death.														Infants under one year of age.			Ratio of births per 1,000 of population per annum.	Ratio of deaths per 1,000 of population per annum.
			Males.	Females.	Total.	Males.	Females.	Total.	Cholera.	Small-pox.	Plague.	Fever.	Dysentery and Diarrhoea.	Respiratory.	Injuries.	All other causes.	Measles and chicken-pox.	Males.	Females.	Total.							
	Delhi . . .	225,471	91	85	176	76	89	165	...	2	...	71	5	64	1	22	...	21	17	38	40.59	38.05					
	Notified Area	3,678	2	1	3	...	1	1	...	...	...	1	...	...	...	...	...	...	...	...	42.47	14.15
	Total . . .	229,144	93	86	179	78	90	166	...	2	...	72	5	64	1	22	...	21	17	38	40.62	37.67					

C. A. BARRON,
Offg. Chief Commissioner, Delhi.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL IN BALUCHISTAN.

NOTIFICATIONS.

Quetta, the 20th February 1919.

No. 735-R.—Rai Sahib L. Lachhman Dass, an Extra Assistant Commissioner of the 6th grade, and additional Extra Assistant Commissioner, Bori, is posted as Extra Assistant Commissioner, Barkhan, with effect from the date of taking over charge.

No. 735-R.—On relief by Rai Sahib L. Lachhman Dass, Khan Sahib M. Juma Khan, an Extra Assistant Commissioner of the 4th grade, and Extra Assistant Commissioner, Barkhan, is transferred as Extra Assistant Commissioner, Nasirabad.

By order,
G. HARRIS, MAJOR,
First Assistant.

THE HON'BLE THE CHIEF COMMISSIONER OF BRITISH BALUCHISTAN.

NOTIFICATION.

Quetta, the 18th February 1919.

No. 705-R.—In exercise of the powers conferred by Section 12 of the Births, Deaths and Marriages Registration Act, 1886 (VI of 1886), the Chief Commissioner of British Baluchistan is pleased to appoint Revd. Joel M. N. Singh, Church Missionary Society, Quetta, to be a Registrar of Births and Deaths in British Baluchistan in respect of that class or those classes of the community for which he is in the habit of officiating at baptisms and burials.

By order,
G. HARRIS, MAJOR,
Secretary.

ORDERS BY THE HON'BLE THE CHIEF COMMISSIONER, AJMER-MERWARA.

NOTIFICATIONS.

Mount Abu, the 18th February 1919.

No. 149—5.—In accordance with the provisions of section 25 of the Ajmer Municipalities Regulation, V of 1886, the Hon'ble the Chief Commissioner is pleased to notify that at a bye-election held on the 30th January 1919, Reverend R. H. Macalister was elected as a member of the Beawar Municipal Committee *vice* Reverend G. Carstairs, resigned.

Abu, the 24th February 1919.

No. 216—1093.—In exercise of the powers conferred by Section 9 of the Indian Petroleum Act, 1899 (VIII of 1899), and with the previous sanction of the Governor-General in Council, the Hon'ble the Chief Commissioner is pleased to make the following addition in the Ajmer-Merwara Petroleum Rules issued in this office Notification No. 1580-1093, dated the 14th October 1909 :—

Chapter III of Part II, after rule 5, the following shall be inserted as rule 5-A :—

“ 5-A. Notwithstanding anything contained in rule 5, the Local Government may, on the recommendation of the Chief Inspector of Explosives, omit, alter or add to any of the conditions specified in the prescribed form of license.”

By order,

H. C. GREENFIELD, I.C.S.,

First Assistant to the Hon'ble the Agent to the Governor-General,
Rajputana, and Chief Commissioner, Ajmer-Merwara.

Mount Abu, the 20th February 1919.

No. 192—1044.—The Hon'ble the Chief Commissioner is pleased to approve of Mr. Hirji F. Bhao of Ajmer, as a candidate for a license to prospect and mine for minerals in the British District of Ajmer-Merwara.

No. 196—269.—In exercise of the powers conferred on him by Section 12 of the Code of Criminal Procedure (Act V of 1898), the Hon'ble the Chief Commissioner is pleased to appoint Thakur Gajadhar Singh, Istimrardar of Mehrun Kalan, to be an Honorary Magistrate and to invest him with the ordinary powers of a Magistrate of the 3rd class to be exercised in regard to cases generally within the limits of the Mehrun Kalan Estate in the district of Ajmer-Merwara.

No. 197—269.—In exercise of the powers conferred on him by Section 12 of the Code of Criminal Procedure (Act V of 1898), the Hon'ble the Chief Commissioner is pleased to appoint Thakur Kersi Singh, Istimrardar of Junia, to be an Honorary Magistrate and to invest him with the ordinary powers of a Magistrate of the 3rd class to be exercised in regard to cases generally within the limits of the Junia Estate in the district of Ajmer-Merwara.

No. 198—269.—In exercise of the powers conferred by Section 5 of the Ajmer Courts Regulation (I of 1877), the Hon'ble the Chief Commissioner is pleased to appoint Thakur Gajadhar Singh, Istimrardar of Mehrun Kalan, to be a Munsiff within the limits of the Mehrun Kalan estate in the District of Ajmer-Merwara.

No. 199—269.—In exercise of the powers conferred by Section 5 of the Ajmer Courts Regulation (I of 1877), the Hon'ble the Chief Commissioner is pleased to appoint Thakur Kesri Singh, Istimrardar of Junia to be a Munsiff within the limits of the Junia estate in the District of Ajmer-Merwara.

Abu, the 21st February 1919.

No. 204.—In consequence of the creation of the temporary post of Special Subordinate Judge, Beawar, the Hon'ble the Chief Commissioner is pleased to order the following appointments with effect from the 1st March 1919 :—

	Present appointment.	Appointment to which promotion ordered.
M. Mudan Gopal	Registrar, Small Cause Court, Ajmer (substantive provisional).	Special Subordinate Judge, Beawar.
Mr. Erachshah D. Mehta . .	... ..	Registrar, Small Cause Court, Ajmer s. p. t.

No. 207.—Sahibzada Abdul Wahid Khan, Subordinate Judge, Ajmer, is granted privilege leave for one month and twenty-five days with effect from the 3rd March, 1919, or any subsequent date on which he avails himself of it.

M. Harbilas Sarda, Judge, Small Cause Court, Ajmer, is appointed to officiate as Subordinate Judge, Ajmer, and M. Lakshmi Narain, Tahsildar, 1st grade, to officiate as Judge, Small Cause Court, Ajmer, during the absence of Sahibzada Abdul Wahid Khan on privilege leave or until further orders.

By order,

R. E. A. HAMILTON, Lt.-Col.,

First Assistant to the Governor-General's Agent, Rajputana,
and Chief Commissioner, Ajmer-Merwara.

REPORTS OF DESERTIONS.

Report of a Deserter or Absentee without leave from the 8th Battalion, Welsh Regiment (Pioneers), No. 5 Reserve Battalion (India), dated at Kirkee, this 17th day of February 1919.

Number, Rank and Name—45811, Private Clifton Roberts.	Place of Enlistment—Not known.
Age—About 27—28 years.	Parish and County in which born—Not known.
Height—5 feet 3 inches.	Date of desertion or absence—23rd December 1918.
Colour of—Complexion, dark; hair, dark; eyes, dark.	Place of desertion or absence—No. 5 Reserve Battalion (India), Kirkee.
Date of Enlistment—10th January 1916.	Marks—Not known.
	Civil occupation—Jockey.

F. H. HILLIARD, Capt., Lieut.-Colonel,

Commanding No. 5 Reserve Battalion (India).

Report of a Deserter or Absentee without leave from the 1st Garrison Battalion, Royal Scots Fusiliers, dated at Jhansi, this 24th day of February 1919.

Number, Rank and Name—22150, Private, James Bell.	Parish and County in which born—Uphall Linlithgow, Scotland.
Age—About 50 years.	Date of Desertion or absence—17th January 1919.
Height—5 feet 8½ inches.	Place of Desertion or absence—No. 40, British General Hospital, Mesopotamia.
Colour of—Complexion, dark; hair, black.	Marks—Presumably dressed in Hospital Clothes.
Trade—Labourer.	Under five years' service.
Date of Enlistment—17th August 1914.	
Place of Enlistment—Kilmarnock, Scotland.	

R. E. W. BAIRD, Lieut.-Col.,

Commanding, 1st Garrison Battalion, Royal Scots Fusiliers.

Report of a Deserter or Absentee without leave from the 102nd Battery, Royal Field Artillery, dated at Quetta, this 21st day of February 1919.

Number, Rank and Name—91665, Gunner Johnson Alfred Robert.	Parish and County in which born—Barrackpore, near Calcutta.
Age—18 years 7 months.	Date of Desertion or absence—20th February 1919.
Height—5 feet 8 inches.	Place of Desertion or absence—Quetta.
Colour of—Complexion, dark; hair, dark brown; eyes, grey.	Marks—Mole left cheek below eyelid. Linear scar on underside of left eyebrow. Mole on back of neck and is of Eurasian appearance.
Trade—Nil.	Whilst on duty.
Date of Enlistment—9th May 1916.	2 years and 9 months.
Place of Enlistment—Nowshera.	

C. C. POLLARD, Major, R. F. A.,

Commanding 102nd Battalion, R. F. A.

THE GOVERNMENT OF BOMBAY

Revenue Department.

Bombay Castle, 3rd February 1919.

No. 1125(a).—The following Agreement executed on behalf of the Poona Electric Supply Company, Limited, of the one part and the Secretary of State for India in Council of the other part, under section 41 of the Land Acquisition Act, No. I of 1894, is hereby published for general information under section 42 of that Act :—

AN AGREEMENT made this 18th day of January one thousand nine hundred and nineteen BETWEEN THE POONA ELECTRIC SUPPLY COMPANY, LIMITED, a Company registered under the Indian Companies Act, 1913, and having its registered office in Bombay (hereinafter called "the Company" which expression shall unless excluded by or repugnant to the context be deemed to include the Poona Electric Supply Company, Limited and their successors and assigns) of the one part and THE SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter called "the Secretary of State" which expression shall unless excluded by or repugnant to the context be deemed to include the Secretary of State for India in Council and his successors and assigns) of the other part.

WHEREAS the Government of Bombay have under section 3 of the Indian Electricity Act, 1910, granted to Crompton's Bombay, Limited (a Company incorporated and registered under the Indian Companies Act, 1882, at Bombay) a license (hereinafter referred to as "the Poona and Kirkee Electric License, 1917") to supply electrical energy in the area at Poona and Kirkee, specified in the license, the grant of which license was notified and the terms whereof published in the notification of the Government of Bombay in the Public Works Department No. C. W.-3294, dated the 27th March 1917 at page 736 and the following pages of the *Bombay Government Gazette* of 29th March 1917, Part I.

AND WHEREAS in pursuance of clause 13 of the said license, Crompton's Bombay, Limited, have, by an agreement dated the 30th day of October 1916 agreed to sell the said license and all their right title interest and benefit therein to the Company.

AND WHEREAS in connection with the undertaking and business of the Company for the purpose of the construction of a power house and of residential quarters for certain of the servants of the Company (which power house and quarters are hereinafter referred to collectively as "the said works") the Company has requested the Government of Bombay to acquire under the Land Acquisition Act, 1894, (hereinafter referred to as "the said Act") for the Company certain land situated in the village of Mali within the limits of the City of Poona in the Haveli Taluka of the Poona District and more particularly described in the Schedule hereto (and hereinafter referred to as "the said land").

AND WHEREAS the Government of Bombay having caused an enquiry to be held in conformity with the provisions of section 40 of the said Act and being satisfied on the report of the result of such enquiry that the acquisition of the said land is needed for the construction of the said works of the Company and that the said works are likely to prove useful to the public have consented to the provisions of the said Act being put in force in order to acquire the said land for the purposes of the Company and have pursuant to section 41 of the said Act required the Company to enter into such agreement with the Secretary of State as is herein contained NOW THESE PRESENTS WITNESS and it is hereby agreed between and by the Company on the one hand and the Secretary of State on the other hand as follows :—

1. The Company shall pay to the Government of Bombay the entire cost as determined by the said Government of the acquisition under the provisions of the said Act of the said land including all compensation damages interest costs charges and expenses whatsoever which have been or may be incurred in respect of such acquisition and all law costs and other expenses which have been or may be incurred by the said Government in respect of or incidental to such acquisition or any litigation arising thereout and including the cost of any establishment and salary of any officer of Government whom the said Government may think it necessary to employ on special duty for the purpose of such acquisition. The monies which shall be payable by the Company aforesaid shall be paid by the Company by the initial deposit with the Collector of the sum of Rupees four thousand (Rs. 4,000) within three days after the publication in the *Bombay Government Gazette* of the notice under section 9 of the said Act with reference to the land to be acquired and by payment to the Collector within seven days after demand by the Collector in writing of such amount or amounts as the Collector shall from time to time estimate to be required or provided by the Company for the purpose of meeting any of the compensation damages interest costs charges or expenses hereinbefore referred to. In these presents the expression "Collector" shall mean and include the persons meant and included in such expression by the said Act.

2. On payment of the entire compensation damages interest costs charges and expenses referred to in clause 1 of these presents incidental to the acquisition of the said land, the said land shall as soon as conveniently may be after the award of the Collector is made in respect thereof and possession has been taken thereof by the Collector under the said Act be transferred at the cost in every respect of the Company by the Secretary of State so as to vest legally in the Company subject however to the provisions of clauses 4 to 9 inclusive of these presents.
3. Provided that if on the application of the Company the Government of Bombay shall direct the Collector to take possession of the said land under the provisions of section 17 of the said Act before the award of the Collector is made in respect thereof and if the Company shall pay by deposit with the Collector such sum as the Collector shall estimate to be required or provided by the Company for the purpose of meeting the entire compensation damages interest costs charges and expenses referred to in clause 1 of these presents, the Collector shall put the Company in possession of the said land as soon as may be after he has taken possession thereof under section 17 of the said Act, and thereafter when the award of the Collector has been made and as soon as may be after the amount of the entire compensation damages interest costs charges and expenses referred to in clause 1 of these presents and payable by the Company shall have been determined by the said Government, if such amount shall be in excess of the sum deposited by the Company as hereinbefore provided, the balance shall be paid by the Company to the Collector, but otherwise shall be paid by the Collector to the Company and the said land shall be transferred at the cost in every respect of the Company by the Secretary of State so as to vest legally in the Company subject however to the provisions of clauses 4 to 9 of these presents.
4. The said (acquired) land when transferred to and vested in the Company shall be held by the Company as their property to be used for the purposes of their undertaking and business subject nevertheless to the payment of the rents assessments and outgoings hereinafter set out, and the Company shall pay without any deduction to the said Government :—
 - (a) In respect of such of the said land as at the date of acquisition thereof was subject to survey assessment—an annual rent equivalent to the amount of the survey assessment thereon at the date of the said acquisition.
 - (b) In respect of such of the said land as at the date of acquisition thereof was inam land—an annual rent equivalent to the amount of jodi paid in respect thereof at the date of the said acquisition.

The Company shall also pay Local Fund Cess in respect of all of the said land for the time being held used or required for the purposes of the Company calculated as if such land were fully assessed land under the survey assessment for the time being prevailing in the Haveli Taluka.

During the period that the said land shall be held used or required by the Company for the purposes of their undertaking and business the said annual rents shall be subject to revision by the said Government from time to time in respect of any portion of the said land which may for the time being be occupied as a site for a bungalow not immediately tenanted by an employee or person on the staff of the Company and the said annual rents shall also be subject to revision by the said Government from time to time in respect of any portion of the said land whenever the survey assessment of the Haveli Taluka shall be revised and on such revision the said annual rents may be increased rateably in the same portion as such survey assessment shall be increased and after receipt of notice in writing signed by the Collector stating the amount of any such revised rents payable in respect of the said acquired land or any part thereof the Company shall pay thenceforth without any objection to the said Government until further and subsequent revision the full amount of such revised rents without any deduction therefrom.

5. If at any time any part of the said land not actually utilised or intended to be utilised as a site for any of the said works shall in the opinion of the said Government be necessary to be possessed by the said Government for purposes of revenue administration or for purposes connected with public health safety or necessity (of which matters the said Government shall be the sole judge) the Company on being thereunto required by the said Government shall transfer to the Secretary of State such part of the said land as the said Government shall specify to be necessary for any of the purposes aforesaid and in consideration of such transfer the Secretary of State shall pay to the Company a sum equal to the amount of the compensation awarded under the said Act and paid by the Company in respect of the land the subject of the transfer upon the acquisition thereof for the Company including the amount awarded in respect thereof under Section 23 (2) of the said Act.

6. The construction of the said works on the said land shall be completed by the Company before the first day of April 1919 or within such further time as the said Government shall allow. The said works shall be executed and maintained by the Company under and in accordance with the Poona and Kirkee Electric License, 1917, and in accordance with the provisions of the Indian Electricity Act, 1910, and the Rules thereunder or any amendments or modifications thereof respectively.
7. The Company shall at all times during the period of construction referred to in clause 6 of these presents permit the said Government or any Officer deputed by the said Government in that behalf to inspect the said works of the Company upon the said land whether in course of construction or otherwise.
8. The public shall be entitled to purchase electric energy from the Company subject to the conditions prescribed in the Poona and Kirkee Electric License, 1917, and the provisions of the Indian Electricity Act, 1910, and the Rules thereunder or any amendments or modifications thereof respectively.
9. All the costs and expenses of and incidental to the preparation and execution of this agreement (including stamp duty and the costs of registration if required by the said Government) shall be paid by the Company.

IN WITNESS whereof the Common seal of THE POONA ELECTRIC SUPPLY COMPANY, LIMITED, has been hereunto affixed in the presence of two Directors and the Agents of the Company and by direction of HIS EXCELLENCY THE HONOURABLE THE GOVERNOR OF BOMBAY IN COUNCIL one of the Secretaries to the said Government has for and on behalf of the Secretary of State for India in Council hereunto set his hand and seal the day and year first above written.

THE SCHEDULE ABOVE REFERRED TO.

Description and boundaries of the land :—

The pieces or parcels of land measuring in superficial area 53933 square feet (1 acre 9½ gunthas) be the same a little more or less situated in the village of Mali and bearing Survey Nos. 6 and 19 and Poona City Municipal House No. 469 and certain Government land adjoining Manik Nalla in the taluka of Haveli in the district of Poona and in the Registration Sub-district of Haveli in the said district and measuring from north to south 197 feet and from east to west 282 feet be the same a little more or less and is bounded as follows :—

On the north by Bhatti Gate Road and Survey No. 23 of Mali,

On the south by Poona City Municipal House No. 467 and Survey No. 6 of Mali,

On the east by Survey No. 6 of Mali,

On the west by Bhatti Gate Road,

and is for greater clearness delineated on the plan hereto annexed and signed by the executing parties aforesaid:

The Common Seal of THE POONA ELECTRIC SUPPLY COMPANY, LIMITED, was hereunto affixed pursuant to a Resolution of the Board of Directors of the Company passed at a meeting of the Board held on the thirtieth day of January of one thousand nine hundred and eighteen in the presence of—

Seal of the
Poona Electric
Supply Com-
pany, Limited.

FRANK HARRISON, } Directors. -
S. F. MULLA, }

H. M. WATSON & Co., Agents.

SIGNED SEALED AND DELIVERED by }
Mr. J. L. Rieu, I.C.S., one of the Secretaries } J. L. RIEU.
to the Government of Bombay in the }
presence of—

Witnesses with designations —

M. M. DADARKAR,

Superintendent,

Revenue Department.

F. H. DEVITRE,

Assistant Superintendent,

Revenue Department.

Seal of the
Government of
Bombay,
Revenue and
Financial
Depts.

By order of His Excellency the Honourable the Governor in Council,

J. L. RIEU,

Secretary to Government.

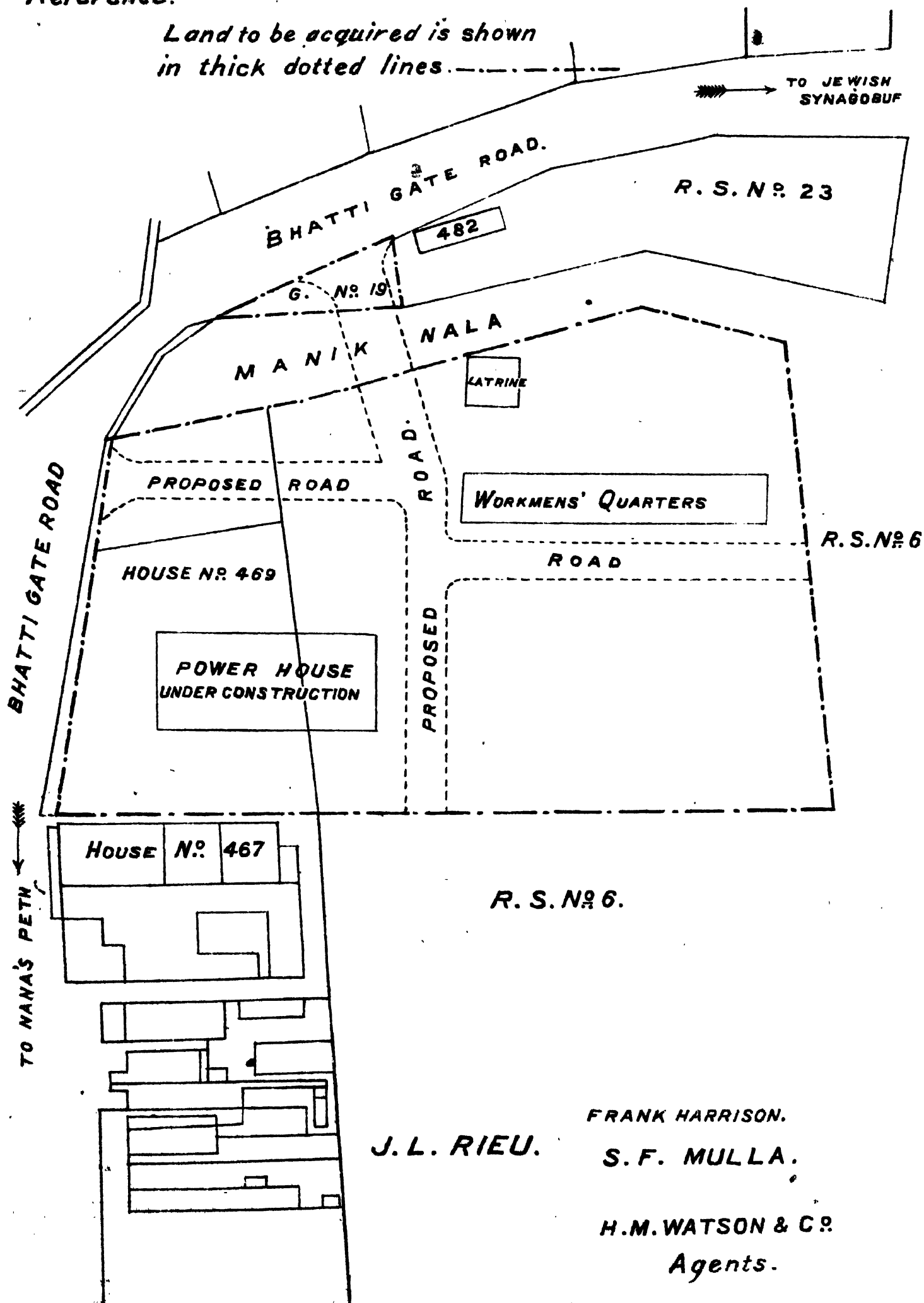
POONA ELECTRIC SUPPLY CO. LTD

PLAN SHOWING LAND TO BE ACQUIRED.

SCALE 50 FEET TO AN INCH.

Reference:—

*Land to be acquired is shown
in thick dotted lines.-----*



J. L. RIEU.

FRANK HARRISON.

S. F. MULLA.

H. M. WATSON & CO.

Agents.

OFFICE OF THE CONTROLLER OF WAR ACCOUNTS (MUNITIONS BRANCH).

List of Government promissory notes and other securities remaining in deposit with the Controller of War Accounts, Munitions Branch, on 31st December 1918, on account of security deposits of contractors, etc.

No.	Designation of officer from whom received and to whom interest is sent.	AMOUNT OF INVESTMENT.						Deben- tures and bonds.	Bank deposit re- ceipts.	TOTAL.
		3½ per cent. 1854- 55.	3½ per cent. 1865.	3 per cent. 1896- 97.	3½ per cent. 1900-01.	3½ per cent. 1879.				
B.O.-72882	Supdt., A. C. Facy., Sha- hajahanpore.	1,000	...	...	...	...	...	...	...	1,000
" 72883	Ditto	1,000	...	...	...	...	...	...	...	1,000
" 72884	Ditto	1,000	...	...	...	...	...	...	...	1,000
" 72885	Ditto	1,000	...	...	...	...	...	...	...	1,000
" 72886	Ditto	1,000	...	...	...	...	...	...	...	1,000
" 164	Ditto	...	...	...	...	...	...	1,500	...	1,500
M.O.-18456	Supdt., A. C. Facy., Madras	100	...	...	...	...	...	...	...	100
M.O.-22142	Ditto	...	1,000	...	...	...	...	...	...	1,000
M.O.O.-4051	Ditto	...	...	200	...	...	...	...	...	200
" 5134	Ditto	...	...	200	...	...	...	...	...	200
" 5027	Ditto	...	...	300	...	...	...	...	...	300
" 5031	Ditto	...	...	300	...	...	...	...	...	300
" 1096	Ditto	...	...	500	...	...	...	...	...	500
" 4774	Ditto	...	...	900	...	...	...	...	...	900
" 5779	Ditto	...	...	500	...	...	...	...	...	500
" 5217	Ditto	...	...	400	...	...	...	...	...	400
104862	Ditto	...	...	...	400	...	...	...	...	400
M.O.-03123	Ditto	...	...	...	1,000	...	...	...	...	1,000
" 3124	Ditto	...	...	...	1,000	...	...	...	...	1,000
121657	Ditto	...	1,000	...	...	...	...	...	...	1,000
121836	Ditto	...	1,000	...	...	...	...	...	...	1,000
121839	Ditto	...	1,000	...	...	...	...	...	...	1,000
121840	Ditto	...	1,000	...	...	...	...	...	...	1,000
122297	Ditto	...	500	...	...	...	...	...	...	500
122300	Ditto	...	500	...	...	...	...	...	...	500
087297	Ditto	...	100	...	...	...	...	...	...	100
295318	Ditto	...	400	...	...	...	...	...	...	400
139433	Ditto	1,000	...	...	...	...	...	...	...	1,000
162728	Ditto	500	...	...	...	...	...	...	...	500
172892	Ditto	500	...	...	...	...	...	...	...	500
172893	Ditto	500	...	...	...	...	...	...	...	500
172894	Ditto	500	...	...	...	...	...	...	...	500
172895	Ditto	500	...	...	...	...	...	...	...	500
172896	Ditto	500	...	...	...	...	...	...	...	500
172897	Ditto	500	...	...	...	...	...	...	...	500
172898	Ditto	500	...	...	...	...	...	...	...	500
172899	Ditto	500	...	...	...	...	...	...	...	500
172900	Ditto	500	...	...	...	...	...	...	...	500
172901	Ditto	500	...	...	...	...	...	...	...	500
172902	Ditto	500	...	...	...	...	...	...	...	500
172903	Ditto	500	...	...	...	...	...	...	...	500
172904	Ditto	500	...	...	...	...	...	...	...	500
172905	Ditto	500	...	...	...	...	...	...	...	500
172906	Ditto	500	...	...	...	...	...	...	...	500
172907	Ditto	500	...	...	...	...	...	...	...	500
172908	Ditto	500	...	...	...	...	...	...	...	500
172909	Ditto	500	...	...	...	...	...	...	...	500
172910	Ditto	500	...	...	...	...	...	...	...	500
172911	Ditto	500	...	...	...	...	...	...	...	500
172912	Ditto	500	...	...	...	...	...	...	...	500
172913	Ditto	500	...	...	...	...	...	...	...	500
056658	Ditto	...	...	200	...	...	...	...	...	200
076543	Ditto	...	...	100	...	...	...	...	...	100
076544	Ditto	...	...	100	...	...	...	...	...	100
076549	Ditto	...	...	100	...	...	...	...	...	100
075379	Ditto	...	...	100	...	...	...	...	...	100
071357	Ditto	...	...	100	...	...	...	...	...	100
074981	Ditto	...	...	100	...	...	...	...	...	100
063359	Ditto	...	...	100	...	...	...	...	...	100
063360	Ditto	...	...	100	...	...	...	...	...	100
063197	Ditto	...	...	100	...	...	...	...	...	100
063198	Ditto	...	...	100	...	...	...	...	...	100
063199	Ditto	...	...	100	...	...	...	...	...	100
063181	Ditto	...	...	100	...	...	...	...	...	100
063290	Ditto	...	...	100	...	...	...	...	...	100
063291	Ditto	...	...	100	...	...	...	...	...	100

No.	Designation of officer from whom received and to whom interest is sent.	AMOUNT OF INVESTMENT.					Debentures and bonds.	Bank deposit receipts.	TOTAL.
		3½ per cent. 1854-55.	3½ per cent. 1865.	3 per cent. 1896-97.	3½ per cent. 1900-01.	3½ per cent. 1879.			
086274	Supdt., A. C. Facy., Alipore	...	...	100	...	...	...	...	100
086275	Ditto	...	...	100	...	...	...	...	100
086276	Ditto	...	...	100	...	...	...	...	100
086277	Ditto	...	...	100	...	...	...	...	100
086282	Ditto	...	...	100	...	...	...	...	100
086283	Ditto	...	...	100	...	...	...	...	100
086284	Ditto	...	...	100	...	...	...	...	100
086285	Ditto	...	...	100	...	...	...	...	100
086278	Ditto	...	...	100	...	...	...	...	100
086279	Ditto	...	...	100	...	...	...	...	100
086280	Ditto	...	...	100	...	...	...	...	100
086281	Ditto	...	...	100	...	...	...	...	100
086286	Ditto	...	...	100	...	...	...	...	100
086287	Ditto	...	...	100	...	...	...	...	100
086288	Ditto	...	...	100	...	...	...	...	100
086289	Ditto	...	...	100	...	...	...	...	100
086266	Ditto	...	...	100	...	...	...	...	100
086267	Ditto	...	...	100	...	...	...	...	100
086268	Ditto	...	...	100	...	...	...	...	100
086269	Ditto	...	...	100	...	...	...	...	100
086262	Ditto	...	...	100	...	...	...	...	100
086263	Ditto	...	...	100	...	...	...	...	100
086264	Ditto	...	...	100	...	...	...	...	100
086265	Ditto	...	...	100	...	...	...	...	100
194765	Ditto	...	...	...	100	...	...	...	100
194766	Ditto	...	...	...	100	...	...	...	100
194764	Ditto	...	...	...	100	...	...	...	100
214096	Ditto	...	...	...	200	...	...	...	200
193935	Ditto	...	...	...	1,000	...	...	...	1,000
232321	Ditto	...	...	...	1,000	...	...	...	1,000
149934	Ditto	...	...	...	1,000	...	...	...	1,000
149933	Ditto	...	...	...	1,000	...	...	...	1,000
221949	Ditto	...	...	...	200	...	...	...	200
222287	Ditto	...	...	...	2,000	...	...	...	2,000
240959	Ditto	...	...	...	100	...	...	...	100
240960	Ditto	...	...	...	100	...	...	...	100
240961	Ditto	...	...	...	100	...	...	...	100
240962	Ditto	...	...	...	100	...	...	...	100
240963	Ditto	...	...	...	100	...	...	...	100
237894	Ditto	...	...	...	100	...	...	...	100
132437	Ditto	...	...	...	100	...	...	...	100
057966	Amn. Fy., Dum Dum	...	1,000	...	...	...	...	...	1,000
011079	G. & S. Fy., Cossipore	...	...	...	...	500	...	...	500
183529	O.i.c. Clothing Storage Depôt, Allahabad.	100	...	...	...	...	...	...	100
183530	Ditto	100	...	...	...	...	...	...	100
183528	Ditto	100	...	...	...	...	...	...	100
296604	Ditto	...	500	...	...	...	...	...	500
073481	D. O. F., Calcutta	...	...	10,000	...	...	...	...	10,000
069201	Govt. Inspector, A. B., Cawnpore.	...	...	...	...	...	100	...	100
069202	Ditto	...	...	...	...	...	100	...	100
069203	Ditto	...	...	...	...	...	100	...	100
069204	Ditto	...	...	...	...	...	100	...	100
069205	Ditto	...	...	...	...	...	100	...	100
069206	Ditto	...	...	...	...	...	100	...	100
069207	Ditto	...	...	...	...	...	100	...	100
069208	Ditto	...	...	...	...	...	100	...	100
069209	Ditto	...	...	...	...	...	100	...	100
069210	Ditto	...	...	...	...	...	100	...	100
069211	Ditto	...	...	...	...	...	100	...	100
069212	Ditto	...	...	...	...	...	100	...	100
069213	Ditto	...	...	...	...	...	100	...	100
069214	Ditto	...	...	...	...	...	100	...	100
069215	Ditto	...	...	...	...	...	100	...	100
069216	Ditto	...	...	...	...	...	100	...	100
069217	Ditto	...	...	...	...	...	100	...	100
069218	Ditto	...	...	...	...	...	100	...	100
069219	Ditto	...	...	...	...	...	100	...	100
069220	Ditto	...	...	...	...	...	100	...	100
069221	Ditto	...	...	...	...	...	100	...	100
069222	Ditto	...	...	...	...	...	100	...	100
069223	Ditto	...	...	...	...	...	100	...	100
069224	Ditto	...	...	...	...	...	100	...	100
069225	Ditto	...	...	...	...	...	100	...	100

No.	Designation of officer from whom received and to whom interest is sent.	AMOUNT OF INVESTMENT.								TOTAL.
		3½ per cent. 1854-55.	3½ per cent. 1865.	3 per cent. 1896-97.	3½ per cent. 1900-01.	3½ per cent. 1879.		Debentures and bonds.	Bank deposit receipts.	
B.-073277	Govt. Inspector, A. B., Cawnpore.	1,000	...	...	...	...	...	...	...	1,000
B.-073278	Ditto	1,000	...	...	...	...	...	...	...	1,000
B.-073279	Ditto	1,000	...	...	...	...	...	...	...	1,000
B.-073280	Ditto	1,000	...	...	...	...	...	...	...	1,000
B.-073281	Ditto	1,000	...	...	...	...	...	...	...	1,000
B.-073282	Ditto	1,000	...	...	...	...	...	...	...	1,000
240857	Dy. Controller, T. S., Punjab.	...	...	5,000	...	...	...	...	...	5,000
74949	Dy. Controller, T. S., Bombay.	1,000	...	...	...	...	...	...	...	1,000
74950	Ditto	1,000	...	...	...	...	...	...	...	1,000
74951	Ditto	1,000	...	...	...	...	...	...	...	1,000
74952	Ditto	1,000	...	...	...	...	...	...	...	1,000
74967	Ditto	1,000	...	...	...	...	...	...	...	1,000
74970	Ditto	1,000	...	...	...	...	...	...	...	1,000
74973	Ditto	1,000	...	...	...	...	...	...	...	1,000
74974	Ditto	1,000	...	...	...	...	...	...	...	1,000
74975	Ditto	1,000	...	...	...	...	...	...	...	1,000
74976	Ditto	1,000	...	...	...	...	...	...	...	1,000
043232	Asst. Controller, C. C., Lahore.	...	...	...	...	...	...	100	...	100
043233	Ditto	...	...	...	...	...	...	100	...	100
043234	Ditto	...	...	...	...	...	...	100	...	100
043235	Ditto	...	...	...	...	...	...	100	...	100
043236	Ditto	...	...	...	...	...	...	100	...	100
043237	Ditto	...	...	...	...	...	...	100	...	100
043238	Ditto	...	...	...	...	...	...	100	...	100
043239	Ditto	...	...	...	...	...	...	100	...	100
043240	Ditto	...	...	...	...	...	...	100	...	100
043241	Ditto	...	...	...	...	...	...	100	...	100
043242	Ditto	...	...	...	...	...	...	100	...	100
043243	Ditto	...	...	...	...	...	...	100	...	100
043244	Ditto	...	...	...	...	...	...	100	...	100
043245	Ditto	...	...	...	...	...	...	100	...	100
043246	Ditto	...	...	...	...	...	...	100	...	100
043247	Ditto	...	...	...	...	...	...	100	...	100
043248	Ditto	...	...	...	...	...	...	100	...	100
043249	Ditto	...	...	...	...	...	...	100	...	100
043250	Ditto	...	...	...	...	...	...	100	...	100
043251	Ditto	...	...	...	...	...	...	100	...	100
043252	Ditto	...	...	...	...	...	...	100	...	100
043253	Ditto	...	...	...	...	...	...	100	...	100
043254	Ditto	...	...	...	...	...	...	100	...	100
043255	Ditto	...	...	...	...	...	...	100	...	100
043256	Ditto	...	...	...	...	...	...	100	...	100
043257	Ditto	...	...	...	...	...	...	100	...	100
043258	Ditto	...	...	...	...	...	...	100	...	100
043259	Ditto	...	...	...	...	...	...	100	...	100
043260	Ditto	...	...	...	...	...	...	100	...	100
043261	Ditto	...	...	...	...	...	...	100	...	100
072459	Ditto	...	...	...	...	...	...	2,500	...	2,500
045982	Ditto	...	...	...	...	...	...	500	...	500
045983	Ditto	...	...	...	...	...	...	500	...	500
045984	Ditto	...	...	...	...	...	...	500	...	500
045985	Ditto	...	...	...	...	...	...	500	...	500
045986	Ditto	...	...	...	...	...	...	500	...	500
050608	Ditto	...	...	...	...	...	...	100	...	100
45809	Ditto	...	...	...	...	...	...	2,500	...	2,500
7951	Ditto	...	...	...	...	...	...	...	3,000	3,000
7949	Ditto	...	...	...	...	...	...	...	2,000	2,000
56-328	Ditto	...	...	...	...	...	...	...	2,500	2,500
55159	Superintendent, H. & S. Factory, Cawnpore.	...	...	...	...	...	...	...	10,000	10,000

B. N. MITRA,

Controller of War Accounts.

DELHI;
The 25th February 1919,

**STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD
FROM 16TH TO 22ND FEBRUARY 1919.**

(In Lakhs of Standard Toles.)

COINAGE OF BRITISH INDIA GOVERNMENT COINS.															COINAGE FOR EGYPTIAN GOVERNMENT.			SUBSIDIARY COINAGE FOR THE STRAITS SETTLEMENTS GOVERNMENT.		
NAME OF MINTS.	RECEIPTS.				COINAGE.			BALANCE OF BULLION AND COIN.					Receipt of Bullion for coinage transferred from Currency balance.	• Piastres Closing coined balance and paid over.	Receipt of Bullion for subsidiary and paid coinage.	Subsidiary coin coined and paid over.	Closing balance.			
	Purchased silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	TOTAL.	New rupees and small silver coins delivered to Treasuries or Currency Department.	New rupees made over to Native States.	TOTAL.	New coin ready for delivery.	Currency Bullion.	Other Government Bullion.	Withdrawn and uncurrent coins.	TOTAL.	Receipt of Bullion for coinage transferred from Currency balance.	Piastres Closing coined balance and paid over.	Receipt of Bullion for subsidiary and paid coinage.	Subsidiary coin coined and paid over.	Closing balance.			
Calcutta	75	...	...	75	71	..	71	11	(a)172	9	...	192	.	...	..	...	...	...
Bombay	...	1	...	1	1	..	1	20	(b)33	1	1	55	...	...	...	74	...	123

(a) Exclusive of 363 of purchased silver brought on the Mint premises but not yet received which includes 57 received from Bombay Mint.
(b) Exclusive of 258 of purchased silver brought on the Mint premises but not yet received.

HIS MAJESTY'S MINT; }
Calcutta, the 27th Feb. 1919.

A. MCCORMICK Lt.-Col., R.E.,
Master of the Mint.

IN THE CHIEF COURT OF LOWER BURMA.**Insolvency Jurisdiction.****CASE No. 60 OF 1918.****Rangoon, the 11th February 1919.****In the matter of Maung Nyoon, Clerk, residing at No. 30, Commissioner Road, Rangoon.**

Notice is hereby given that the order of this Court adjudging the said Maung Nyoon, an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 10th day of February 1919.

CASE No. 146 OF 1918.**Rangoon, the 11th February 1919.****In the matter of Eee Kyat, Trader, residing at No. 19, 15th Street, Rangoon.**

Notice is hereby given that the order of this Court adjudging the said Eee Kyat an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 22nd day of January 1919.

CASE No. 167 OF 1918.**Rangoon, the 11th February 1919.****In the matter of Rene Piere De'Clozete, Foreman, residing at Fire Brigade, Sule Pagoda Road, Rangoon.**

Notice is hereby given that the order of this Court adjudging the said Rene Piere De'Clozete an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 17th day of January 1919.

CASE No. 23 OF 1919.**Rangoon, the 7th February 1919.****In the matter of Jinkala Chengabraya Naidu, Insolvent.**

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Jinkala Chengabraya Naidu, Clerk, residing at No. 35, 37th Street, Rangoon, on the 6th day of February 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Jinkala Chengabraya Naidu.

CASE No. 24 OF 1919.**Rangoon, the 11th February 1919.****In the matter of Ranjit Chowdhury, Insolvent.**

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Ranjit Chowdhury, Durwan, Burma Oil Company, Ltd., Danedaw, Rangoon, on the 10th day of February 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Ranjit Chowdhury.

CASE No. 25 OF 1919.**Rangoon, the 18th February 1919.****In the matter of Amarambaydu Gurunatha Loganatha Mudaliar, Insolvent.**

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Amarambaydu Gurunatha Loganatha Mudaliar, Clerk, residing at No. 12, 136th Street, Pownabusthi, Rangoon, on the 14th day of February 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Amarambaydu Gurunatha Loganatha Mudaliar.

CASE No. 152 OF 1918.**Rangoon, the 11th February 1919.****In the matter of Kain Taik *alias* Kain Khet, unemployed, residing at Bogale, Pyapon District.**

Notice is hereby given that the order of this Court adjudging the said Kain Taik *alias* Kain Khet an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 18th day of February 1919.

E. W. W. XAVIER,**Offg. Registrar.**

**IN THE HIGH COURT OF JUDICATURE AT FORT WILLIAM
IN BENGAL.
In Insolvency.**

Summary Case.

No. 51 of 1917.

Dated the 19th February 1919.

Re Jnanendra Nath Chatterjee.

Ex parte the Debtor.

Notice is hereby given that the abovenamed debtor having applied for his discharge, the Court has fixed the 1st day of April 1919 at 11 o'clock in the forenoon at the Court House for hearing the application.

Notice of Adjudication Order.

No. 21 of 1919.

Dated the 21st February 1919.

Re Surajvan Agarwalla of No. 51-4, Strand Road, in the town of Calcutta, formerly carrying on business at Sialkote in the Punjab as Contractor for supplying rations to the 15th Lancer Regiment under the style and firm of Doulatram Surajvan, at present of no occupation.

Ex parte the Debtor.

Rajendra Lal Dutt—Insolvent's Solicitor.

On the 14th day of February 1919, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 24 of 1919.

Dated the 25th February 1919.

Re Durga Prosad Chunder, residing at No. 21, Nemoo Goswami Lane, in the town of Calcutta, and working as a clerk in the office of Messrs. Ralli Brothers in Church Lane, in Calcutta aforesaid.

Ex parte the Debtor.

On the 20th day of February 1919, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 25 of 1919.

Dated the 25th February 1919.

Re Dooly Chand Brahman and Goneshilal Brahman, both of Ratha, in the Nizamut of Nabha, and at present residing at No. 89, Pathurighatta Street, in the town of Calcutta, and lately carrying on business in co-partnership under the name, style and firm of Dooly Chand Brahman in country produce, at No. 26, Burtolla Street, in Calcutta aforesaid.

Ex parte the Debtors.

On the 19th day of February 1919, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as Insolvents.

NOTE.—All debts due to the estate should be paid to me.

G. McD. FALKNER,
Official Assignee of Calcutta.

IN THE HIGH COURT OF BOMBAY.

IN INSOLVENCY.

Notice is hereby given that the petitions of the several persons hereunder named and described have been presented to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1909 (III of 1909) :—

No.	Names.	Denomination.	Address in Bombay.	Description.	DATE OF PRESENTATION OF PETITIONS			DATE OF THE ADJUDICATION.		
					Day.	Month.	Year.	Day.	Month.	Year.
99—1919	Somchand Dewji Thaker, and Ratansy Somchand Thaker.	Hindu	Vithalwadi	Lately dealers in gunny bags in partnership with Ranchodas Goculdas and now 1st debtor Mehta in the employ of Umesh Govindji and the 2nd Debtor Extra Gujarati Writer.	19th	February	1919	19th	February	1919
100—1919	Asgarali Tyebali Dawoodi Vora	Mahomedan	Matunga	Lately doing partnership business with Abdul Kayru Amirudin as dealer in wax in the name of Asgarali Tyebali and now unemployed.	"	"	"	"	"	"
101—1919	Parbhoji Sayana Nathi	Hindu	Karvatipura 9th Street	Lately building contractor in partnership with Yeshwantrao Khanderso Tipnis under the name of Parbhoji Sayana & Co. and now unemployed.	"	"	"	"	"	"
102—1919	Govind Kendlak Dakhede	"	Mandvi Koliwada	Petty dealer in fruits	"	"	"	"	"	"
103—1919	Crushna Bataji Bhokre	"	Curry Road	Jobber in the Muhamedshahi Mills Ltd.	20th	"	"	20th	"	"
104—1919	Muncharan Premji Sakhigir	"	Nagdevi Cross Lane	Fitter in the Bombay Municipal Workshop	"	"	"	"	"	"
105—1919	Krishnabai, widow of Pandurang Ramchandia Koliwalkar and Sajba Keshow Korgaokar.	"	Mahim Bazar Road	1st Debtor unemployed and the 2nd Debtor lately fitter in the B. B. & C. I. Railway and now unemployed.	21st	"	"	21st	"	"
106—1919	Ganpat Jethsee Sha	"	Bhat Bazar	Lately speculator in linseed and now unemployed.	"	"	"	"	"	"
107—1919	Gulamhussein Mohamed Khoja	Mahomedan	Lalgully	Lately speculator in shares of different Joint Stock Companies and now unemployed.	22nd	"	"	22nd	"	"
108—1919	Shaik Esmail Mahomed Jaffer	"	Sidhi Malla	Fitter in R. I. M. Dockyard	24th	"	"	24th	"	"

Orders in the matters of the abovesaid Debtors' petitions, that the said Debtors have been adjudged Insolvents, and that the real and personal estate and effects of the said Insolvents do vest in the Official Assignee of this Honourable Court, have been duly made.

CHIEF CLERK'S OFFICE, HIGH COURT,
Bombay, this 24th day of February 1919.

K. A. BHQJWANI,
Ag. Chief Clerk.

**IN THE HIGH COURT OF BOMBAY.
In Insolvency.**

No. 98 of 1919.

Dated the 18th February 1919.

Re Chunilal Lalbhai & Co., a firm : Adjudged Insolvents.

Ex parte—Messrs. F. Ruttonshaw & Co., a firm : Petitioning Creditors.

Whereas the abovenamed Chunilal Lalbhai & Co., a firm, have been this day duly adjudged to have committed acts of Insolvency under Section IX of the Presidency-Towns Insolvency Act, 1909 (III of 1909). It is ordered that all the estate and effects of the said Insolvents do vest in the Official Assignee of this Honourable Court, and it is further ordered that the said Insolvents do, immediately after the service of the order of adjudication upon them, attend the Office of the said Official Assignee.

K. A. BHOJWANI,
Ag. Chief Clerk.

**IN THE HIGH COURT OF JUDICATURE AT MADRAS.
In Insolvency.**

Notice is hereby given that orders have been made by this Court adjudging the persons hereunder mentioned Insolvents and vesting the estates and effects of the said Insolvents in the Official Assignee of this Court ; and all persons indebted to the said Insolvents, or who have any of their estates and effects, are hereby required forthwith to pay or deliver the same to the said Official Assignee.

Number of petition.	Date of presentation.	Name, address and description of Insolvent.	Date of Adjudication.	Date of Public examination.
No. 6 of 1919.	15th January 1919.	V. M. Appathi Chetty, Muthukumara-swamy Chetty, Gangadhara Chetty, Chokalingam Chetty and Vijayaraghava Chari, carrying on business lately at No. 18, Andiappa Naick Street, George Town, Madras.	15th January 1919.	
No. 11 of 1919.	20th January 1919.	T. N. Gopala Iyer, T. N. G. Rama Iyer and T. N. G. Lakshmana Iyer residing at No. 55, Avadhanam Papier Street, Choolai, Madras.	20th January 1919.	11th April 1919.
No. 17 of 1919.	24th January 1919.	Anadi Venkatakrishna Pikai residing, at No. 2-49, Coral Merchant Street, George Town, Madras.	24th January 1919.	14th March 1919.

HIGH COURT OF JUDICATURE,
Madras, 21st February 1919.

J. R. ATKINSON,
Deputy Registrar.

IN THE COURT OF THE JUDGE, INSOLVENCY COURT, DELHI.

SUIT No. 3 of 1919.

Dated the 24th February 1919.

In the matter of Insolvency of Hoti Lal, son of Bakhtawar Singh, caste Jaine, of Baidwara, Delhi.

It is hereby notified under Section 12 of Act III of 1907, that an application filed by Hoti Lal to be adjudicated him an insolvent has been admitted in this Court and will be heard on 7th March 1919.

TOPAN RAM,
Judge, Insolvency Court, Delhi.

IN THE COURT OF THE SUB-JUDGE AND JUDGE, INSOLVENCY COURT, AJMER.

No. 30 of 1919.

Bahadar, son of Sewag Ram, Insolvent, Applicant,

Versus

	Debt.		
	Rs.	A.	P.
1. Ram Sarup, father's name not known, Kayasth of Ajmer	300	0	0
2. Nathu, son of Jiamali	190	0	0
3. Manglu, son of Jiamali	140	0	0
4. Jagannath, son of Gangosahai	60	0	0
5. Sukhlal, father's name not known, Ajmer	65	0	0
6. Sudasakh Rajmal, Gotawala, Ajmer	30	0	0
	785	0	0

The insolvent has filed an application under Section 11 of Act III of 1907 and the application will be heard on 20th March 1919 at 11 A.M. The creditors are hereby informed that they must appear either in person or through an authorised agent on the date fixed to oppose the application. In default the application will be heard *ex parte*.

Given under my hand and seal of the Court, this 20th day of February 1919.

S. ABDUL WAHED KHAN,

Sub-Judge, Insolvency Court, Ajmer.

IN THE COURT OF THE DISTRICT JUDGE, MHOW, CENTRAL INDIA.

Insolvency Case No. 19 of 1919.

Cawasjee, son of Framjee, late Guard, B. B. & C. I. Railway, Mhow—Insolvent, Applicant,
against

	Debt.		
	Rs.	A.	P.
1. Mr. Shapurji Adeji Daboo, Mhow	1,046	0	0
2. „ Muncher Shaw Dorabji, Nasirabad	943	12	0
3. „ Fremroz Kai Khasru Patel	564	7	0
4. „ Shapurji Rustomji Parakh, Mhow	1,038	8	6
5. Dr. Baniyen, Mhow	217	0	0
6. Ramgopal Teji Ram	50	0	0
7. Balchand, Cloth Merchant	80	0	0
8. Mr. Feroz Shaw Namosji	150	0	0
9. „ Byram Shaw Sorabji	256	0	0
10. „ Dastoorji Shah Nasurwanji	75	0	0
11. „ Dhanna Lall Kesri Mall	1,783	7	0
12. „ Behari Lall Narbad Pershad	775	0	0
13. „ Shivilall Choto Lall Passori	50	0	0
14. „ Pestonji Sorabji Khambata	756	12	0
TOTAL	7,786	1	6

The applicant has filed an application under section 11 of Act III of 1907 and the application will be heard at Mhow on the 27th March 1919 at 11 A.M. The creditors are hereby informed that they can appear in person or through an authorised agent on the date fixed to oppose the application. In default the application will be heard *ex parte*.

Given under my hand and seal of the Court, this 20th day of February 1919.

H. A. GIBBON,

District Judge, Mhow.

POSTS AND TELEGRAPHS.
(POST OFFICE.)

NOTIFICATIONS.

Calcutta, the 22nd February 1919.

No. 661-*Ap*.—Mr. E. R. Kellner, Postmaster, Amritsar, pay Rs. 400—500, is granted privilege leave for one month with effect from the 1st March 1919 or from any subsequent date on which he may avail himself of it.

Mr. Nikka Ram, Deputy Postmaster, Amritsar, is appointed to officiate as Postmaster Amritsar, during the absence on privilege leave of Mr. E. R. Kellner, or until further orders.

The 24th February 1919.

No. 682-*Ap*.—Mr. G. G. Dange, Superintendent of post offices, 2nd grade, is granted an extension of privilege leave for three weeks with effect from the 16th February 1919.

G. R. CLARKE,
Director-General of Posts and Telegraphs.

POSTS AND TELEGRAPHS.
(TELEGRAPH ENGINEERING.)

NOTIFICATIONS.

Calcutta, the 24th February 1919.

No. 909-*E-E*.—Mr. J. J. Harvey, Deputy Superintendent, Engineering, is granted a further extension of medical leave for six weeks with effect from the 29th January 1919 in continuation of the leave granted to him in this Department's Notification No. 322-*E-E*, dated the 18th January 1919.

No. 915-*E-E*.—The following officiating promotion in the Upper Subordinate Establishment (Engineering Branch) is sanctioned with effect from the date specified:—

Name.	From	To	With effect from
Mr. A. B. Crummey	Inspecting Telegraphist	Deputy Superintendent, 2nd class, officiating.	27th December 1918 to 5th February 1919.

The 25th February 1919.

No. 925-*E-E*.—Mr. J. C. Shields, Superintendent, Telegraph Engineering, is granted privilege leave for one month with effect from the 5th February 1919.

G. R. CLARKE,
Director-General of Posts and Telegraphs.

POSTS AND TELEGRAPHS.
(TELEGRAPH TRAFFIC.)

NOTIFICATIONS.

Calcutta, the 22nd February 1919.

No. 1429-*T*.—Mr. W. P. Carr, Superintendent of post offices, Traffic, Punjab and North-West Frontier Circle, is granted such privilege leave as may be due to him on the 1st March 1919 in combination with furlough for such period as may bring the combined period of absence up to six months and 1 day.

The 25th February 1919.

No. 1506-*T*.—The privilege leave granted to Mr. G. Barton, Superintendent of post offices, Traffic, under Notification No. 7120-*T*., dated the 23rd December 1918, has been extended to the 2nd February 1919.

Mr. J. J. Wood, Telegraph Master, continues to officiate as Superintendent of post offices, Traffic.

Calcutta, the 26th February 1919.

No. 1562-T.—Mr. H. R. W. Charles, Assistant Director-General, Telegraph Traffic, is appointed to officiate in the second grade of the first division of the Superior Traffic Branch, with effect from the 10th February 1919, *vice* Mr. F. T. deMonte.

G. R. CLARKE,
Director-General of Posts and Telegraphs.

The 27th February 1919.

No. 1579-T.—Reports of opening and closing of offices received during the period 20th February 1919 to 26th February 1919.

Name of Office.	Where situated.	Date.	REMARKS.
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Government Telegraph Office.

Kantha	Burma	11th January 1919	Opened.
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The following alterations in the names of Government telegraph offices are notified :—

- “Chhapara” instead of “Chappara”.
- “Khairpur Mirs” instead of “Khairpur”.
- “Multai (Betul)” instead of “Multai”.

M. A. THOMPSON,
Deputy Director-General, Telegraph Traffic.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 1, 1919.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

LOST.

LOST.

The No. $\frac{785}{F. I.}$ B of the $5\frac{1}{4}$ per cent. War bond 1920 for Rs. 200, originally issued in the name of Hari Prasanna Mukerjee, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the above-mentioned security.

Name of the Advertiser—HARI PRASANNA MUKERJEE,
Residence—Bhadiswar, P. O. Murairai.

LOST.

The Allotment Letter No. $\frac{4456}{F. I.}$ B. U. of the $5\frac{1}{4}$ per-cent. War Bonds 1920 for Rs. 100, originally issued in the name of Maung Maung, the proprietor, by whom it was never endorsed to any other person; having been lost, notice is hereby given that payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—MAUNG MAUNG.
Residence—Mondaw, Amarapura Township, Mandalay District.

STOLEN.

The Government Promissory Note No. B885705 of the 3½ per cent. loan of 1854-50 for Rs. 100, originally standing in the name of the Bank of Bombay and last endorsed to the Agent and Chief Engineer, H. H. the Nizam's Guaranteed State Railway by the proprietors the Standard Oil Co. of New York, Bombay, as earnest money but was stolen before reaching the Agent and Chief Engineer, H. H. the Nizam's Guaranteed State Railway, notice is hereby given that the payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of the duplicate in favour of the proprietors. The Public are cautioned against purchasing or otherwise dealing with the above security.

Name of the Advertiser—STANDARD OIL Co. OF NEW YORK, Attorney.
Residence—Ballard Road, Bombay.

LOST OR STOLEN.

The Government Promissory Note No. 160253 of the 3½ per cent. loan of 1854-55 for Rs. 5,000, originally standing in the name of the Bank of Bengal and last endorsed to O. B. Payne, the proprietor, by whom it was never endorsed to any other person, having been lost or stolen, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of a duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of Advertiser—O. B. PAYNE.
Residence—Shipping Controller's Office, Ballard Road, Bombay.

LOST.

The Government Promissory Notes Nos. 014873, 014874, 014875, and 014876 of the 5½ per cent. loan of 1921, for Rs. 4,000, i.e., Rs. 1,000 each, originally standing in the name of Nawab Tasudduq Hussein, Khan Sahab, Rais and Honorary Magistrate of Aurangabad, District Kheri, the proprietor, by whom they were never endorsed to any other person, having lost, notice is hereby given that payment of the above Notes and the interest thereupon has been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicates in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of Advertiser—NAWAB TASUDDUQ HUSSEIN, Khan Sahab,
Residence—Rais and Hony. Magistrate, Aurangabad, District Kheri.

LOST.

The Government Promissory Note No. 058123 of the 3 per cent. Loan of 1896-97 for Rs. 500, originally standing in the name of Sardar Mahal Sardar Begam, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of the Duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the advertiser—MOHAMMAD ASGHAR ALI KHAN,
Agent of Sardar Mahal Sardar Begam,
30, Raja Bazar, Lucknow.

LOST.

The Government Promissory Note No. J002517 of the 5½ per cent. War Bonds 1928 for Rs. 10,000, originally standing in the name of the Accountant General, Bombay, and last endorsed to Gordhandas Keshavji, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

DAPHTARY FERREIRA & DIVAN, Attorneys
for Mr. GORDHANDAS KESHAVJI,
109, Madras Street, Port, Bombay.

LOST, STOLEN, OR DESTROYED.

The Allotment Letters Nos. ^{482 B. & O.}_{F. 1 & 2} of the 5½ per cent. War Bonds 1922 for Rs. 400, originally issued in the name of Kesrichand Motichand, the proprietor, by whom they were never endorsed to any other person, having been lost, stolen or destroyed notice is hereby given that payment of the above Allotment Letters and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that the application is about to be made for the issue of Duplicates in favour of the proprietors. The Public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the Advertiser—KESRICHAND MOTICHAND,
Residence—Forbesgunj.

LOST.

The Allotment Letter No. ^{4067 Bom.}_{F. 1} of the 5½ per cent. War Bond 1920 for Rs. 100, originally issued in the name of Changomal Goverdhandas Valeja, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—CHANGOMAL GOVERDHANDAS VALEJA,
Residence—Shikarpur Sind.

LOST.

Four Government Promissory Notes Nos. 171912, 171913, 171914, 277928 of the 3¼ per cent. loan (the former three numbers of G. P. Notes are loan of 1854-55 and the latter one is of 1865, for Rs. 1,000) each standing in the name of Promodnath Sinha Roy, the proprietor, by whom they were never endorsed to any other person having been lost, notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the Advertiser—PROMODNATH SINHA ROY, Zamindar,
Residence—Haripal, Post Office Haripal, District Mooghly.

LOST.

The undermentioned Interest Warrants, issued in our name No. 200850 & 185590, dated 8th January 1919, of the 3¼ per cent. Loan of 1900-01 and 1854-55 for Rs. 17-3 and 8-12 respectively. The payment of the Warrants have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and application for duplicate of the Warrants is about to be made to that Office.

Name of Proprietor—PRANDHAN BOSE,
HARIDHAN DUTT, R. D. MEHTA,
BIJOYA CHANDRA SINHA,
Administrators of Binaya Krishna,
Address—Calcutta Deaf and Dumb School, 293, Upper Circular
Road, Calcutta.



SUPPLEMENT TO

The Gazette of India.

 No. 9. } CALCUTTA, SATURDAY, MARCH 1, 1919.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time containing such official papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of Rupees five per annum if delivered in Calcutta, or Rupees eight if sent by post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta, or Rupees nine if sent by post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

WHOLESALE AND RETAIL (FORTNIGHTLY) PRICES

RETURN SHOWING the WHOLESALE and RETAIL PRICES of CEREALS, PULSES, OILSEEDS, SUGAR (RAW), SALT, ETC., in INDIA by DISTRICTS for the FORTNIGHT ENDING THE 31ST JANUARY 1919

DEPARTMENT OF STATISTICS, INDIA }

February 25, 1919

G. FINDLAY SHIRRAS,

Director of Statistics

 Published by order of the Governor-General in Council

PREFATORY NOTE.

Prices of Country Produce and Salt in India at the end of January, 1919.

The wholesale prices of food grains and pulses in India at the end of January, 1919, as compared with the corresponding period of the previous year, increased by 61 per cent (unweighted average), while the rise by using the weighted average was 69 per cent. The price of rice advanced by 59 per cent, the rise in Bengal being 69 per cent, in Bihar and Orissa 75 per cent, in the Madras Presidency 50 per cent, and in Burma 42 per cent. Among the minor rice producing provinces, there was an increase of 95 per cent in Assam, 69 per cent in the Punjab, and 68 per cent in the North-West Frontier Province. Wheat prices rose 41 per cent in India; in the great wheat producing areas, the Punjab showed an increase of 33 per cent, the United Provinces 47 per cent, and the Central Provinces and Berar 41 per cent. The rise in Burma was 56 per cent, in the Bombay Presidency 52 per cent, and in Bihar and Orissa 48 per cent. Barley prices increased by 43 per cent (unweighted average), the weighted average showing a rise of 71 per cent. The price in the United Provinces rose 85 per cent and in Bihar and Orissa 73 per cent. The price of jawar advanced by 72 per cent, the noteworthy increases being 106 per cent in the North-West Frontier Province, 104 per cent in the Central Provinces and Berar, 100 per cent in Bihar and Orissa, 81 per cent in the Bombay Presidency, and 75 per cent in the United Provinces. The average price of bajra in India rose 91 per cent; the increase of 115 per cent both in the Bombay Presidency and the North-West Frontier Province and of 100 per cent in Delhi is noticeable. Maize prices increased by 54 per cent (unweighted average). The weighted average showed a rise of 87 per cent. In Bihar and Orissa maize advanced by 135 per cent, in the United Provinces by 102 per cent, and in Delhi by 70 per cent. The price of gram was 57 per cent dearer than in the preceding year; in Bihar and Orissa it rose 102 per cent, in the United Provinces 86 per cent, and in the Bombay Presidency 77 per cent. The average price of arhar dal increased by 72 per cent. The price in Delhi rose 145 per cent and in the United Provinces 113 per cent. In Bengal, Bihar and Orissa, and the Central Provinces and Berar, the price of arhar dal was double the rate for the previous year. The price of ghi and raw sugar (gur) in India advanced by 27 per cent each. There was a rise of 62 per cent both in the price of ghi in the Bombay Presidency and of gur in the Punjab. The average price of salt declined by 13 per cent in India; the noticeable decreases being 40 per cent in Delhi, 38 per cent in the United Provinces, and 27 per cent in Bihar and Orissa. On the other hand there was a rise of 30 per cent in the North-West Frontier Province and of 15 per cent in the Punjab.

2. Compared with the preceding fortnight, the prices of cereals and pulses in India at the end of January, 1919, showed a rise of 2 per cent. The price of wheat advanced by 1 per cent, but that of rice fell by 2 per cent. The price of jawar increased by 7 per cent, of gram and arhar dal by 6 per cent each, and of maize by 3 per cent. Barley prices recorded no fluctuation, but bajra declined by about 5 per cent. There was a slight rise (1 per cent) in the price of ghi and a fall (2 per cent) in raw sugar. Salt was unchanged.

SUMMARY TABLE NO. 1.

Comparison with the previous year—

WHOLESALE PRICES in India, province by province, of certain articles of food during the fortnight ending the 31st January, 1919, as compared with the corresponding period of 1918.

Province	RICE Common (Oryza Sativa)		WHEAT (Triticum Sativum)		BARLEY (Hordeum Vulgare)		JAWAR (Andropogon Sorghum)		BAJRA (Pennisetum typ- hoideum)		MAIZE (Zea Mays)		GRAM (Cicer arietinum)		ARHAR DİL (Cajanus Indicus)		GHI		RAW SUGAR (Gur)		SALT	
	Index number of prices during the fortnight ending 31st January of																					
	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919
Burma	100	142	100	156	...	...	100	123	...	...	...	...	100	127	100	137	100	125	...	...	100	98
Assam	100	195	...	...	...	...	...	...	...	...	...	...	...	...	...	...	100	130	100	127	100	76
Bengal	100	189	100	137	...	...	...	...	...	...	...	...	100	173	100	200	100	101	100	82	100	76
Bihar and Orissa	100	173	100	148	100	173	100	200	...	...	100	235	100	202	100	200	100	104	100	102	100	73
United Provinces of Agra and Oudh .	100	158	100	147	100	185	100	175	100	193	100	202	100	166	100	213	100	131	100	138	100	62
Delhi	100	120	100	144	100	167	100	172	100	200	100	170	100	152	100	245	100	122	100	158	100	60
Punjab	100	169	100	183	100	134	100	157	100	175	100	124	100	121	100	154	100	121	100	162	100	115
North-West Frontier Province	100	168	100	116	100	92	100	206	100	215	100	99	100	107	100	101	100	129	100	144	100	130
Sind and Baluchis- tan	100	163	100	135	100	101	100	153	...	...	100	95	...	...	100	121	100	127	100	125	100	93
Bombay	100	140	100	152	100	160	100	181	100	215	...	...	100	177	100	107	100	162	100	116	100	83
Central Provinces and Berar . . .	100	161	100	141	...	...	100	204	...	...	...	...	100	155	100	200	100	138	...	...	100	86
Madras	100	150	...	...	...	...	100	152	100	148	...	...	100	175	100	151	100	138	100	119	100	91
Average { India {	100	159	100	141	100	143	100	172	100	191	100	154	100	157	100	172	100	127	100	127	100	87
	Unweigh- ted. Weighted	100	163	100	140	100	171	100	175	100	186	100	187	100	162	...	...	...	...	100	129	...

SUMMARY TABLE NO. 2.

Comparison with the previous fortnight—

WHOLESALE PRICES in India, province by province, of certain articles of food during the fortnight ending the 31st January, 1919, as compared with the previous fortnight.

Province	RICE Common (<i>Oryza Sativa</i>)		WHEAT (<i>Triticum Sativum</i>)		BARLEY (<i>Hordeum Vulgare</i>)		JAWAR (<i>Andropogon Sorghum</i>)		BAJRA (<i>Penniset- um typ- hordeum</i>)		MAIZE (<i>Zea Mays</i>)		GRAM (<i>Cicer arietinum</i>)		ARHAR DÁL (<i>Cajanus Indicus</i>)		GHI		RAW SUGAR (<i>Gur</i>)		SALT	
	Index number of prices during the fortnight ending																					
	15th Jan. 1919	31st Jan. 1919	15th Jan. 1919	31st Jan. 1919	15th Jan. 1919	31st Jan. 1919	15th Jan. 1919	31st Jan. 1919	15th Jan. 1919	31st Jan. 1919	15th Jan. 1919	31st Jan. 1919	15th Jan. 1919	31st Jan. 1919	15th Jan. 1919	31st Jan. 1919	15th Jan. 1919	31st Jan. 1919	15th Jan. 1919	31st Jan. 1919	15th Jan. 1919	31st Jan. 1919
Burma	100	97	100	100	...	...	100	100	...	...	...	...	100	101	100	108	100	100	...	...	100	100
Assam	100	103	...	...	...	...	...	...	...	...	...	...	...	...	...	...	100	96	100	100	100	98
Bengal	100	106	100	109	...	...	...	...	...	...	...	...	100	107	100	118	100	97	100	96	100	100
Bihar and Orissa .	100	93	100	100	100	100	100	100	...	...	100	113	100	109	100	102	100	102	100	98	100	100
United Provinces of Agra and Oudh .	100	104	100	101	100	104	100	106	100	94	100	106	100	108	100	107	100	104	100	98	100	97
Delhi	100	94	100	97	100	100	100	89	100	89	100	98	100	100	100	100	100	103	100	100	100	105
Punjab	100	99	100	98	100	109	100	123	100	87	100	97	100	99	100	103	100	100	100	108	100	93
North-West Frontier Province	100	95	100	100	100	84	100	96	100	100	100	104	100	102	100	100	100	100	100	97	100	107
Sind and Baluchis- tan	100	101	100	100	100	94	100	147	...	...	100	100	100	109	100	100	100	99	100	86	100	106
Bombay	100	87	100	96	100	110	100	101	100	100	...	...	100	113	100	115	100	103	100	103	100	100
Central Provinces and Berar . . .	100	93	100	111	...	...	100	109	...	...	...	...	100	109	100	106	100	106	...	...	100	100
Madras	100	100	...	...	...	...	100	100	100	102	...	...	100	107	100	117	100	97	100	100	100	100
Average { Unweigh- India { ted. { Weighted	100	98	100	101	100	100	100	107	100	95	100	103	100	106	100	106	100	101	100	98	100	100
	100	100	100	101	100	103	100	105	100	97	100	106	100	104	...	...	...	...	100	97	...	...

SUMMARY TABLE NO. 3.

WHOLESALE PRICES (per maund of 82½ lbs.) of wheat, rice (common), jawar, bajra, and gram at certain selected markets during the fortnight ending the 31st January of the years 1917, 1918 and 1919.

MARKETS	WHEAT (<i>Triticum sativum</i>)			RICE (common) (<i>Oryza sativa</i>)			JAWAR (<i>Andropogon sorghum</i>)			BAJRA (<i>Pennisetum typhoides</i>)			GRAM (<i>Cicer ariselinum</i>)		
	1919	1918	1917	1919	1918	1917	1919	1918	1917	1919	1918	1917	1919	1918	1917
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Calcutta . . .	7 4 0	5 8 0	4 12 0	6 4 0	4 8 0	5 14 0	...	...	...	...	...	...	5 0 0	3 8 0	3 6 0
Bombay . . .	8 14 3	6 14 1	5 11 5	6 8 9	5 11 5	4 14 1	10 8 0	5 8 0	3 2 0	10 9 4	5 1 3	3 9 7	6 15 9	4 2 0	3 9 7
Karachi . . .	7 2 0	5 4 6	5 0 0	7 12 0	5 8 0	5 4 0	...	...	...	...	4 10 6	3 2 9	...	...	...
Madras . . .	...	...	...	8 7 6	5 10 1	5 13 3	...	...	...	...	...	...	9 4 2	4 9 5	4 12 4
Rangoon . . .	...	...	...	3 9 6	2 14 7	3 2 5	...	...	...	...	...	...	7 8 6	3 11 11	3 14 1
Dacca . . .	...	...	...	5 12 0	3 8 0	5 8 0	...	...	...	...	...	...	...	...	...
Patna . . .	6 11 0	4 7 0	3 11 0	5 11 0	3 1 3	3 8 0	5 0 0	2 8 0	2 3 0	...	...	...	5 11 0	2 10 6	3 1 0
Banohi . . .	8 4 0	5 8 0	5 12 0	6 0 0	4 12 0	1 14 0	...	...	...	...	...	...	6 8 0	3 12 0	4 4 0
Cuttack . . .	9 6 7	5 5 4	5 1 5	5 9 0	3 6 2	3 9 6	...	...	...	...	...	...	7 9 10	4 5 7	4 1 2
Benares . . .	6 15 9	4 11 5	4 9 4	7 5 4	4 6 5	4 14 10	6 2 7	3 6 10	2 11 0	6 13 1	3 9 3	3 4 2	5 13 11	3 0 11	3 0 11
Cawnpore . . .	7 4 4	4 14 0	4 5 6	7 4 0	5 2 0	5 1 0	6 8 0	3 8 0	2 7 0	7 12 0	4 3 0	2 15 0	6 9 0	3 2 0	2 15 0
Meerut . . .	7 5 0	4 13 7	4 9 0	6 14 9	4 11 7	5 14 9	6 6 0	3 6 5	2 13 0	8 0 0	3 11 6	3 4 3	5 15 6	3 12 11	3 2 3
Agra . . .	6 14 7	5 5 4	5 0 0	7 7 1	6 2 6	6 5 2	5 5 2	3 10 2	2 10 8	7 9 4	4 8 0	2 6 9	5 11 0	3 10 2	3 7 7
Lucknow . . .	7 4 3	5 2 6	4 7 1	6 15 3	4 1 9	4 1 9	5 11 5	3 2 2	2 12 2	6 10 8	3 7 8	2 12 2	6 6 3	3 3 2	2 12 3
Ferozepur . . .	6 6 6	4 11 3	4 3 6	9 6 6	5 11 0	5 0 0	...	...	...	...	...	...	5 0 0	3 10 3	3 8 3
Lahore . . .	6 15 3	4 13 6	4 9 3	9 6 6	5 0 0	4 9 3	...	3 13 0	2 8 0	8 6 9	4 3 3	3 0 3	4 11 6	3 11 6	3 7 6
Amritsar . . .	6 8 0	4 5 0	4 3 6	8 12 0	5 5 0	5 2 6	...	...	...	...	...	...	4 14 9	3 13 0	3 8 9
Rawalpindi . . .	6 2 6	5 2 6	4 8 0	8 14 3	4 14 0	5 6 0	8 0 0	3 10 3	2 12 0	5 11 6	3 3 3	3 4 0	4 11 3	1 1 9	4 5 0
Lyalpur . . .	6 12 0	4 14 0	4 1 6	9 0 0	6 2 0	5 8 0	...	...	...	7 12 0	...	3 0 0	4 8 0	4 6 0	3 0 0
Ambala . . .	7 8 0	4 15 0	4 10 0	9 0 0	5 0 0	4 8 0	...	2 12 0	2 8 0	...	4 0 0	2 0 5	3 0 3	3 15 0	3 4 0
Delhi . . .	7 0 0	4 14 0	4 9 0	7 8 0	6 4 0	5 10 0	6 4 0	3 10 0	3 0 0	8 0 0	4 0 0	3 0 0	5 8 0	3 10 6	3 1 0
Feshawar . . .	5 4 5	5 1 3	4 1 0	9 0 0	5 5 4	5 11 5	...	...	...	...	3 5 4	3 6 10	4 5 9	4 4 9	4 8 1
Quetta . . .	6 4 6	5 13 0	5 5 0	...	...	...	4 12 0	4 6 0	3 6 0	...	...	...	...	...	...
Poona . . .	9 11 7	...	4 10 3	8 1 9	5 12 4	5 8 0	...	...	...	11 6 3	5 8 11	3 7 7	7 13 9	4 10 1	4 0 0
Ahmednagar . . .	8 15 5	6 0 7	3 4 5	...	5 7 5	5 5 6	9 2 7	...	2 0 0	...	5 3 10	2 8 1	7 6 11	4 3 3	3 8 8
Ahmedabad . . .	10 0 0	5 12 0	5 2 0	9 8 0	6 12 0	6 12 0	...	...	...	11 0 0	5 2 0	2 10 0	6 4 0	4 0 0	3 10 0
Jagpur . . .	8 13 2	4 14 5	4 0 4	11 8 7	4 9 10	4 0 7	8 6 8	4 0 2	11 8	...	...	...	7 12 1	3 14 0	3 7 6
Abbulpur . . .	6 15 4	5 9 10	4 7 1	...	4 7 1	4 7 1	6 2 6	3 10 2	2 13 8	...	...	...	5 14 10	4 0 0	3 10 2
Coanada . . .	...	...	...	6 4 11	4 12 4	4 12 0	...	...	...	...	...	...	...	...	...
Alibut . . .	...	...	...	7 8 6	5 2 11	4 15 0	...	...	...	...	...	...	...	...	...

TABLE NO. 4—WHOLESALE PRICES FOR THE SECOND HALF OF JANUARY

DISTRICTS	RICE, UNHUSKED		RICE, HUSKED		WHEAT		FLOUR (WHEAT)		BARLEY		JAWAR		BAJRA		RAGI
	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	
Burma*															
Tenasserim—															
Mergal . . . . .	...	...	45.71	32.99	...	...	...	...	...	...	...	...	...	...	...
Tavoy . . . . .	...	...	32.99	32.99	...	...	...	...	...	...	...	...	...	...	...
Moulmein and Amherst . . . . .	...	...	43.84	27.47	86.49	45.71	...	...	...	...	...	...	...	...	...
Pegu (deltaic)—															
Bangoon . . . . .	...	...	35.96	29.09	..	..	...	...	...	...	...	...	...	...	...
Mawbin . . . . .	...	...	42.11	29.81	160	95.52	...	...	...	...	...	...	...	...	...
Bassein . . . . .	...	...	42.67	31.58	...	...	...	...	...	...	...	...	...	...	...
Pegu (inland)—															
Henzada . . . . .	...	..	14.41	27.47	112.28	82.05	...	...	...	...	...	...	...	...	...
Toungoo . . . . .	...	...	34.22	25.81	...	...	...	...	...	...	...	...	...	...	...
Upper Burma—															
Mandalay . . . . .	...	..	14.14	27.47	84.21	45.07	...	...	...	...	24.15	19.69	...	...	...
Pakokku . . . . .	...	...	54.7	32.99	..	...	...	...	..	...	...	...	...	...	...
Arakan—															
Akyab . . . . .	...	...	40	30.77	..	...	...	...	...	...	...	...	...	...	...
Assam*															
Burma—															
Balaganj (Sylhet)	0	14.37	44.75	2.	...	...	...	...	...	...	...	...	...	...	...
Brahmaputra—															
Gohpāra	25	15	11.12	25	...	...	...	...	...	...	...	...	...	...	...
Gaubati	23.7	15	50	28.7	...	...	...	...	..	...	...	...	...	...	...
Bengal*															
Eastern—															
Chittagong	2.	..	50	33.75	...	..	...	...	..	...	...	..	..	...	...
Dacca	30	17.5	57.5	3.	...	...	...	...	...	...	...	...	...	...	...
Deltaic—															
Calcutta	30	22.5	62.5	45	72.5	55	...	...	...	...	...	...	...	...	...
Western—															
Burdwan	30	17.5	60	38.75	..	51.25	...	..	..	...	...	..	..	...	...
Midnapore	29.37	15	52.5	30	85	60	...	...	..	...	...	...	...	...	..
Northern—															
Pabna	32.5	16.25	56.87	30	..	35	...	...	...	...	...	...	...	...	...
Rangpur	20	15	45	40	...	50	...	...	..	...	...	...	...	...	...
Bihar and Orissa*															
Khār, north—															
Bhagalpore	36.25	20	60	33.12	65	41.87	...	...	40	27.5	...	...	...	..	...
Masarrpur	35	18.12	72.81	40	72.5	50	...	...	42.03	22.19	...	...	..	...	...
Khār, south—															
Patna	33.12	20	56.87	30.78	66.87	44.37	..	...	40	23.12	50	25	...	...	...
Patna—															
Onthack	22.6	12.19	55.62	33.85	94.11	58.83	...	...	...	..	..	...	...	...	...
United Provinces—															
AGRA—															
eastern—															
Benares	41.68	22.92	78.48	44.01	60.84	47.18	77.24	50.62	56.41	29.95	61.61	84.27	68.54	35.78	...
central—															
Cawnpore	48.75	23.75	72.5	51.25	72.71	48.75	80	57.5	57.5	30	65	35	77.5	41.87	...
Jhānsi . . . . .	...	..	75.31	51.58	73.59 to 76.25	45 to 53.33	...	...	57.19	29.69	50.79	35.16	...	...	...
eastern—															
Meerut . . . . .	..	..	69.22	48.49	73.12	48.49	76.56	55.16	53.12	29.88	63.75	84.01	80	37.19	...
Agra	66.25	..	74.43	61.56	69.11	53.33	82.76	61.56	55.31	34.84	53.23	86.85	75.83	45	..
western—															
Kashgānpur	46.25	28.12	78.75	45	71.25	49.37	81.87	53	55.81	29.69	...	...	69.37	36.12	...
JUDH—															
eastern—															
Meerut . . . . .	..	...	69.53	41.09	72.66	51.56	89.73	57.13	51.25	31.98	57.13	31.98	66.67	34.79	..
western—															
Gwalior	45.68	24.69	76.25	44.37	68.91	47.03	...	...	53.12	...	...	...	...	...	...

* The figures under "Rice, husked" represent the prices of common rice

NOTE.—These statistics are compiled from the fortnightly returns furnished by District Officers to Local Governments and Administrations, etc., relative to the wholesale prices in the principal markets (not necessarily district headquarters) in each province on the last (or nearest mart) day of each month.

(The figures state prices in rupees per ten maunds)

[illegible]

TABLE NO. 4.—WHOLESALE PRICES FOR THE SECOND HALF OF JANUARY—continued

DISTRICTS	SHSNUM (Til or linjah)		GHI		SUGAR RAW (G&F)		SALT		TOBACCO LEAF		TURNERIO		GRASS		STRAW
	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919
Burma—															
Tondasorim—															
Morgui . . .	...	...	800	640	...	...	34.41	27.47	...	...	...	...	...	...	...
Tavoy . . .	...	...	640	640	...	...	25.57	25.7	...	...	...	...	...	...	...
Moulmein and Amherst . . .	...	...	711.11	457.14	...	...	31.68	35.36	...	...	...	...	...	...	...
Pegu (deltaic)—															
Bangoon . . .	...	...	914.29	538.38	...	...	32.16	35.96	...	...	...	...	...	...	...
Maubin . . .	...	...	581.82	640	...	...	41.03	48.12	...	...	...	...	...	...	...
Bassein . . .	...	...	640	640	...	...	45.71	45.71	...	...	...	...	...	...	...
Pegu (inland)—															
Henzada . . .	...	...	800	800	...	...	42.05	50	...	...	...	...	...	...	...
Toungoo . . .	...	...	...	...	...	...	43.54	49.51	...	...	...	...	...	...	...
Upper Burma—															
Mandalay . . .	...	...	800	711.11	...	...	44.76	41.83	...	...	...	...	...	...	...
Pakokku . . .	...	...	914.29	711.11	...	...	45.71	45.89	...	...	...	...	...	...	...
Arakan—															
Akyab . . .	...	...	914.29	800	...	...	38.36	44.44	...	...	...	...	...	...	...
Assam—															
Burma—															
Balaganj (Sylhet) . . .	...	...	740	620	70	48.75	35	50	...	...	...	...	...	...	...
Brahmaputra—															
Goalpara . . .	...	...	680	480	82.5	70	38.12	32.5	...	...	...	...	...	...	...
Gauhati . . .	...	...	675	520	82.5	65	40	50	...	...	...	...	...	...	...
Bengal—															
Eastern—															
Chittagong . . .	...	...	750	700	82.5	75	31.87	41.25	...	...	...	...	...	...	...
Dacca . . .	...	...	650	...	95	90	40	47.5	...	...	...	...	...	...	...
Deltaic—															
Calcutta . . .	...	...	700	650	55	70	36.25	42.5	...	...	...	...	...	...	...
Western—															
Burdwan . . .	...	...	660	580	60	{ 57.5 to 95 }	34.37	45	...	...	...	...	...	...	...
Midnapur . . .	...	...	{ 700 to 760 }	{ 580 to 620 }	62.5	70	35.62	50	...	...	...	...	...	...	...
Northern—															
Patna . . .	...	...	650	933.12	55	80	40	50	...	...	...	...	...	...	...
Rangpur . . .	...	...	650	700	80	100	43.75	50	...	...	...	...	...	...	...
Bihar and Orissa—															
Bihar, north—															
Bhagalpur . . .	140	60	580	620	57.5	68.75	35	48.75	100	90	...	...	...	...	...
Muzaffarpur . . .	...	...	581.87	492.5	50	50	31.87	50	200	200	...	...	...	...	...
Bihar, south—															
Patna . . .	100	60	535	510	60	55	30.78	37.5	20	30	...	...	5	10	...
Orissa—															
Cuttack . . .	...	...	647.6	609.45	49.53	50.47	30.73	25	190.47	106.67	...	...	6.25	6.25	6.25
United Provinces—															
(a) AREA—															
Eastern—															
Benares . . .	138.33	68.8	651.03	545.78	63.23	55.78	38.50	45.83	...	...	...	...	...	...	...
Central—															
Cawnpore . . .	130	90	700	500	67.5	48.75	24.58	{ 23.54 and 35.62 }	140	160	145	165	...	...	...
Jhansi . . .	...	172.81	624.53	474.06	...	64.06	30	50	...	...	...	...	...	...	...
Western—															
Meerut . . .	160	...	711.09	609.53	88.75	47.08	26.12	{ 44.43 and 47.08 }	...	...	...	...	...	...	...
Agra . . .	135.57	80	656.67	558.65	83.75	72.71	26.77	50	115	120	180	180	6.67	10	20
Submontane, west—															
Shahjahanpur . . .	...	67.5	610	500	...	...	31.87	48.12	180	180	{ 140 and 200 }	{ 180 and 190 }	...	...	...
(b) OUDH—															
Southern—															
Lucknow . . .	130	80	670	500	66.67	40	29.54	48.75	...	...	...	...	...	...	...
Northern—															
Fyzabad . . .	...	...	580	470	58.12	...	30.62	45	...	...	...	...	6.25	3.44	...

The figures state prices in rupees per ten maunds)

STRAW			JAWAR STALKS		BRUSA (WHITE)		BRAN		COAL (BENGAL)		SHEEP, PER SCORE		PLOUGH BULLOCKS, PER PAIR		KEROSENE OIL, PER TIN		DISTRICTS
1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	
...	25.6	14.19	...	...	...	...	...	...	...	...	3.31	3.31	Burma—
...	11.9	11.9	...	...	...	...	...	...	...	...	3.31	3.75	<i>Tenasserim—</i>
...	2.44	3	<i>Mergui</i>
...	<i>Tavoy</i>
...	14.69	...	...	...	...	...	...	2.12	2	<i>Moulmein and Amherst</i>
...	Pegu (deltaic)—
...	2.44	2.31	<i>Rangoon</i>
...	<i>Maubin</i>
...	<i>Bassein</i>
...	Pegu (inland)—
...	<i>Henzada</i>
...	<i>Toungoo</i>
...	55.65	37.21	...	...	...	...	...	...	...	...	2.37	2.31	Upper Burma—
...	<i>Mandalay</i>
...	<i>Pakokku</i>
...	9.18	9.18	...	...	...	...	...	...	3.19	3.5	Arakan—
...	<i>Akyab</i>
...	2.66	2.69	Assam—
...	<i>Surma—</i>
...	2.75	3.62	<i>Balaganj (Sylhet)</i>
...	<i>Drahmaputra—</i>
...	8.75	5.62	...	...	...	...	...	...	2.62	2.81	<i>Goalpara</i>
...	<i>Gauhati</i>
...	Bengal—
...	2.25	2.25	<i>Eastern—</i>
...	5.25	3.5	<i>Chittagong</i>
...	<i>Dacca</i>
...	5	8.12	...	...	...	...	...	...	3.12	3.25	Deltaic—
...	<i>Calcutta</i>
...	5	5	...	...	...	...	...	...	...	3.34	Western—
...	3.27	3.25	<i>Burdwan</i>
...	3.62	4	Midnapur
...	<i>Northern—</i>
...	4.62	3.62	<i>Pabna</i>
...	<i>Rangpur</i>
...	32.5	21.25	...	...	...	...	...	...	...	...	2.77	2.91	Bihar and Orissa—
...	10	10	40	25	...	...	...	...	...	...	...	...	2.69	26.72	<i>Bihar, north—</i>
...	<i>Bhagalpur</i>
5	10	10	35	16.25	...	...	...	...	...	...	...	...	2.98	3.17	<i>Muzaffarpur</i>
6.25	6.87	7.6	...	...	...	...	...	...	...	...	2.8	3.25	Bihar, south—
...	<i>Patna</i>
...	Orissa—
...	<i>Cuttack</i>
...	United Provinces—
...	(a) AGRA—
...	47.03	21.61	13.75	{ 7.5 } { 6.5 } { 10 }	...	...	...	...	...	...	3.53	4.12	Eastern—
...	18.75	10	41.25	22.5	8.75	...	65	65	...	...	...	...	...	3.56	<i>Benares</i>
...	3.75	3.7	Central—
...	<i>Cawnpore</i>
...	20	13.33	43.87	25.78	15	17.5	...	...	...	...	...	...	...	4	Jhansi
12.5	...	10	20.99	10	48.69	25	20	...	95.81	60	88.8	100	...	4.91	4	Western—	
...	15	12.5	...	30	10	6.25	{ 90 } { and 120 }	{ 70 } { and 80 }	{ 50 } { and 150 }	{ 50 } { and 150 }	...	4.87	3.56	<i>Meerut</i>	
...	Submontane, west—
...	13.28	11.41	50	20	...	...	...	...	...	...	...	...	...	3.87	<i>Shahjahanpur</i>
...	(b) OUDH—
...	Southern—
...	<i>Lucknow</i>
...	Northern—
...	3.37	3.37	<i>Fyzabad</i>

TABLE NO. 4.—WHOLESALE PRICES FOR THE SECOND HALF OF JANUARY—continued

Districts	RICE, UNHUSKED		RICE, HUSKED		WHEAT		FLOUR (WHEAT)		BARLEY		JAWAR		BAJRA		RAGI
	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	
Rajputana—															
Eastern—															
Ajmer	26.67	26.67	...	...	90.78	66.2	...	...	66.56	42.97	80	84.79	100	48.23	...
Delhi—															
Delhi . . . . .	...	...	75	62.5	70	48.75	72.5	57.5	55	35	62.5	36.25	80	40	...
Punjab—															
Southern—															
Ferozepur	53.28	28.59	94.06	57.19	64.06	47.08	76.25	58.28	47.08	34.84	...	...	...	...	...
Central—															
Lahore	57.19	29.59	94.06	50	69.53	48.44	76.25	59.22	...	33.28	...	38.12	84.22	42.08	...
Submontane—															
Amritsar	56.25	32.5	87.5	53.12	65	46	71.25	53.12	...	40	...	...	...	...	...
Northern—															
Rawalpindi . . . . .	...	...	88.91	48.75	61.56	51.56	72.66	57.13	40	30	60	36.41	57.19	83.28	...
Western—															
Lyalpur . . . . .	...	...	90	61.25	67.5	48.75	74.37	55	47.5	32.5	...	...	77.5	...	...
Multan	47.5	30	84.69	52.5	62.5	49.06	65	55	42.81	34.69	63.75	55	70	40	...
N.-W. Frontier Province—															
Peshawar . . . . .	...	...	90	53.83	52.76	50.78	58.12	55.16	29.37	31.88	...	...	...	33.33	...
Dera Ismael Khan . . . . .	...	...	106.09	63.38	55	42.03	59.69	45.1	...	29.79	60.94	29.58	70.47	32.71	...
Sind and Baluchistan—															
Karachi . . . . .	...	...	77.5	55	71.25	52.81	...	...	53.75	...	...	...	...	46.56	...
Shikarpur . . . . .	...	...	95	51.09	85	50	...	...	71.87	...	92.5	47.81	95	...	...
Quetta . . . . .	...	...	...	...	60.62 to 65	57.5 to 58.75	125	85	48.75	48.44	47.5	41.75	...	...	...
Bombay—															
Konkan—															
Bombay	54.06	33.8	65.47	57.13	85.91	68.8	...	...	59.27	37.03	105	55	105.83	50.78	...
Deccan and Karnatak—															
Dharwar (Hubli) . . . . .	...	...	79.74	56.15	85.81	41.04	...	...	...	...	91.2	39.27	...	...	...
Sholapur . . . . .	...	...	...	52.03	93.54	58.8	...	...	...	...	71.56	50.47	...	...	...
Poona . . . . .	...	...	81.09	57.71	97.24	...	...	...	...	...	...	...	118.91	55.57	...
Khandesh and N.-E.															
Deccan—															
Ahmednagar . . . . .	...	...	...	54.63	89.63	60.36	...	...	...	...	91.61	...	...	52.4	...
Dhulia . . . . .	...	...	...	...	...	62.81	...	...	...	...	...	...	...	...	...
Gujarat—															
Surat . . . . .	...	...	...	...	...	59.84	...	...	...	...	...	67.03	...	...	...
Ahmedabad . . . . .	...	...	95	67.5	100	57.5	...	...	60	...	...	...	110	51.25	...
Central Provinces*—															
Western—															
Nagpur	69.25	36	115.37	46.12	86.25	49	114.31	60	...	...	84.19	43.12	...	...	...
Central—															
Jubbulpore . . . . .	...	...	...	44.44	69.56	56.12	88.67	66.69	...	...	61.56	36.37	...	...	...
Eastern—															
Raipur	55	30	68	35	79	37	85	42	...	...	...	...	...	...	...
Berar—															
Akola . . . . .	...	...	65	46.06	68	59.84	...	...	...	...	79	40	...	...	...
Amravati . . . . .	...	...	80	55.56	88.25	58.81	...	...	...	...	93.75	40	...	...	...
Madras—															
South, central—															
Coimbatore . . . . .	...	...	...	...	...	...	...	...	...	...	65.9	43	46.6	...	...
Salem . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	78.2
Central—															
Bellary . . . . .	...	...	...	...	...	...	...	...	...	...	65.9	39	...	...	...
Cuddapah	47.6	36.4	...	...	...	...	...	...	...	...	47.6	37.6	57.5	38.3	...
Karnal . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, central—															
Nellore . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, south—															
Madras	43.7	30.4	34.7	56.3	...	...	...	...	...	...	...	...	...	...	...
Tanjore . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Trichinopoly . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	58.8
Southern—															
Madura . . . . .	...	...	...	...	...	...	...	...	...	...	52.5	38.8	57.7	44.6	...
Mysore—															
Mysore	29	24	62	50	144	64	175.62	68.88	...	...	56	34	...	...	40
Bangalore	52	22	128	60	128	54	...	67.76	...	...	...	28	...	...	36

* The figures under "Rice, husked," represent the prices of cleaned rice

(The figures state prices in rupees per ton maunds)

Rice	MAIZE		GRAM		ABRAR DAL		OATS		COTTON SEED		LINSSEED		MUSTARD AND RAPSEED		Districts
	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	
...	62.19	40.25	65.31	39.06	...	...	...	...	...	...	106.56	106.56	...	...	Rajputana—
...	56.25	33.12	55	30.25	95	38.75	...	...	47.5	29.06	77.5	60	80	50	<i>Eastern—</i> Ajmer
...	50	36.41	50	36.41	100	72.81	...	...	50	43.28	100	66.72	...	...	Delhi— Delhi
...	57.19	44.37	48.44	37.19	94.06	53.23	57.19	36.09	47.03	40	76.09	57.19	88.91	48.44	Punjab— <i>Southern—</i> Ferozepur
...	51.56	38.12	49.22	28.12	90	...	...	...	43.75	40.63	100	60	110	52.5	<i>Central—</i> Lahore
...	50	35.57	47.03	41.09	...	...	...	...	...	...	80	50	66.72	47.37	<i>Submontane—</i> Amritsar
...	48.75	42.5	45	43.75	70	...	...	...	40	33.35	...	...	85	...	<i>Northern—</i> Rawalpindi
...	48.75	46.25	45.62	44.37	...	...	...	45.62	43.75	34.37	77.5	60	95	47.5	<i>Western—</i> Lyallpur Multan
...	29.74	30.05	43.59	42.97	46.73	40.41	...	...	...	...	...	...	74.74	46.41	N.-W. Frontier Province—
...	...	35.73	43.59	38.18	...	...	...	...	...	...	...	...	...	...	Peshawar Dera Ismail Khan
...	...	...	55	...	...	...	...	...	...	40.78	...	...	...	...	Sind and Baluchistan
...	...	...	62.5	...	...	...	...	...	...	...	...	...	...	30.62	Karachi Shikarpur
...	50	52.5	...	...	{ 70 to 80 }	{ 56.56 to 67.71 }	60	61.25	...	...	...	...	...	...	Quetta
...	...	...	69.84	41.25	144.22	64.9	20.41	39.27	44.9	36.72	91.98	57.13	...	...	Bombay— <i>Konkan—</i> Bombay
...	...	...	77.92	45.88	...	64.79	...	...	31.79	22.76	78.8	...	...	...	<i>Deccan and Karnatak</i> Dharwar (Hubli)
...	...	...	78.50	46.3	...	59.69	...	...	...	32.45	...	...	...	...	Sholapur Poona
...	...	...	74.32	42.03	...	52.45	...	...	43.33	...	...	48.96	...	...	Khandesh and N. E <i>Deccan—</i> Ahmednagar Dhulia
...	...	...	69.63	...	...	...	...	...	46.51	...	...	...	...	...
...	...	...	62.5	40	100	60	...	...	...	...	...	...	...	...	<i>Gujarat—</i> Surat Ahmedabad
...	...	...	77.56	38.75	103.06	53.62	...	...	36	33.25	105.81	63.5	...	...	Central Provinces <i>Western—</i> Nagpur
...	...	...	59.25	40	94.12	47.06	57.12	33.31	44.44	28.56	88.87	47.06	...	...	<i>Central—</i> Jubbulpore
...	...	...	55	29	75	38	...	...	...	...	78	50	...	...	<i>Eastern—</i> Raipur
...	...	...	62	41.60	79.5	40	...	...	33	34.69	...	...	...	...	Berar—
...	...	...	72.06	47.56	129.44	47	...	...	48.56	25.5	100	64.25	...	...	Akola Amraoti
...	...	...	97.7	55.8	...	...	...	...	52.8	36.8	...	...	...	...	Madras—
32.2	...	...	...	...	83.3	40.4	...	...	...	...	...	...	...	...	<i>South, central—</i> Coimbatore Salem
...	...	...	74	52.9	...	44.1	...	...	28.6	23.8	...	...	...	...	<i>Central—</i> Bellary Cuddapah Karnul
30.5	...	...	...	...	61.2	40.9	...	...	...	...	...	...	...	...	<i>East Coast, central—</i> Nellore
...	...	...	92.6	45.9	...	...	74.6	56.6	25.8	57.6	...	...	...	...	<i>East Coast, south—</i> Madras Tanjore Trichinopoly
29.6	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	52.5	35	...	...	...	...	...	...	...	...	<i>Southern—</i> Madara
30	...	...	44	33	108	62	...	70	...	...	...	...	...	...	Mysore— Mysore Bangalore
26	...	...	48	36	104	68	...	...	...	...	...	...	...	...

TABLE NO. 4.—WHOLESALE PRICES FOR THE SECOND HALF OF JANUARY—concluded.

DISTRICTS	SHSNUM (7½ or 7½½)		GHI		SUGAR, RAW (G&P)		SALT		TOBACCO LEAF		TURMERIC		GRAIN		STRAW
	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	
Rajputana—															
Eastern—															
Ajmer	181.93	72.97	711.09	549.11	93.34	76.25	...	...	...	...	...	...	25	8.59	...
Delhi—															
Delhi	180 to 150	75	750	640	95	60	20.25	44.06	80	80	160	190	40	12.5	...
Punjab—															
Southern—															
Ferozepur	152.84	66.72	752.97	609.58	97.03	61.56	47.03	44.37	177.81	160	160	160	...	...	...
Central—															
Lahore	160	84.22	800	673.75	96.87	59.22	47.81	38.12	160	133.28	200	213.28	90	10	...
Submontane—															
Amritsar	160	77.5	780	635	87.5	50	40	33.75	180	100	150	180	...	...	...
North ern—															
Rajpudi . . . . .	...	...	711.09	609.53	88.91	50	42.03	30	...	...	...	...	...	...	...
Western—															
Lyallpur	160	90	710	575	80	47.5	42.5	40	200	180	160	200	...	...	...
Multan	145	60	720	550	80	60	48.12	42.19	122.5	120	150	225	22.5	11.25	...
N.-W. Frontier Province—															
Peshawar . . . . .	...	...	601.87	568.91	81.15	54.69	25.31	23.28	101.61	94.11	...	...	...	...	...
Dera Ismail Khan . . . . .	...	...	852.66	624.37	88.28	63.88	44.06	30.16	...	...	...	...	24.37	10.62	...
Sind and Baluchistan—															
Karachi . . . . .	...	...	745	...	138.38	...	17.5	20.62	...	...	...	...	31.98	...	...
Shikarpur . . . . .	...	...	740	540	95	76.25	21.72	38.75	...	50	...	...	...	...	...
Quetta . . . . .	...	...	740 to 770	690 to 680	...	...	23.44	23.44	...	...	...	...	...	...	...
Bombay—															
Konkan—															
Bombay	142.86	85.73	971.41	671.41	115.62	91.15	25	25	...	...	125.16	142.86	18.38	12.81	...
Deccan and Karnatak—															
Dharwar (Hubli) . . . . .	...	65.31	...	...	73.02	70.99	...	...	...	...	...	...	...	...	...
Sholapur	118.54	53.49	733.33	500	85.68	70.05	27.19	32.5	...	...	...	...	...	...	...
Poona . . . . .	...	...	805.26	505.26	87.71	78.7	23.7	33.23	...	203.49	...	140.36	...	...	...
Khanderash and N.-E. Deccan—															
Ahmednagar . . . . .	...	...	683.33	500	80	80	24.95	20.9	...	...	...	...	...	...	...
Dhulia . . . . .	...	...	...	...	83.33	...	33.07	...	...	...	...	...	...	...	...
Gujarat—															
Surat . . . . .	...	...	903.12	583.8	...	...	...	27.5	...	...	...	...	...	...	...
Ahmedabad . . . . .	...	...	860	520	...	...	17.19	16.56	...	...	...	...	...	...	...
Central Provinces—															
Western—															
Nagpur	159.56	19.19	733.31	600	...	...	30	35	135.31	133.31	171.44	...	9.44	6.44	5
Central—															
Jubbulpore	114.31	76.19	630	490	...	...	28.61	36.69	160	140	160	177.75	13.31	5	8
Eastern—															
Raipur . . . . .	...	...	690	520	...	...	43	38	195	160	150	120	...	...	...
Berar—															
Akola	156	...	838	571.44	...	...	38	34.5	183	128.81	...	...	...	...	...
Amritoti . . . . .	...	...	720	520	...	...	30	29	160	184.44	...	...	6.37	...	...
Madras—															
South, central—															
Coimbatore	189.6	82.5	731.7	487.8	70.5	54.4	23	26.6	...	...	705	222.2	...	...	...
Salem . . . . .	...	...	684.9	428	...	...	...	...	171.3	171.4	116.6	120	...	...	15.4
Central—															
Bellary	110.8	62	666.7	507.9	71.4	71.4	...	...	...	...	...	...	...	...	...
Cuddapah . . . . .	...	...	657.9	493.4	...	...	...	...	...	...	107.1	123.6	...	...	...
Karnul . . . . .	...	...	...	...	...	...	...	...	296.5	100	118.6	125.3	...	...	...
East Coast, central—															
Nellore . . . . .	...	...	600	483.3	...	...	...	...	...	...	...	...	...	...	10.1
East Coast, south—															
Madras	153.1	...	691.3	...	59.3	59.3	18.9	17.7	329.2	141.6	94.6	160.5	...	...	...
Tanjore . . . . .	...	...	600	466.7	...	...	28.4	23.4	...	...	...	...	...	...	...
Trichinopoly . . . . .	...	...	810.7	608.1	...	...	23.8	30.6	123.4	123.4	...	...	...	...	...
Southern—															
Madura	138.4	66.7	945.9	675.7	...	...	...	...	229.4	141.2	...	...	...	...	15
Mysore—															
Mysore	104	60	720	582.86	102.97	94.27	...	...	274.27*	205.78*	154.32	205.68	4.48	4.43	4.43
Bangalore	120	72	857.13	617.13	80	77.13	...	...	240*	240*	137.13	137.13	8.8	8.8	14.69

* Includes octroi duty amounting to Rs. 108 per 10 maunds.

(The figures state prices in rupees per ten maunds)

STRAW			JAWAR STALKS		BRUSA (WHITE)		BRAN		COAL (BENGAL)		SHEEP, PER SCORE		PLOUGH BULLOCKS, PER PAIR		KEROSENE OIL, PER TIN		DISTRICTS
1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	
...	110	...	...	80 to 90	4.5 and 6	3.5 and 4.5	Rajputana - Eastern - Ajmer.
...	...	12.5	25	13.28	40	17.5	11.25	12.5	100	90	250	250	3.86	2.84	...	...	Delhi - Delhi
...	...	8.91	20	8.91	44.43	22.19	...	...	113	143	225	225	...	4.25	...	...	Punjab - Southern - Ferozepur
...	25	13.28	50	28.59	13.12	12.5	166	160	170	170	3.78	5.75	...	...	Central - Lahore
...	...	10	19.37	13.12	88.75	20	11.25	11.25	140	140	...	...	4.5	4.62	...	...	Submontane - Amritsar
...	30.7	20	...	...	15	...	120	100	140	120	4.5	4.25	...	...	Northern - Rawalpindi
...	15	10	48.12	...	13.12	15	120	120	270	210	7	4.75	...	...	Western - Lyallpur
...	25	11.41	43.75	25.62	...	...	125	105	...	...	5.12	5.87	...	...	Multan
...	10.78	8.8	32.97	30.05	114.53	13.38	60 to 100	60 to 100	60 to 200	60 to 200	5	5	...	...	N.W. Frontier Province - Peshawar
...	10.37	10	42.5	26.04	...	...	...	...	...	...	...	3.94	...	...	Dera Ismael Khan
...	46.41	...	...	...	...	...	...	...	...	(a) 2.41	3.28	...	Sind and Baluchistan - Karachi
...	20	13.75	...	...	...	...	...	...	...	...	...	2.62	...	...	Shikarpur
...	15	15.62	42.5	30	15.43	12.86	120 to 220	120 to 220	...	...	4.87	3.72	...	...	Quetta
...	45.1	23.23	...	...	...	...	...	...	3.31	3.31	...	...	Bombay - Konkan - Bombay
...	2.87	4.25	...	Deccan and Karnatak - Dharwar (Hubli)
...	25.73	...	...	...	...	...	...	...	2.64	3.75	...	Sholapur
...	3.37	(a) 2.5	...	Poona
...	1.75	2.64	...	Khandesh and N.E. Deccan - Ahmednagar
...	Dhulia
...	Gujarat - Surat
...	50	25	...	...	...	...	...	...	...	...	5.5	...	Ahmedabad
...	Central Province - Western - Nagpur
7.5	23.81	16	...	...	...	...	10	10	80 to 90	75	130 to 185	125	3.06	4.12	...	...	Central - Jabalpur
15.5	40	28.56	...	...	60	60	70	70	2.5	2.5	...	...	Eastern - Raipur
...	3.94	3.5	...	...	Berar - Akola
...	11	6.87	...	...	...	...	...	6.69	95	95	64	64	3.06	3	...	...	Amravati
...	12.31	...	...	...	...	...	17.87	8.94	70	70	50	70	2.91	3.62	...	...	Madras - South, Central - Coimbatore
7.7	10.4	4	...	...	102.9*	90.5*	...	...	100†	100†	60	60	...	...	...	...	Salem
...	120†	100†	150	150	3.75	3.73	...	...	Central - Bellary
...	12.5	10.3	...	...	...	...	...	...	...	...	...	...	4.91	8.5	...	...	Cuddapah
...	6.06	4.13	...	...	Karnul
5.7	2.75	2.53	...	...	East Coast, Central - Nellore
...	52.9	32.4	9.2	14.7	240†	202.5†	...	...	2.64	...	...	...	East Coast, South - Madras
...	11.4	10.7	...	...	150†	150†	...	...	5.25	2.69	...	...	Tanjore
...	41.1	38.2	...	...	...	...	...	...	2.91	4.5	...	...	Trichinopoly
15	20.4	20.4	...	...	...	...	...	60	3.75	3.5	...	...	Southern - Madras
4.43	7.81	7.81	...	...	...	40	...	15.42	50 to 100	50 to 100	50 to 100	50 to 100	4.75	4	...	...	Mysore - Mysore
8.8	4.27	4.27	...	...	52.5	33.8	...	...	160	160	160 to 200	160 to 150	6	3.25	...	...	Bangalore

* Superior quality.

† Sheep or goats.

(a) Without tin.

TABLE NO. 5.—RETAIL PRICES FOR THE SECOND HALF OF JANUARY, 1919

DISTRICTS	WHEAT (<i>Triticum Sativum</i>)		BARLEY (<i>Hordeum vulgare</i>)		RICE (<i>Oryza Sativa</i>)				JAWAR OR CHOLU (<i>Andropogon sorghum</i>)		BAJRA OR GUMBU (<i>Pennisetum typhoidesum</i>)	
	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Best sort		Common		Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month
					Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month				
Burma—												
Tenasserim—												
Mergui	...	...	...	...	7 4	7 4	8 1	8 1	...	...	...	...
Tavoy	...	...	...	...	10 2	10 2	11 2	11 2	...	...	...	...
Monimiein and Amherst	3 8	3 8	...	...	8 1	8 1	8 9	8 9	...	...	...	...
Pegu (deltaic)—												
Pegu	...	...	...	...	8 1	7 4	9 1	8 9	...	...	...	...
Kangoon	...	...	...	...	9 1	8 1	9 5	8 9	...	...	...	...
Maubin	2 5	2 5	...	...	8 2	7 5	9 2	8 9	...	...	...	...
Bassein	...	...	...	...	9 1	9 1	9 1	9 1	...	...	...	...
Pegu (inland)—												
Tharawadi	...	...	...	...	8 10	6 14	10 9	9 13	...	...	...	...
Henzada	3 8	3 8	...	...	8 15	7 10	10 6	8 9	...	...	...	...
Prome	...	...	...	...	8 5	8 5	10 6	8 9	...	...	...	...
Toungoo	...	...	...	...	9 12	9 2	11 3	10 7	...	...	...	...
Thayetmyo	...	...	...	...	6 15	6 15	8 2	8 2	...	...	...	...
Upper Burma—												
Mandalay	4 9	4 9	...	...	6 15	7 10	8 9	9 1	16 5	16 5	...	...
Bhamo	...	...	...	...	10 6	12 12	11 3	12 11	...	...	...	...
PakOkku	...	...	...	...	6 10	6 10	6 15	6 15	...	...	...	...
Moktila	...	...	...	...	8 9	9 2	10 7	12 2	...	...	...	...
Arakan—												
Sandoway	2 —	2 —	...	...	12 12	12 12	15 4	15 4	...	...	...	...
Kyaukpyn	2 4	2 4	...	...	11 —	11 —	12 —	12 —	...	...	...	...
Akyab	...	...	...	...	8 —	8 —	9 —	9 —	...	...	...	...
Assam—												
Burma—												
Sylhet	...	...	...	...	7 8	8 —	8 —	10 —	...	...	...	...
Cachar	3 12	3 5	...	...	6 —	6 12	9 9	8 8	...	...	...	...
Hill Tracts—												
Khási and Jaintia Hills	4 11	4 11	...	...	4 —	4 —	6 —	6 —	...	...	...	...
Garo Hills	...	...	...	...	3 —	3 —	8 —	7 13	...	...	...	...
Manipur	5 —	5 —	...	...	23 —	23 —	24 —	25 —	...	...	...	...
Naga Hills	...	...	...	...	8 8	8 8	8 12	8 12	...	...	...	...
Lushai Hills	...	...	...	...	4 —	4 8	6 —	5 8	...	...	...	...
Brahmaputra—												
Goalpara	7 —	6 —	...	...	4 —	4 —	7 —	8 —	...	...	...	...
Kamrup (Gaubati)	3 8	4 4	...	...	5 6	5 12	8 —	7 —	...	...	...	...
Darrang	...	...	...	...	5 8	5 8	10 —	10 —	...	...	...	...
Nowgong	...	...	...	...	3 —	3 10	8 —	8 8	...	...	...	...
Sibsagar	...	...	...	...	4 —	4 —	8 —	8 —	...	...	...	...
Lakhimpur	4 8	4 8	...	...	4 —	4 —	7 8	8 —	...	...	...	...
Bengal—												
Eastern—												
Chittagong	...	...	...	...	...	...	8 —	8 —	...	...	...	...
Noakhali	...	...	...	...	...	...	7 12	8 —	...	...	...	...
Backerganj	...	...	...	...	...	...	7 8	7 8	...	...	...	...
Maimensingh	...	...	...	...	...	...	8 8	7 8	...	...	...	...
Tippura	...	...	...	...	...	...	7 10	7 13	...	...	...	...
Dacca	...	...	...	...	...	...	...	...	...	...	...	...
Deltaic—												
Khulna	...	...	...	...	...	...	7 8	9 —	...	...	...	...
24-Parganas	...	...	...	...	...	...	6 8	6 8	...	...	...	...
Howrah	...	...	...	...	...	...	6 4	6 6	...	...	...	...
Calcutta	...	...	...	...	...	...	6 —	6 —	...	...	...	...
Hooghly	...	...	...	...	...	...	6 8	6 8	...	...	...	...
Nadia (Krishnagarh)	...	...	...	...	...	...	7 —	6 8	...	...	...	...
Jessore	...	...	...	...	...	...	8 —	8 4	...	...	...	...
Faridpur	...	...	...	...	...	...	6 4	7 8	...	...	...	...

NOTE.—These statistics are compiled from returns furnished fortnightly by District Officers to Local Governments and Administrations, etc. They relate to the retail prices in the district headquarters on the last (or nearest mart) day of each fortnight.

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

MARUA OR RASI (<i>Eleusine coracana</i>)		KANGNI OR KAKUN, ITALIAN MILLET (<i>Setaria italica</i>)		GRAM, CHENNA, CHOLA, KADALAY OR SUNAGA (<i>Cicer aristinum</i>)		MAIZE (<i>Zea Mays</i>)		ASHAB DÁL (<i>Cajanus Indicus</i>)		SALT		DISTRICTS
Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	
...	5 13	6 6	...	...	...	...	9 5	9 5	Burma—
...	5 10	5 10	...	...	5 10	5 10	12 —	14 —	Tenasserim—
...	9 5	9 5	Mergui
...	Tavoy
...	Moulmein and
...	Amherst
...	4 1	5 1	...	...	3 8	3 8	11 3	9 5	Pegu (deltaic)—
...	5 2	5 7	...	...	3 7	3 7	7 15	8 —	Pegu
...	4 —	4 11	...	...	3 8	3 8	9 5	9 5	Rangoon
...	8 —	8 —	...	...	...	...	7 —	7 —	Maubin
...	Bassein
...	5 9	5 9	...	...	5 14	5 14	9 5	9 5	Pegu (inland)—
...	5 9	5 9	...	...	2 15	3 8	8 —	8 —	Tharawadi
...	6 —	6 —	...	...	5 9	5 9	8 —	8 —	Henzada
...	4 1	5 2	...	...	...	...	8 —	8 —	Prome
...	7 2	7 2	...	...	5 7	5 7	7 —	7 —	Toungoo
...	Thayetmyo
...	6 1	6 1	...	...	5 2	5 2	7 —	7 —	Upper Burma—
...	4 —	4 —	7 —	7 —	Mandalay
...	4 —	4 —	7 —	7 —	Bhamo
...	12 13	12 13	25 10	25 10	12 7	12 7	9 5	9 5	Pakokku
...	Meiktila
...	2 10	2 10	11 6	11 6	Arakan—
...	3 4	3 4	11 —	12 —	Sandoway
...	3 —	3 —	...	...	...	...	10 —	10 —	Kyaukpada
...	Akyab
...	5 8	6 —	...	...	5 8	5 —	10 —	10 —	Assam—
...	5 4	4 —	...	...	4 —	3 —	8 —	8 —	Surma—
...	Sylhet
...	4 14	4 14	10 10	10 10	3 14	3 14	6 15	6 15	Hill Tracts—
...	5 —	5 —	...	...	4 —	4 8	6 8	6 8	Kháisi and Jaintia
...	3 8	3 —	20 —	20 —	3 8	3 4	7 —	6 —	Hills
...	4 —	4 —	...	...	4 —	4 —	5 4	5 4	Gáro Hills
...	5 —	5 —	...	...	4 —	4 —	5 12	5 12	Manipur
...	6 —	6 —	10 —	10 —	4 —	4 8	10 —	10 —	Naga Hills
...	5 12	5 10	...	...	4 —	4 —	9 —	8 8	Lushai Hills
...	5 8	6 —	...	...	4 —	4 8	8 —	8 —	Brahmaputra—
...	5 —	5 —	...	...	3 8	3 8	8 —	8 —	Goalpara
...	5 4	5 4	...	...	4 8	4 —	8 —	6 —	Kámráp (Gauhati)
...	5 8	5 8	...	...	4 8	4 8	8 —	8 —	Darrang
...	Nowgong
...	Sibsagar
...	Lakhimpur
...	Bengal—
...	3 8	...	12 —	10 —	Eastern—
...	5 —	5 —	9 —	9 —	Chittagong
...	4 —	4 —	9 4	8 —	Noakhali
...	6 —	5 4	8 —	8 —	Backerganj
...	5 —	4 —	8 —	8 —	Maimensingh
...	4 —	4 12	10 —	...	Tippera
...	Dacca
...	4 —	4 —	9 —	9 —	Delhaic—
...	4 —	4 9	10 10	10 10	Khulna
...	4 —	5 —	11 8	11 6	24-Parganas
...	5 —	5 —	10 —	10 —	Howrah
...	4 —	4 8	11 —	11 —	Calcutta
...	4 —	3 15	10 10	10 —	Hooghly
...	4 —	4 8	11 —	10 10	Nadia (Krishnagar)
...	Jessore
...	3 4	4 —	9 8	8 8	Faridpur

TABLE NO. 5.—RETAIL PRICES FOR THE SECOND HALF OF JANUARY 1919—continued

DISTRICTS	WHEAT (<i>Triticum sativum</i>)		BARLEY (<i>Hordeum vulgare</i>)		RICE (<i>Oryza sativa</i>)				JAWAR OR CHOLU (<i>Andropogon sorghum</i>)		BAJRA OR CUMBU (<i>Pennisetum typhoides</i>)	
					Best sort		Common					
	Half-month of report	Pre-vious half-month	Half-month of report	Pre-vious half-month	Half-month of report	Pre-vious half-month	Half-month of report	Pre-vious half-month	Half-month of report	Pre-vious half-month	Half-month of report	Pre-vious half-month
Bengal—continued												
Western—												
Bankura . . . . .	...	...	...	...	...	...	6 8	7 —	...	...	...	...
Burdwan . . . . .	...	...	...	...	...	...	6 9	6 12	...	...	...	...
Birbhum . . . . .	...	...	...	...	...	...	6 —	7 —	...	...	...	...
Midnapur . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
Murshidabad . . . . .	...	...	...	...	...	...	7 4	7 —	...	...	...	...
Northern—												
Pabna . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
Rajshahi . . . . .	...	...	...	...	...	...	6 12	6 12	...	...	...	...
Malda . . . . .	...	...	...	...	...	...	7 —	7 —	...	...	...	...
Bogra . . . . .	...	...	...	...	...	...	4 12	4 12	...	...	...	...
Jalpaiguri . . . . .	...	...	...	...	...	...	7 —	8 4	...	...	...	...
Dinajpur . . . . .	...	...	...	...	...	...	7 —	7 8	...	...	...	...
Rangpur . . . . .	...	...	...	...	...	...	8 8	8 8	...	...	...	...
Hills—												
Darjeeling . . . . .	...	...	...	...	...	...	5 4	5 4	...	...	...	...
Bihar and Orissa—												
Bihar, north—												
Purnea . . . . .	...	...	...	...	...	...	6 4	7 —	...	...	...	...
Bhagalpur	6 2	6 2	10 —	10 4	...	...	6 10	5 12	...	...	...	...
Darbhanga	6 9	6 9	7 11	12 1	...	...	6 9	6 9	...	...	...	...
Muzaffarpur	5 —	5 —	9 —	9 —	...	...	5 —	5 —	...	...	...	...
Saran	5 8	5 8	8 —	...	...	...	5 —	5 —	...	...	...	...
Champaran	6 8	6 12	10 —	11 8	...	...	6 8	7 4	...	...	...	...
Bihar, south—												
Santhal Parganas	5 —	4 12	6 8	6 8	...	...	6 —	6 8	...	...	...	...
Monghyr	6 5	5 8	...	...	...	...	6 —	5 8 } to }	...	...	...	...
Gaya	5 8	5 8	8 —	8 —	...	...	6 —	5 3	7 —	7 —	...	...
Patna	6 —	6 —	10 —	10 —	...	...	7 —	6 8	8 —	8 —	...	...
Shahabad	5 8	5 —	8 —	8 8	...	...	...	...	...	...	...	...
Chota Nagpur—												
Singbhum	5 8	5 4	...	...	...	...	6 8	6 8	...	...	...	...
Manbhum	5 —	5 —	6 —	7 —	...	...	6 —	6 8	...	...	...	...
Ranchi	5 —	5 —	8 —	8 —	...	...	6 —	6 —	...	7 8	4 —	4 8
Palamanu	6 8	6 3	9 —	10 2	...	...	6 3	7 5	...	...	...	...
Hasaribagh	5 —	5 —	...	...	...	...	6 —	3 —	...	...	...	...
Orissa—												
Puri	3 10	3 15	...	...	...	...	8 8	8 8	...	...	...	...
Cuttack	4 4	4 4	...	...	...	...	7 3	7 3	...	...	...	...
Balasore . . . . .	...	...	...	...	...	...	7 10	8 4	...	...	...	...
Sambalpur	4 8	4 4	...	...	...	...	8 12	8 —	...	...	...	...
United Provinces—												
(a) AGRA—												
Eastern—												
Mirzapur	5 —	5 —	6 —	6 —	3 8	8 8	5 —	5 —	6 8	6 —	6 —	5 —
Benares	5 7	5 11	6 12	7 1	3 14	4 1	4 14	5 2	6 4	6 12	5 9	5 11
Ghazipur	5 4	5 2	6 11	7 3	3 12	3 12	6 1	5 10	6 9	6 9	5 5	5 12
Jaunpur	6 8	6 8	7 11	7 6	3 8	3 2	6 5	6 5	...	...	...	...
Allahabad	5 2	5 6	6 10	6 10	3 12	3 10	6 —	4 10	6 10	6 12	5 12	5 10
Central—												
Banda	5 6	5 12	...	6 14	3 8	3 8	4 14	5 4	...	6 14	...	...
Fatehpur	5 4	5 4	6 —	6 4	3 —	3 —	5 —	5 —	6 —	6 4	5 8	...
Hamirpur	5 10	5 14	5 10	5 14	3 12	3 12	5 —	5 8	...	6 2	5 4	5 10
Jalaun	5 4	5 12	6 12	7 —	3 —	3 —	5 —	5 —	6 4	6 4	5 —	5 —
Cawnpore	5 4	5 4	6 12	7 —	...	...	5 1	5 8	6 2	6 12	5 2	5 2
Jhansi	5 1	5 4	...	...	3 8	3 8	5 —	5 —	6 6	...	...	...
Etawah	5 7	5 10	6 5	6 10	3 4	3 12	5 8	5 —	5 12	6 5	5 3	5 7
Farrukhabad . . . . .	...	5 11	...	7 5	...	8 5	...	5 6	...	6 3	...	5 8
Mainpuri	5 12	6 —	6 12	6 12	3 —	3 —	4 12	4 12	6 12	7 —	5 8	5 12
Etah	6 —	5 12	7 —	7 —	2 8	2 8	5 8	5 8	6 8	6 8	5 4	5 4
Western—												
Meerut	5 4	5 8	7 —	7 4	3 —	3 —	5 8	5 8	6 —	6 —	4 12	4 12
Agra	5 10	5 11	7 2	7 5	3 13	3 13	...	...	7 8	6 12	5 1	5 3
Muttra	5 8	5 8	7 6	7 10	2 12	3 —	...	...	5 8	6 —	5 —	5 —
Aligarh	5 12	6 —	7 4	7 8	3 —	3 —	4 8	4 8	6 4	6 8	5 8	5 4
Bulandshahr	5 8	5 8	6 12	7 —	3 —	3 —	4 8	5 —	6 12	6 12	4 12	4 12
Submontane, east—												
Ballia	5 —	5 10	7 8	7 8	3 12	3 2	5 10	5 10	...	6 14	...	...
Amangarh	5 12	5 8	7 8	7 4	4 8	4 —	5 12	5 8	...	...	...	...
Gorakhpur	6 —	6 —	7 8	7 12	5 4	5 3	5 14	6 —	...	...	6 14	...
Basti	5 8	6 —	8 —	8 8	4 —	4 4	5 12	5 —	...	...	...	...

* Figures have not so far been reported.

RAGI OR MAHUA (Eleusine coracana)		KANGNI OR KAKUM, ITALIAN MILLET (Setaria italica)		GRAM, CHENNA, OHOLA, KADALAY, OR SUNAGA (Oicer aristinum)		MAIZE (Zea Mays)		ARHAR DAL (Cajanus Indicus)		SALT		DISTRICTS
Half-month of report	Pre- vious half- month	Half-month of report	Pre- vious half- month	Half-month of report	Pre- vious half- month	Half-month of report	Pre- vious half- month	Half-month of report	Pre- vious half- month	Half-month of report	Pre- vious half- month	
...	4 —	4 —	11 —	11 —	Bengal—continued
...	3 4	4 8	10 12	10 12	Western—
...	4 8	5 —	8 —	10 —	Bankura
...	Burdwan
...	Birbhum
...	4 —	4 —	9 —	9 —	Midnapur
...	4 12	5 —	10 —	10 —	Murshidabad
...	4 —	...	9 —	8 —	Northern—
...	4 —	4 14	8 —	8 —	Pabna
...	4 —	5 —	10 —	10 —	Rajshahi
...	4 8	4 8	10 14	10 14	Malda
...	4 12	5 4	8 —	8 —	Bogra
...	4 3	4 3	9 —	9 —	Jalpaiguri
...	3 8	4 12	8 —	8 —	Dinajpur
...	Rangpur
...	3 —	4 —	8 —	8 —	Hills—
...	Darjeeling
...	Bihar and Orissa—
...	7 —	7 —	...	...	4 —	4 —	10 8	10 8	Bihar, north—
...	6 —	8 12	8 —	9 8	5 —	5 10	10 6	10 6	Purnea
...	Bhagalpur
9 14	11 —	...	...	8 4	8 12	8 13	8 12	5 12	6 9	12 —	12 —	Darbhanga
...	6 8	6 8	7 —	7 12	5 —	5 8	12 —	12 —	Muzaffarpur
8 —	9 —	8 —	8 —	6 12	7 —	7 —	7 8	5 8	6 —	10 —	10 —	Saran
11 8	13 4	...	...	7 8	8 —	8 —	9 —	5 6	5 8	12 —	11 —	Champaran
...	7 —	7 —	7 4	7 4	5 4	5 4	11 —	10 10	Bihar, south—
...	7 5 1/2	7 10	7 5 1/2	8 —	6 5	6 13	11 —	11 —	Santhal Parganas
9 —	9 —	10 —	10 —	6 8	7 —	8 8	8 —	4 8	5 —	13 5	13 5	Monghyr
...	...	12 —	13 —	7 —	8 —	8 —	9 —	5 —	5 —	13 —	13 —	Gaya
...	7 —	7 8	8 —	7 8	4 8	5 —	13 —	13 —	Patna
...	Shahabad
...	5 12	6 —	...	9 —	4 —	4 8	10 —	9 8	Chota Nagpur—
...	6 —	6 8	...	9 —	4 —	4 —	9 —	9 —	Singbhum
10 —	10 —	...	...	6 4	6 —	6 8	8 6	5 —	5 —	9 —	9 —	Manbhum
...	7 5	8 3	7 15	8 7	6 3	6 3	12 15	12 15	Ranchi
8 —	9 —	...	...	6 10	7 —	7 —	7 —	4 12	4 12	13 —	13 —	Palamau
...	Hazaribagh
...	5 15	5 15	...	...	4 4	4 4	16 —	13 12	Orissa—
...	Puri
...	5 4	6 9	...	...	4 4	4 4	13 —	13 —	Cuttack

TABLE NO. 5.—RETAIL PRICES FOR THE SECOND HALF OF JANUARY 1919—continued

DISTRICTS	WHEAT (Triticum Sativum)		BARLEY (Hordeum vulgare)		RICE (Oryza Sativa.)				JAWAR OR CHOLU (Andropogon sorghum)		BAJRA OR CHHBU (Pennisetum typhoides)	
	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Best sort		Common		Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month
					Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month				
United Provinces— continued												
(a) AGRA—continued												
Submontane, west—												
Shahjahanpur	5 6	5 4	7 —	7 —	2 8	2 8	5 —	5 —	6 8	6 10	5 8	5 8
Budaun	5 3	5 5	6 10	6 13	2 8	2 8	4 10	4 12	6 8	6 10	5 8	5 8
Pilibhit	5 6	5 8	—	—	3 8	3 8	5 3	5 3	—	—	—	—
Baroli	5 6	5 3	7 7	7 8	3 12	3 12	5 2	4 15	6 14	7 1	5 10	5 7
Moradabad	4 14	5 2	7 2	7 2	3 2	3 2	6 2	6 2	—	—	5 2	4 14
Bijnor	5 4	5 2	7 —	7 4	2 8	2 12	4 8	4 8	—	—	5 —	5 —
Muzaffarnagar	5 8	5 10	8 12	8 12	4 6	4 6	5 8	5 8	5 8	5 8	5 —	5 —
Saharanpur	5 1	5 1	7 12	7 12	2 11	2 11	3 12	3 12	—	—	5 1	5 1
Dehra Dun	5 —	5 2	7 —	7 7	2 8	2 8	4 8	5 —	4 10	4 12	5 —	5 —
Hills—												
Naini Tal	4 8	4 8	6 —	6 —	2 12	2 12	4 —	4 —	8 —	8 —	6 —	6 —
Almora	4 2	4 2	5 12	5 12	2 8	2 8	4 —	4 4	—	—	—	—
Garhwali	4 —	3 12	6 —	6 —	—	—	3 8	3 8	—	—	—	—
(b) OUDH—												
Southern—												
Partabgarh	5 12	5 4	7 —	6 8	3 8	3 8	5 8	4 8	6 8	6 8	6 —	6 —
Sultanpur	6 —	5 12	7 —	7 —	—	—	5 4	5 —	7 —	6 8	6 —	6 —
Rae Bareilly	5 14	5 12	6 8	7 —	3 —	2 8	4 6	4 12	7 —	7 —	6 —	6 —
Unao	5 5	5 3	6 10	6 12	3 —	3 6	3 4	5 2	6 —	6 —	—	—
Lucknow	5 6	5 6	7 8	7 8	3 —	3 —	5 —	5 —	6 12	6 12	5 12	5 4
Hardoi	5 12	5 12	7 4	7 —	3 —	3 —	5 8	6 —	—	—	5 12	6 —
Northern—												
Fyzabad	6 —	6 —	7 4	7 4	—	—	5 —	5 —	6 12	6 12	5 12	5 6
Barabanki	5 12	6 8	7 —	7 11	3 13	3 18	5 4	5 7	7 1	7 2	—	5 12
Gonda	5 10	5 10	6 6	7 6	3 12	3 8	4 14	5 —	7 2	7 4	6 —	6 —
Bahraich	6 —	5 12	8 —	8 8	4 —	4 4	5 —	6 4	8 —	7 4	6 —	5 12
Sitapur	5 12	5 12	7 4	7 —	2 —	2 4	5 —	5 —	6 12	7 —	5 8	5 8
Kheri	5 8	5 12	7 4	10 —	2 8	2 8	5 4	5 8	6 12	7 —	6 —	5 12
Rajputana—												
Eastern—												
Mewar (Udaipur)	5 6	5 8	7 12	7 11	2 14	3 2	3 9	4 2	8 11	7 13	4 11	4 13
Ajmer	—	5 —	6 —	—	4 8	4 —	5 8	5 8	5 —	5 —	4 —	4 —
Kishanganj	5 —	5 —	8 —	8 —	5 —	2 4	4 4	4 4	6 12	6 8	3 8	4 —
Tonk	4 5	4 14	7 —	7 5	2 1	4 3	4 3	5 4	6 11	7 5	4 8	5 —
Jaipur	5 6	5 3	7 5	7 1	4 3	4 3	4 7	4 7	5 2	5 —	5 6	5 2
Karauli	5 5	5 5	6 9	6 9	3 12	3 12	4 1	4 1	—	—	5 10	5 10
Dholpur	5 9	5 9	6 12	7 —	3 12	3 12	4 —	4 —	5 1	4 8	5 10	5 12
Bharatpur	7 —	7 —	10 4	10 4	3 11	3 11	3 14	3 14	4 —	4 —	4 —	4 —
Alwar	7 —	7 —	9 —	9 —	4 —	4 —	4 2	4 2	5 12	5 11	6 1	5 14
Nasirabad	5 —	5 4	—	—	4 12	4 12	5 —	5 —	6 —	6 —	4 —	4 —
Western—												
Bikaner	5 —	5 —	7 8	7 14	2 12	2 12	3 12	3 12	—	—	4 —	3 2
Jaisalmer	4 —	4 —	—	—	2 —	2 8	3 —	2 12	4 —	3 12	3 8	3 12
Jodhpur	{ 4 3 and 4 8 }	4 4	6 3	6 8	3 7	3 7	3 12	3 12	—	—	{ 4 3 and 4 14 }	4 12
Central India—												
Indore	6 8	6 4	6 8	—	4 12	5 —	5 —	—	8 4	9 12	6 12	6 12
Neemuch	6 —	6 —	—	—	4 —	4 —	4 12	5 —	7 12	8 —	6 —	6 —
Gwalior*	—	{ 5 8 to 6 4 }	—	7 —	—	3 8	—	5 —	—	7 8	—	6 8
Delhi— Delhi	5 8	5 8	7 —	7 —	2 8	2 8	3 —	3 —	6 —	5 8	4 12	4 4
Punjab—												
Southern—												
Hissar	5 —	5 8	8 —	8 —	—	—	5 —	5 —	—	—	4 —	4 —
Ferozepur	6 —	6 —	8 4	8 4	—	—	4 —	4 —	—	—	—	—
Central—												
Lahore	5 8	5 8	—	—	—	—	4 —	4 —	—	—	4 12	4 12
Gujranwala	6 —	6 —	—	—	—	—	4 4	4 8	—	—	—	—
Gujrat	5 12	5 12	6 —	6 —	—	—	4 —	4 —	—	—	—	—
Jhelam	5 12	5 12	7 —	7 —	—	—	4 4	4 4	5 4	5 —	5 8	5 —

* Figures have not so far been reported.

TABLE NO. 5.—RETAIL PRICES FOR THE SECOND HALF OF JANUARY 1919—continued

DISTRICTS	WHEAT (<i>Triticum Sativum</i>)		BARLEY (<i>Hordeum vulgare</i>)		RICE (<i>Oryza Sativa</i>)				JAWAR OR OHOLUM (<i>Andropogon sorghum</i>)		BAJRA OR CUMBU (<i>Pennisetum typhoides</i>)	
	Half-month of report	Pre-vious half-month	Half-month of report	Pre-vious half-month	Best sort	Common	Half-month of report	Pre-vious half-month	Half-month of report	Pre-vious half-month	Half-month of report	Pre-vious half-month
Punjab—continued												
<i>South-eastern—</i>												
Gurgaon	6 —	6 —	7 4	7 4	...	...	4 —	4 —	5 —	5 —	4 8	4 6
Rohtak	5 10	5 12	8 —	8 —	...	...	5 —	5 —	6 —	6 —	4 8	4 8
Karnal	5 12	5 12	8 —	8 8	...	...	4 —	4 4	5 8	6 —	...	4 8
<i>Submontane—</i>												
Ambala	5 4	5 6	7 12	7 12	...	...	4 4	4 4	...	...	4 12	4 12
Ludhiana	5 8	5 12	7 8	7 8	...	...	4 —	4 —	...	...	...	...
Jullundur	5 12	5 8	8 —	7 —	...	...	4 4	4 4	4 —	4 —	4 —	4 —
Hoshiarpur	5 10	5 10	8 —	8 —	...	...	4 8	4 8	...	...	...	...
Gurdaspur	5 8	5 10	6 8	6 8	...	...	4 2	5 —	6 —	6 —	...	...
Amritsar	5 14	5 12	8 —	8 —	...	...	4 6	4 4	4 4	4 12	4 4	4 8
Sialkot	6 —	5 12	8 —	6 12	...	...	4 4	4 4	...	...	6 —	...
<i>Hills—</i>												
Simla	4 12	4 12	6 —	5 12	...	...	4 4	4 8	3 12	3 12	3 12	3 12
Kangra	5 8	5 8	8 —	8 —	...	...	5 8	5 8	...	...	...	...
<i>Northern—</i>												
Rawalpindi	6 4	5 12	9 12	9 12	...	...	4 4	4 4	4 12	7 4	6 12	4 8
Attock	6 —	6 —	10 —	10 —	...	...	4 —	3 12	...	...	...	...
<i>Western—</i>												
Shahpur	6 —	6 —	8 —	8 12	...	...	4 12	4 8	...	...	6 6	5 8
Jhang	6 2	6 4	10 —	10 —	...	...	3 12	3 12	...	...	...	...
Lyallpur	5 8	6 —	9 —	9 8	...	...	1 —	1 4	...	...	...	...
Multan	6 2	6 2	9 —	9 —	...	...	...	...	...	...	...	...
Montgomery	6 8	6 3	9 4	9 4	...	...	...	...	6 —	6 —	5 6	4 12
Muzaffargarh	6 2	6 2	7 12	8 —	...	...	4 —	3 8	6 —	6 —	6 —	5 8
Dera Ghazi Khan	7 —	7 —	9 —	9 —	...	...	5 —	5 —	6 —	6 —	5 14	6 4
N.-W. F. Province—												
Hazara	5 14	6 —	9 2	9 —	2 13	2 14	4 12	4 12	...	...	5 2	5 10
Peshawar	7 6	7 9	11 13	12 2	3 15	3 15	4 4	4 4	...	...	...	...
Kohat	6 9	6 9	9 15	9 15	2 4	3 —	...	...	...	...	...	...
Bannu	7 6	6 14	10 10	9 12	3 7	...	...	...	...	...	6 8	6 8
Dera Ismail Khan	7 3	7 3	9 12	9 12	2 10	2 10	3 12	3 7	6 4	6 4	6 14	6 14
Tochi	6 6	6 6	10 8	10 —	...	...	...	...	...	...	5 10	5 10
Kurram	6 —	6 —	9 —	9 —	...	...	...	...	...	...	...	...
Malakand	7 4	7 4	13 —	12 —	3 —	3 —	...	...	...	...	...	...
Wano	5 11	6 —	10 —	10 —	2 5	2 5	4 8	4 —	...	...	...	...
Sind and Baluchistan—												
Karachi	5 8	5 8	...	...	4 8	4 8	5 —	5 —	4 —	4 8	4 —	5 —
Hyderabad	4 4	4 8	...	...	3 2	3 8	3 8	3 12	4 8	4 8	4 2	4 8
Thar and Parkar	4 8	4 12	...	...	2 12	2 12	3 4	3 4	4 —	4 —	4 —	4 4
(Mirpur Khas)	...	...	...	...	4 —	4 4	...	...	4 —	...	4 —	...
Shikarpur	...	...	...	...	2 12	3 —	3 4	3 8	4 4	5 —	4 6	5 4
Upper Sind Frontier	4 8	5 2	...	...	2 12	3 —	3 4	3 8	...	...	...	...
Quetta	...	...	7 13	7 13	2 10	2 12	4 11	5 —	8 —	8 —	5 —	5 —
Bombay —												
<i>Konkan—</i>												
Karwar	2 15	2 11	...	...	1 5	4 1	4 15	4 11	...	...	...	...
Ratnagiri	...	2 12	...	...	3 11	3 11	1 10	4 10	...	...	...	...
Alibag	2 12	3 4	...	...	3 11	3 11	5 1	5 1	...	...	...	...
Bombay	3 8	3 8	...	...	3 —	3 —	1 12	4 7	3 11	3 11	2 14	2 14
Thana	5 15	5 15	...	...	3 13	3 13	4 9	4 9	...	...	3 —	3 —
<i>Deccan and Karnatak—</i>												
Dharwar	4 8	4 12	...	...	3 7	3 7	4 6	...	4 5	4 1	4 2	3 14
Belgaum	4 2	4 2	...	...	4 4	4 —	4 13	4 9	4 2	3 14	4 2	4 6
Satara	3 13	3 13	...	...	...	...	3 15	3 15	3 14	3 14	3 13	3 13
Sholapur	4 1	4 1	...	...	3 3	3 3	4 4	4 8	4 15	5 6	4 1	4 12
Bijapur	4 6	4 6	...	...	4 5	4 5	4 11	4 14	4 16	4 10	...	...
Poona	3 —	3 —	...	...	3 2	3 2	3 15	3 14	3 10	3 10	3 5	...
<i>Khandesh and N.-E.</i>												
<i>Deccan—</i>												
Ahmednagar	4 5	4 5	...	...	3 12	4 3	4 3	4 9	3 15	3 15	3 8	3 8
Nasik	3 5	3 11	...	...	3 6	3 11	3 11	4 1	...	...	3 4	3 10
Dhulia	4 4	3 8	...	...	4 5	4 3	4 12	4 9	3 12	...	3 9	3 2
Jalgaon	4 4	3 7	...	...	3 10	3 2	1 1	3 12	3 11	3 6	3 8	3 1
<i>Gujarat—</i>												
Surat	3 11	3 11	...	...	3 4	3 4	4 10	4 3	...	...	3 4	3 —
Broach	3 4	3 4	...	...	5 —	5 —	5 8	5 8	3 11	...	3 8	3 8
Kaira	3 2	3 8	...	...	...	...	4 —	4 —	...	...	3 4	3 4
Baroda	5 —	4 5	...	...	4 —	4 2	4 8	4 10	...	...	3 4	3 4
Ahmedabad	3 8	3 8	...	...	3 —	3 —	3 8	3 8	...	...	3 —	3 —
Godhra	3 8	3 8	...	...	4 —	4 —	4 8	4 8	...	...	3 4	3 4
Dina	3 8	4 —	...	...	3 —	3 —	3 4	3 4	4 14	5 8	3 14	4 4
<i>Kathiawar—</i>												
Rajkot	5 12	4 —	...	...	2 12	3 —	4 —	4 —	4 8	4 8	2 10	3 —
Central Provinces—												
Nimar	3 6	4 —	...	...	2 4	2 13	3 6	4 —	4 4	4 13	...	...
Hoshangabad	4 —	4 14	...	...	2 8	2 8	6 2	6 2	4 12	6 4	...	...
Betul	4 5	4 10	...	...	...	...	6 —	6 5	5 6	5 15	...	...
Ohindwara	4 12	5 —	...	...	3 12	3 12	4 12	5 5	6 —	6 8	...	...
Nagpur	4 8	5 7	...	...	3 4	3 10	...	...	...	5 15	...	...
Wardha	4 6	5 —	...	...	2 9	3 3	5 2	6 7	...	7 2	...	...

*Relates to Khandwa wheat

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee.]

RAGI OR MARUA (Eleusine coracana)		KANGNI OR KAKUN, ITALIAN MILLET (Setaria italica)		GRAM, OHENNA, CHOLA, KADALAY, OR SUNAGA (Cicer arietinum)		MAIZE (Zea Mays)		ARHAR DAL (Cajanus Indicus)		SALT		DISTRICTS
Half-month of report	Pre- vious half-month	Half-month of report	Pre- vious half-month	Half-month of report	Pre- vious half-month	Half-month of report	Pre- vious half-month	Half-month of report	Pre- vious half-month	Half-month of report	Pre- vious half-month	
...	7 1	7 4	7 —	7 —	4 —	4 4	15 —	14 —	Punjab—continued
...	7 8	7 12	7 —	7 8	7 —	7 —	12 —	12 —	
...	6 14	7 —	7 —	7 8	...	...	12 4	12 —	South-eastern—
...	...	7 12	7 12	7 9	7 9	7 12	7 12	4 12	4 12	9 12	9 12	Gurgaon
...	...	2 8	2 8	7 8	7 8	8 —	8 —	4 —	4 —	8 8	8 8	Rohtak
...	...	7 —	7 —	7 8	7 8	7 12	7 8	...	...	10 —	8 4	Karnal
...	7 8	7 12	7 8	7 10	...	...	8 8	8 —	Submontane—
...	...	4 —	4 —	6 12	7 8	7 —	7 8	...	...	7 8	7 8	Ambala
...	...	6 8	7 —	7 14	7 14	7 8	7 4	4 4	4 8	9 8	8 —	Ludhiana
...	8 —	8 —	7 —	7 12	...	...	9 —	8 —	Jullundur
...	6 4	6 4	6 8	6 12	3 12	3 12	7 —	7 —	Hoshiarpur
...	7 —	7 —	...	...	4 8	4 8	11 —	11 —	Gurdaspur
...	8 4	8 8	7 12	7 8	4 8	4 12	9 —	9 —	Amritsar
...	8 8	8 8	8 8	8 8	1 8	4 8	21 —	21 —	Sialkot
...	8 8	8 8	8 8	8 4	5 4	5 4	8 8	8 —	Hills—
10 —	10 —	11 —	11 —	8 8	8 8	8 8	8 —	5 8	5 8	7 8	7 8	Simla
...	...	9 —	9 —	8 8	8 8	8 8	8 4	5 8	5 8	9 —	6 12	Kangra
...	9 12	8 6	8 12	9 —	...	...	8 —	8 —	Northern—
...	7 12	8 2	...	...	...	...	7 —	7 —	Rawalpindi
...	7 12	7 12	...	...	...	...	7 8	7 8	Attock
...	7 12	7 12	...	...	...	...	7 8	7 8	Western—
...	...	5 14	6 10	7 8	7 12	7 14	8 6	8 3	8 3	7 8	7 8	Shahpur
...	...	7 3	7 9	8 6	8 14	11 8	11 13	...	...	14 7	15 12	Jhang
...	8 8	8 10	8 8	8 8	...	...	17 —	17 —	Lyallpur
...	10 10	8 11	10 15	10 13	...	...	18 2	18 12	Multan
...	9 1	9 6	10 —	12 8	...	...	8 12	9 4	Montgomery
...	7 —	7 —	9 9	9 9	...	...	14 —	14 —	Muzaffargarh
...	7 —	6 8	10 —	10 —	...	...	9 —	9 —	Dera Ghazi Khan
...	10 8	...	13 —	10 8	...	...	10 —	10 —	N.-W. F. Province—
...	7 —	7 —	...	...	4 —	...	20 —	20 —	Hazara
...	7 —	7 —	...	...	4 8	4 —	16 —	16 —	Peshawar
...	6 8	6 8	...	...	3 —	...	16 —	16 —	Kohat
...	6 8	7 8	...	...	2 8	3 8	16 —	16 —	Bannu
...	7 4	7 7	7 12	8 —	4 11	4 11	16 —	16 —	Dera Ismail Khan
...	5 5	5 5	16 —	16 —	Tochi
...	Kurram
...	Malakand
...	Wano
...	Sind and Baluchistan—
...	Karachi
...	Hyderabad
...	Thar and Parkar
...	(Mirpur Khas)
...	Shikarpur
...	Upper Sind Frontier
...	Quetta
...	Bombay—
...	Konkan—
6 12	6 4	...	6 4	4 13	4 13	...	...	3 14	4 5	11 14	11 14	Karwar
...	4 11	5 10	...	...	4 2	4 13	11 2	10 —	Ratnagiri
3 2	3 2	...	...	4 1	6 —	...	...	3 9	3 10	12 12	11 3	Alibag
...	4 8	4 8	...	...	...	3 11	11 9	11 9	Bombay
...	5 11	5 11	...	...	3 13	3 13	11 11	11 11	Thana
5 10	5 6	...	...	4 11	5 3	...	...	3 10	3 10	13 2	10 10	Deccan and Karnatak—
5 12	5 —	...	...	4 14	5 7	...	...	3 13	4 1	11 4	9 12	Dharwar
...	5 11	5 11	...	...	4 3	4 3	13 3	12 —	Belgaum
...	6 3	6 10	...	...	4 6	5 4	11 8	11 4	Satara
...	5 5	5 5	...	...	5 2	5 2	10 10	10 10	Sholapur
...	5 2	...	...	4 —	4 3	13 10	12 8	Bijapur
...	Poona
...	5 5	5 5	...	...	4 2	4 7	13 6	13 6	Khandesh and N.-E.
4 5	4 5	...	...	5 6	5 6	...	...	3 10	4 —	14 9	13 4	Deccan—
...	5 8	5 3	...	...	4 —	4 —	10 9	10 9	Ahmednagar
...	5 9	5 5	...	...	3 9	3 9	7 5	7 3	Nasik
...	Dhulia
...	4 10	5 9	...	...	3 4	3 —	9 4	9 4	Jalgaon
...	6 —	5 —	...	...	3 8	4 —	16 —	14 8	Gujarat—
...	5 12	5 14	...	...	4 8	5 —	20 —	20 —	Surat
...	5 8	5 8	...	...	3 2	4 —	20 —	20 —	Broach
5 8	5 8	...	...	6 8	7 —	...	...	3 8	3 8	20 —	20 —	Kaira
...	5 4	6 —	...	...	4 —	3 8	16 —	16 —	Baroda
...	4 8	4 8	...	...	3 —	3 8	18 —	18 —	Ahmedabad
...	Godhra
...	Diga
...	Kathiawar—
...	Rajkot
...	6 6	6 15	...	...	2 15	3 3	11 6	10 8	Central Provinces—
...	5 12	6 15	...	...	4 9	4 8	16 —	16 —	Western—
...	6 —	7 5	...	...	3 3	3 13	13 —	13 —	Nimar
...	5 6	6 9	...	...	4 4	4 15	13 —	13 —	Hoshangabad
...	4 15	5 8	...	...	3 10	...	10 2	10 2	Betul
...	4 12	5 14	...	...	4 2	4 2	11 9	11 9	Chhindwara
...	Nagpur
...	Wardha

TABLE NO. 5.—RETAIL PRICES FOR THE SECOND HALF OF JANUARY 1919—concluded

DISTRICTS	WHEAT (Triticum Sativum)		BARLEY (Hordeum vulgare)		RICE (Oryza Sativa)				JAWAR OR CHOLU (Andropogon sorghum)		BAJRA OR CUMBU (Pennisetum typhoides)	
	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Best sort		Common		Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month
					Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month				
Central Provinces— continued												
Central—												
Narsinghpur . . .	4 13	6 1	..	..	3 —	3 —	4 12	4 12	5 6	7 —	..	..
Saugor . . .	5 1	5 12	..	..	3 —	3 —	5 —	4 4	6 —	7 4	..	..
Damoh . . .	5 14	5 14	..	..	3 11	3 11	4 —	4 —	7 5	7 15	..	..
Jubbulpore . . .	5 8	5 8	..	..	3 —	3 8	4 —	4 8	6 4	7 8	..	..
Mandla . . .	5 —	6 4	..	..	4 —	4 —	5 —	5 8	..	..	..	..
Seoni . . .	5 —	6 —	..	..	4 8	5 —	6 —	6 8	6 —	9 —	..	..
Balaghāt . . .	5 1	7 —	..	..	3 9	4 4	4 15	7 —	..	..	..	..
Bhandāra . . .	5 2	4 13	..	..	..	..	4 8	5 3	..	..	..	..
Chānda . . .	5 5	5 3	..	..	3 1	3 10	4 8	4 8	5 8	8 —	..	..
Eastern—												
Bilāspur . . .	5 12	6 4	..	..	5 —	5 8	6 —	6 8	..	..	..	..
Raipur . . .	5 —	5 12	..	..	4 —	4 —	5 8	6 4	..	..	..	..
Drug . . .	5 14	6 —	..	..	3 14	3 11	5 8	6 —	..	..	..	..
Berar—												
Buldana . . .	3 14	3 14	..	..	3 2	3 2	4 12	4 2	4 —	4 6	..	..
Akola . . .	5 13	5 4	..	..	2 14	2 14	5 12	4 5	5 —	4 4	..	..
Amratoti . . .	..	4 4	..	..	2 12	2 4	4 8	5 2	4 —	4 8	..	..
Yeotmal . . .	4 4	4 13	..	..	2 13	2 13	5 10	5 10	4 2	5 3	..	..
Hyderabad—												
Secunderabad . . .	3 3	2 15	..	..	2 15	2 15	4 8	4 11	5 10	5 1	5 13	5 13
Madras—												
Malabar Coast—												
Malabar . . .	..	..	..	..	..	..	5 6	4 6	..	..	..	..
S. Canara . . .	..	..	..	..	..	..	6 —	6 6	..	..	..	..
South, central—												
Coimbatore . . .	..	..	..	..	..	..	4 15	4 15	5 8	5 8	8 4	8 4
Nilgiris . . .	..	..	..	..	..	..	4 2	4 2	..	..	..	..
Salem . . .	..	..	..	..	..	..	3 5	4 2	5 8	5 8	5 2	5 8
Central—												
Bellary . . .	..	..	..	..	..	..	4 6	4 6	5 12	5 12	..	..
Anantapur . . .	..	..	..	..	..	..	5 8	5 12	9 14	9 6	..	..
Cuddapah . . .	..	..	..	..	..	..	4 15	4 15	7 14	..	..	..
Karnul . . .	..	..	..	..	..	..	4 9	4 9	7 6	8 —	..	..
East Coast, north—												
Ganjam . . .	..	..	..	..	..	..	5 1	5 1	..	..	..	..
Vizagapatnam . . .	..	..	..	..	..	..	4 9	4 9	..	..	7 1	7 8
Godāvāri . . .	..	..	..	..	..	..	4 15	7 2	..	..	10 —	10 —
East Coast, central—												
Kistna . . .	..	..	..	..	..	..	7 15	7 4	7 12	7 9	..	..
Guntur . . .	..	..	..	..	..	..	6 14	7 11	7 —	7 8	6 8	6 —
Nellore . . .	..	..	..	..	..	..	5 13	6 4	6 12	6 6	..	..
East Coast, south—												
Madras . . .	..	..	..	..	..	..	4 8	4 8	..	..	..	..
Chingleput . . .	..	..	..	..	..	..	4 8	4 14	..	..	..	..
N. Arcot . . .	..	..	..	..	..	..	4 9	4 9	..	..	..	..
S. Arcot . . .	..	..	..	..	..	..	4 2	4 9	..	..	6 14	6 14
Tanjore . . .	..	..	..	..	..	..	4 15	5 3	..	..	6 3	6 3
Trichinopoly . . .	..	..	..	..	..	..	4 9	5 12	5 14	..	7 9	7 8
Southern—												
Tinnevely . . .	..	..	..	..	..	..	4 4	4 2	6 4	6 12	..	6 —
Madura . . .	..	..	..	..	..	..	4 2	4 2	7 7	7 7	..	7 3
Mysore—												
Mysore . . .	2 12	3 4	2 8	2 12	5 —	5 8	..	7 —	7 —	7 —	..	..
Bangalore . . .	3 —	3 —	..	..	8 —	3 —	..	..	..	..	..	..
Coorg—												
Coorg . . .	3 —	3 —	3 —	3 —	5 —	4 12	6 6	5 8	..	..	..	..
den . . .												
den . . .	3 5	3 6	..	..	3 10	3 10	3 15	3 15	5 —	5 —	2 2	2 2

MARUA OR RAGI (Eleusine coracana)		KANGNI OR KAKUN ITALIAN MILLET (Setaria italica)		GRAM, CHENNA, CHOLA, KADALAY, OR RUNAGA (Cicer arietinum)		MAIZE (Zea Mays)		ARHAB DAL (Cajanus Indicus)		SALT		DISTRICT
Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	
...	...	...	...	6 3	7 14	...	...	3 15	4 7	12 12	12 12	Central Province— continued
...	...	...	...	7 —	8 —	...	...	1 4	4 8	14 —	14 —	Central—
...	...	...	...	7 2	7 13	...	...	3 —	3 8	12 —	11 —	Narsinghpur
...	...	...	...	6 8	7 —	...	...	1 —	4 4	13 —	13 —	Sangor
...	...	...	...	7 —	7 —	...	...	4 —	1 —	13 —	13 —	Damoh
...	...	...	...	5 8	7 —	...	...	4 8	4 12	12 —	11 8	Jubbulpore
...	...	...	...	5 7	5 7	...	...	3 1	3 10	8 4	7 15	Mandla
...	...	...	...	6 9	6 9	...	...	4 11	4 11	10 9	10 10	Seoni
...	5 —	...	...	5 —	5 15	...	...	3 3	3 14	11 11	10 10	Balaghāt
...	...	...	...	6 —	6 —	...	...	5 4	5 4	11 8	11 8	Bhindāra
...	...	...	...	7 —	7 8	...	...	5 —	5 12	9 —	9 —	Chānda
...	...	...	...	6 8	7 8	...	...	...	5 6	9 7	9 7	Eastern—
...	...	...	...	5 —	6 —	...	...	3 13	3 13	9 —	9 —	Bilāspur
...	...	...	...	5 5	6 6	...	...	3 5	4 11	9 10	7 14	Raipur
...	...	...	...	5 6	4 13	...	...	2 11	3 3	13 —	13 5	Drng
...	...	...	...	4 13	4 13	...	...	3 11	3 11	11 1	11 3	Berar—
6 7	...	...	...	5 13	5 13	...	...	7 7	...	10 —	10 8	Buldāna
...	...	...	...	...	...	...	...	...	...	...	...	Akola
6 11	6 11	...	...	...	...	...	...	...	...	...	...	Amrāoti
...	...	...	...	...	...	...	...	...	...	...	...	Yotmal
7 15	7 15	...	...	...	...	...	...	...	...	...	...	Hyderabad—
9 14	8 15	...	...	...	...	...	...	...	...	...	...	Secunderabad
8 12	9 4	...	...	...	...	...	...	...	...	...	...	Madras—
...	...	...	...	...	...	...	...	...	...	...	...	Malabar Coast—
8 10	8 4	...	...	...	...	...	...	...	...	...	...	Malabar
9 3	10 3	...	...	...	...	...	...	...	...	...	...	S. Canara
8 15	8 15	...	...	...	...	...	...	...	...	...	...	South, central—
9 13	9 —	...	...	...	...	...	...	...	...	...	...	Coimbatore
7 14	8 6	...	...	...	...	...	...	...	...	...	...	Nilgiris
...	...	...	...	...	...	...	...	...	...	...	...	Salem
5 8	...	...	...	...	...	...	...	...	...	...	...	Central—
5 8	7 12	...	...	...	...	...	...	...	...	...	...	Bellary
6 11	7 0 1/2	...	...	...	...	...	...	...	...	...	...	Anantapur
7 6	7 6	...	...	...	...	...	...	...	...	...	...	Cuddapah
7 6	7 10	...	...	...	...	...	...	...	...	...	...	Karnal
7 —	...	...	...	...	...	...	...	...	...	...	...	East Coast, north—
7 6	8 5	...	...	...	...	...	...	...	...	...	...	Ganjam
8 11	8 14	...	...	...	...	...	...	...	...	...	...	Vizagapatam
10 —	10 —	...	...	4 —	4 —	...	...	3 8	4 4	12 —	10 —	Godāvāri
11 —	11 —	...	...	4 —	4 8	...	...	3 8	4 —	10 —	9 —	East Coast, central—
9 —	9 8	...	...	6 8	8 —	...	...	2 14	4 —	13 —	13 —	Kistna
...	...											

WHEAT PRICES IN INDIA

RETURN SHOWING THE WHOLESALE AND RETAIL PRICES OF WHEAT IN INDIA
FROM THE SECOND HALF OF JULY, 1914, TO THE SECOND HALF OF
JANUARY, 1919.

DEPARTMENT OF STATISTICS, INDIA

February 25, 1919.

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G. FINDLAY SHIRRAS,

Director of Statistics.

Published by order of the Governor-General in Council

A—Wholesale prices of Wheat in

Port or province.	Market.	FORTNIGHT ENDING				
		31st July 1914.	30th September 1914.	31st December 1914.	31st March 1915.	30th June 1915.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Port	Karachi (white)*	3 15 2	4 7 9	5 8 10	5 4 3	4 4 2
	Bombay (Delhi No. 1 White Pessey)	4 1 9	4 2 1	5 1 6	4 7 7	...
	Calcutta (Club No. 2).	4 5 10	4 8 3	5 10 0	5 2 0	4 8 0
Punjab	Lahore	3 10 3	3 11 6	4 13 6	5 0 0	3 11 6
	Ferozepur	3 5 3	3 14 0	4 8 0	5 0 0	3 13 0
	Lyalpur	3 6 0	3 14 0	4 10 0	4 12 0	3 12 0
	Amritsar	3 3 3	3 11 6	4 10 0	5 0 0	3 12 0
	Multan	3 6 0	3 14 6	4 12 0	4 7 0	3 10 0
	Rawalpindi	3 4 3	3 11 3	4 4 0	4 5 0	3 14 0
	Ambala	3 10 3	3 14 6	5 0 0	5 13 0	3 15 6
Delhi	Delhi	3 14 0	4 5 0	5 5 0	6 6 0	4 3 0
United Provinces	Bonares	4 2 10	4 3 5	5 1 7	5 8 10	4 6 5
	Aligarh (Hathras)	4 0 9	4 6 0	5 2 8	5 11 2	4 3 5
	Cawnpore	4 3 0	4 8 0	5 6 0	5 0 0	4 7 0
	Meerut	4 0 0	4 5 0	5 0 0	6 2 6	3 13 0
	Shahjahanpur	4 0 0	4 5 3	5 0 0	4 9 0	4 0 0
	Agra	4 1 7	4 5 2	5 8 3	6 6 4	4 9 1
	Fyzabad	1 3 3	4 3 3	5 1 0	4 12 3	4 9 0
	Lucknow	1 1 9	1 7 1	5 8 4	4 13 6	4 7 1
Central Provinces and Berar.	Nagpur	1 1 1	4 1 11	4 11 4	4 6 7	4 5 0
	Jubbulpore	4 5 1	4 7 1	5 2 7	4 11 4	4 8 2
	Raipur	3 14 5	3 14 5	4 14 5	3 14 5	4 4 10
	Akola	4 12 0	5 5 7	5 13 7	4 12 5	3 15 7
North-West Frontier Province.	Peshawar	3 6 6	3 11 6	4 3 10	4 3 10	3 8 10
Baluchistan	Quetta	3 15 5	4 0 0	4 9 0	5 5 2	4 7 3
Bombay	Poona	5 4 1	...	5 11 7	5 6 2	5 1 4
	Ahmednagar	5 2 9	4 12 3	6 14 4	4 6 6	4 10 1
	Ahmedabad	4 8 6	5 0 0	5 14 0	5 0 0	4 12 0
	Dharwar (Hubli)	4 8 4	4 8 4	4 1 5	3 10 6	3 11 9
Bihar and Orissa	Patna	1 13 6	4 0 0	5 4 0	5 6 0	4 6 0
	Bhagalpur	1 3 0	4 3 0	5 4 0	4 13 0	4 8 0
	Muzaffarpur	4 7 0	4 0 0	5 5 0	6 10 6	4 7 0
	Ranchi	1 7 0	4 14 0	6 4 0	5 0 0	5 8 0
	Cuttack	4 5 8	4 11 3	5 9 0	6 1 6	4 11 3
Bengal	Dacca	4 8 0	5 0 0	6 8 0	...	...
	Rangpur	4 8 0	5 0 0	5 0 0	6 4 0	5 8 0
Burma	Amherst (Moul- mein).	5 9 0	5 9 0	5 9 0	6 5 5	6 5 5
	Mandalay.	4 3 0	4 14 9	5 2 7	4 13 7	5 2 7
	(Median Average)	4 2 3	4 5 0	5 2 8	5 0 0	4 6 2
	Index Numbers (a).	100	104	125	121	106

* 5% barley, 3% dirt, and 30% red.

NOTE.—These statistics are compiled from fortnightly returns furnished by Local Governments and Administrations. They relate to the wholesale prices in the markets referred to above, which prevailed on the last (or nearest mart) day of each fortnight. The statistics for Karachi, Bombay, and Calcutta are compiled from the Chambers of Commerce Market Reports.

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

India per maund of 82½ lbs

FORTNIGHT ENDING

30th September 1915.	31st December 1915.	31st March 1916.	30th June 1916.	30th September 1916.	31st December 1916.	31st March 1917.	30th June 1917.	30th September • 1917.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
4 12 8	4 9 8	3 15 3	3 10 2	4 4 8	4 14 9	4 12 3	4 7 3	4 11 9
5 0 3	5 0 5	4 6 9	4 2 10	4 5 10	4 11 1	4 9 10	4 15 4	4 11 8
5 1 0	5 3 0	3 15 0	4 1 6	4 4 6	...	4 9 0	4 8 6	4 12 6
4 7 0	4 7 0	3 9 0	3 3 3	3 11 6	4 5 3	4 3 3	4 0 0	4 3 3
4 7 0	4 5 3	3 10 0	3 5 3	3 10 3	4 3 6	4 1 9	3 12 0	3 14 6
4 4 0	4 2 0	3 4 0	3 1 6	3 11 0	4 3 0	4 0 0	3 13 0	4 2 0
4 8 0	4 5 0	3 6 0	3 2 9	3 7 0	4 2 0	3 13 6	3 13 0	3 15 0
4 8 0	4 3 6	3 7 0	3 2 0	3 11 6	4 1 6	4 1 6	3 13 0	4 0 0
4 7 0	4 8 0	3 12 0	3 10 6	3 12 0	4 6 0	4 11 0	4 4 0	4 7 0
4 12 0	4 9 0	3 10 0	3 6 0	3 13 0	4 7 0	3 14 0	3 14 6	4 0 0
4 12 6	4 12 0	4 0 0	3 8 0	3 11 0	4 9 0	4 7 0	4 0 0	4 3 0
4 10 6	4 14 3	4 2 10	3 14 7	4 0 8	4 12 11	4 5 0	4 3 5	4 1 7
4 9 3	4 15 8	4 6 0	4 0 0	4 1 8	4 8 11	4 3 8	3 14 0	3 14 6
4 14 0	5 0 0	4 0 0	4 0 0	4 0 0	4 7 0	4 7 0	4 0 0	4 3 3
4 7 0	4 9 0	3 12 9	3 6 3	3 10 3	4 7 0	4 5 0	3 12 9	3 12 11
4 10 0	4 12 0	3 12 0	3 10 0	3 11 9	4 5 0	4 1 9	3 11 3	3 14 0
5 2 6	5 5 4	4 7 1	4 1 7	4 5 2	5 2 6	4 13 6	4 7 1	4 7 1
4 13 0	5 2 8	3 10 3	3 13 3	3 14 9	4 8 0	4 1 7	...	3 15 3
4 13 6	5 0 0	3 14 6	3 11 6	4 0 0	4 9 3	4 0 0	4 3 4	4 3 4
4 12 10	4 9 7	3 12 10	3 11 7	3 11 7	4 1 11	3 13 2	4 1 11	4 3 2
4 13 7	4 14 10	3 11 6	3 8 11	3 14 5	4 6 0	4 5 2	4 0 0	4 5 2
4 11 2	4 6 5	3 7 2	3 7 2	3 9 7	4 0 0	3 12 10	3 8 0	3 8 0
3 15 7	4 12 2	3 15 6	3 14 0	3 7 10	3 7 10	3 4 8	4 3 6	4 3 6
4 6 2	4 7 7	3 13 4	3 9 10	3 8 3	4 4 9	4 8 7	4 0 4	4 2 1
4 3 3	4 10 6	4 9 4	4 7 0	4 12 0	5 5 0	5 5 0	4 14 0	5 0 6
5 8 11	5 6 8	4 9 4	4 3 9	4 2 8	...	4 11 7	5 8 4	5 2 2
4 15 6	3 10 9	3 11 8	3 11 2	3 9 10	3 8 1	3 9 11	4 4 1	4 15 1
5 5 4	5 5 4	4 9 0	4 7 0	4 4 0	5 0 0	5 0 0	4 8 0	4 8 0
3 12 1	3 13 8	3 0 10	3 0 1	3 3 10	3 11 11	3 3 10	3 11 8	4 8 11
5 0 0	5 0 0	4 0 0	3 10 0	3 7 6	4 0 0	4 6 0	3 12 0	3 8 0
5 9 7	6 8 0	3 12 0	3 11 0	3 15 0	4 8 0	4 6 0	4 0 0	4 0 0
5 0 0	5 5 0	5 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0
5 12 0	6 0 0	4 8 0	4 0 0	4 2 0	5 4 0	5 12 0	4 11 0	4 8 0
5 1 3	5 9 0	4 5 9	3 12 11	4 1 4	5 1 5	4 5 8	4 1 4	4 5 8
5 4 0	5 4 0	5 4 0	5 0 0	5 8 0	5 8 0	5 4 0	5 4 0	5 0 0
6 5 5	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1
5 2 7	5 7 6	4 8 1	4 14 9	4 14 9	4 4 3	3 14 1	3 14 1	4 10 2
4 12 10	4 14 3	3 15 0	3 11 6	3 14 9	4 7 0	4 5 0	4 0 2	4 3 3
116	118	95	90	95	107	104	97	102

A—Wholesale prices of Wheat in

Port or province.	Market.	FORTNIGHT ENDING.				
		31st December 1917.	15th January 1918.	31st January 1918.	15th February 1918.	28th February 1918.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Port	Karachi (white)*	5 6 4	5 4 4	4 14 9	5 3 3	5 5 4
	Bombay (Delhi No. 1 White Pessy).	5 1 2	5 0 10	5 0 1	5 1 11	5 2 10
	Calcutta (Club No. 2).	5 3 6	5 10 0	5 11 6	5 12 6	6 6 6
Punjab	Lahore	5 0 0	5 0 0	4 13 6	5 0 0	4 13 6
	Ferozepur	5 0 0	5 0 0	4 11 3	4 9 0	4 9 0
	Lyallpur	4 14 0	4 14 0	4 14 0	4 11 0	4 12 0
	Amritsar	4 10 0	4 8 0	4 8 0	4 8 0	4 11 0
	Multan	4 13 0	4 12 6	4 14 6	4 13 0	4 13 0
	Rawalpindi	5 2 6	5 2 6	5 2 6	5 5 3	5 14 9
	Ambala	4 15 0	4 15 0	4 15 0	5 1 0	5 1 0
Delhi	Delhi	4 15 4	5 0 0	4 14 0	5 1 0	5 8 0
United Provinces	Benares	4 11 5	4 11 5	4 11 5	5 3 6	5 3 6
	Aligarh (Hathras).	4 14 9	4 11 6	4 13 6	5 7 2	5 8 8
	Cawnpore	5 0 0	5 0 0	4 14 0	5 3 0	5 5 0
	Meerut	4 13 7	4 13 7	4 13 7	5 5 4	5 5 3
	Shahjahanpur	4 7 0	4 14 0	4 15 0	5 2 0	5 2 0
	Agra	5 5 4	5 5 4	5 5 4	5 8 3	5 11 5
	Fyzabad	4 12 0	4 13 6	4 11 3	4 12 0	4 15 0
	Lucknow	5 0 0	5 2 6	5 2 6	5 8 3	5 5 4
Central Provinces and Berar.	Nagpur	4 14 5	4 14 5	4 14 5	4 14 5	4 14 5
	Jubbulpore	5 2 7	5 3 11	5 9 10	5 5 5	5 1 4
	Raipur	3 11 2	3 11 2	3 11 2	3 11 2	4 0 0
	Akola	...	5 15 11	5 15 11	5 15 11	5 15 11
North-West Frontier Province.	Peshawar	4 15 4	4 15 4	5 1 3	5 1 3	5 6 9
Baluchistan	Quetta	5 7 0	5 9 0	5 13 0	5 12 0	5 8 0
Bombay	Poona	...	7 6 11	...	...	...
	Ahmednagar	5 13 10	...	6 0 7	5 13 10	5 15 2
	Ahmedabad	6 0 0	6 0 0	5 12 0	5 12 0	5 12 0
	Dharwar (Hubli)	...	4 3 4	4 1 8	...	4 8 11
Bihar and Orissa	Patna	4 12 0	4 6 0	4 7 0	5 0 0	5 8 0
	Bhagalpur	4 8 0	4 7 0	4 7 0	4 7 0	4 7 0
	Muzaffarpur	4 7 0	5 0 0	5 0 0	5 11 6	5 11 6
	Ranchi	5 8 0	5 8 0	5 8 0	5 8 0	6 8 0
	Cuttack	5 5 4	5 5 4	5 5 4	5 1 3	5 1 3
Bengal	Rangpur	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0
Burma	Amherst (Moul- mein).	4 9 2	4 9 2	4 9 2	4 9 2	4 9 2
	Mandalay	4 13 7	4 13 7	4 8 1	4 13 7	4 13 7
	(Median Average)	4 15 4	5 0 0	4 14 7	5 1 11	5 3 2
	Index Numbers (a)	120	121	119	124	126

* 5% barley, 3% dirt, and 30% red.

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100

India per maund of 82½ lbs—contd.

FORTNIGHT ENDING								
15th March 1918.	31st March 1918.	15th April 1918.	30th April 1918.	15th May 1918.	31st May 1918.	15th June 1918.	30th June 1918.	15th July 1918.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
5 4 4	5 3 3	5 3 3	5 4 4	5 4 4	5 5 4	5 4 4	5 3 3	5 5 3
5 1 4	5 1 9	5 8 9	5 2 10	5 7 10	5 8 2	5 13 8	6 0 7	6 3 11
5 1 0	5 2 0	5 2 6	5 1 0	5 1 0	5 1 0	5 2 0	5 1 0	5 10 0
5 0 0	4 13 6	4 13 6	4 10 3	4 1 6	4 7 0	4 7 0	4 9 0	4 13 6
4 9 0	4 7 0	4 7 0	3 13 0	3 13 0	3 13 0	3 10 3	3 14 6	4 1 6
4 7 0	4 2 0	4 4 0	4 2 0	3 13 0	3 15 0	3 14 0	4 0 1	4 5 0
4 10 0	4 8 0	4 4 0	4 2 0	4 0 0	4 5 0	4 5 0	4 7 0	4 10 0
4 13 0	4 10 0	4 13 0	4 6 3	3 13 0	3 13 0	4 0 0	4 1 6	4 5 0
5 14 9	6 2 6	5 2 6	5 11 6	4 13 6	4 11 3	5 6 2	5 1 3	5 2 6
4 15 0	4 7 0	4 8 0	3 12 6	4 0 0	4 0 0	4 1 0	4 1 0	4 5 0
5 3 6	4 15 0	5 0 8	4 9 0	4 7 0	4 5 0	4 5 0	4 7 0	5 2 0
5 1 11	4 10 9	4 1 2	4 3 2	4 4 0	4 6 3	4 7 1	4 10 6	4 8 3
5 8 2	4 11 2	4 3 8	4 1 8	4 1 8	4 2 0½	4 7 2½	4 14 6	5 1 4½
4 14 0	4 11 0	4 14 0	4 7 0	4 7 0	4 7 0	4 9 0	4 14 0	5 8 0
4 13 9	5 0 0	4 7 0	4 0 0	4 1 6	4 1 6	4 1 6	4 7 9	4 11 3
4 8 0	4 8 0	4 7 0	4 0 0	4 3 6	4 0 0	4 3 6	4 7 9	4 11 0
5 14 5	5 5 4	5 11 5	5 5 4	4 13 6	4 13 6	5 0 0	5 5 4	5 11 5
4 1 6	4 0 0	4 1 6	4 0 0	4 0 0	4 0 0	4 1 9	4 1 9	4 5 0
4 5 3	4 7 1	4 7 1	4 3 4	4 5 2	4 7 1	4 9 2	4 9 2	4 14 0
4 14 5	5 0 0	5 0 0	5 0 0	5 12 8	5 14 1	5 14 1	5 10 8	5 7 10
5 1 4	5 1 4	4 6 1	4 9 1	4 9 1	4 14 10	5 2 7	5 2 7	5 2 7
4 0 0	4 0 0	4 0 0	4 0 10	4 6 5	4 6 5	4 6 5	4 8 0	5 0 0
5 15 4	5 9 11	5 3 11	5 3 10	5 3 11	5 3 11	5 4 10	5 4 10	5 4 10
5 1 8	5 1 11	4 15 4	4 11 4	4 11 4	4 10 9	4 3 9	4 1 2	4 1 2
5 2 3	4 13 6	4 13 6	4 13 6	4 13 6	4 13 6	4 13 6	4 13 6	4 13 6
6 12 11	6 9 7	7 1 11	7 3 7	8 3 1	7 9 8	...	7 6 11	7 15 9
5 10 1	6 10 8	6 10 8	6 1 6	5 15 8	6 3 4	6 5 1	6 5 1	6 7 11
6 0 0	6 0 0	7 4 0	7 0 0	7 0 0	6 6 0	6 2 0	5 12 0	6 2 0
4 13 3	4 8 11	4 12 1	5 7 6	6 2 6	...	5 15 0	5 8 7	5 14 11
5 0 0	4 7 0	3 8 0	3 7 0	3 10 0	3 7 0	3 9 0	3 9 0	3 9 0
4 7 0	4 7 0	4 7 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0
5 11 6	5 11 6	5 0 0	4 7 0	4 7 0	4 7 0	4 7 0	4 7 0	4 7 0
6 8 0	6 8 0	6 8 0	6 8 0	6 8 0	5 11 0	5 11 0	5 11 0	5 11 0
5 1 3	5 1 3	6 1 6	6 1 6	5 9 0	5 9 0	5 9 0	5 5 4	6 1 6
5 0 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0
4 9 2	4 9 2	8 0 0	8 0 0	8 0 0	8 0 0	8 0 0	8 0 0	8 0 0
5 2 7	5 2 7	4 13 7	5 2 7	5 2 7	5 7 6	5 13 1	5 13 1	5 13 1
5 1 0	4 15 0	4 18 7	4 10 3	4 9 1	4 8 11	4 9 1	4 14 3	5 2 0
122	119	117	112	110	110	110	118	121

A—Wholesale prices of Wheat in

Port or province.	District.	FORTNIGHT ENDING				
		31st July 1918.	15th August 1918.	31st August 1918.	15th September 1918.	30th September 1918.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Port (a)	Karachi (white)*	5 8 4	5 8 4	5 8 4	5 10 4	6 8 4
	Bombay (Delhi No. 1 White Peasey)	6 5 11	7 0 0	6 14 11	7 7 5	7 12 2
	Calcutta (Club No. 2).	5 11 6	5 15 6	6 0 6	6 6 0	9 1 0
Punjab	Lahore	5 0 0	5 2 6	5 0 0	5 8 3	6 2 6
	Ferozepur	4 9 1	4 11 6	4 13 6	5 5 3	6 2 6
	Lyallpur	4 8 0	4 10 6	4 12 0	5 4 0	5 12 0
	Amritsar	4 11 3	4 13 6	4 13 6	5 6 0	6 0 0
	Multan	4 7 0	4 13 6	5 0 0	5 2 6	5 8 3
	Rawalpindi	5 2 6	5 11 0	5 6 9	5 8 3	5 14 9
	Ambala	4 9 0	4 12 0	4 14 0	5 8 0	6 4 0
Delhi	Delhi	5 2 0	5 8 0	5 8 0	6 10 0	7 0 0
United Provinces	Benares	5 0 1	5 1 6	5 9 3	6 6 0	6 10 8
	Aligarh (Hathras)	5 3 0	5 8 0	6 0 7½	6 10 0	7 4 8
	Cawnpore	5 5 4	5 15 0	5 8 3	6 10 0	7 4 0
	Meerut	5 2 6	5 8 3	5 11 6	6 6 0	7 0 9
	Shahjahanpur	5 0 0	5 9 9	5 9 9	6 6 0	7 10 0
	Agra	5 14 10	5 12 2	5 10 2	6 7 1	7 4 8
	Fyzabad	5 0 0	5 1 3	5 2 9	5 8 0	6 15 3
	Lucknow	5 2 6	5 5 4	5 8 3	6 6 4	8 0 0
Central Provinces and Berar	Nagpur	5 7 10	6 3 1	6 6 4	7 0 11†	7 3 1
	Jubbulpore	5 5 5	5 9 10	5 11 5	6 6 5	6 10 8
	Raipur	5 0 0	5 0 0	5 11 2	6 0 0	6 3 2
	Akola	5 4 10	5 4 10	6 1 0	6 13 1	7 0 2
North-West Frontier Province	Peshawar	4 5 8	4 8 0	4 12 5	4 13 7	5 1 3
Baluchistan	Quetta	4 13 6	4 13 6	4 13 6	4 13 6	4 13 6
Bombay	Poona	8 0 11	7 8 0	8 3 1	8 12 3	...
	Ahmednagar	6 14 4	7 5 8	...	9 3 1	...
	Ahmedabad	6 6 0	7 0 0	6 10 0	8 0 0	9 0 0
	Dharwar (Hubli)	7 3 7	7 9 1	7 11 8	9 4 0	8 5 10
Bihar and Orissa	Patna	4 12 0	4 7 0	4 12 0	5 0 0	6 10 0
	Bhagalpur	4 0 0	4 0 0	4 0 0	4 8 0	5 6 0
	Muzaffarpur	4 10 6	4 10 6	5 5 0	5 5 0	6 10 6
	Ranchi	6 0 0	6 0 0	6 8 0	6 8 0	8 0 0
	Cuttack	6 1 6	6 1 6	6 1 6	6 1 6	6 12 11
Bengal	Rangpur	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0
Burma	Amherst (Moulmein).	8 0 0	8 0 0	8 0 0	8 0 0	8 0 0
	Mandalay	5 13 1	5 13 1	5 13 1	6 7 5	7 1 9
(Median Average)		5 2 6	5 8 0	5 8 9	6 6 0	6 12 11
Index Numbers (b)		125	133	134	154	164

* 5% barley, 8% dirt, and 30% red.

† Revised figure.

(a) Prices at ports after 31st January 1919, are as follows:—

Ports	Rate per	On 7th February 1919.	On 14th February 1919.	On 21st February 1919.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
Karachi (white)	Maund	6 15 5	6 15 5	7 1 5
Bombay (Delhi No. 1 White Peasey)	"	7 15 10	7 15 10	7 12 2
Calcutta (Club No. 2)	"	8 2 0	8 2 6	8 1 0

(b) Based on the price for the fortnight ending the 31st July 1914, which is taken as 100.

India per maund of 82½ lbs—*onco*ld.

FORTNIGHT ENDING								Increase or decrease in fortnight ending 31st January 1919 as compared with preceding fortnight.
15th October 1918.	31st October 1918.	15th November 1918.	30th November 1918.	15th December 1918.	31st December 1918.	15th January 1919.	31st January 1919.	
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Per cent
6 10 4	6 10 4	6 12 4	6 13 4	6 13 4	6 14 5	7 0 5	6 16 5	—1
7 1 2	7 2 10	8 8 8	8 5 9	8 2 9	8 2 9	7 12 11	7 14 4	+1
7 8 0	8 4 0	7 12 0	8 14 0	8 12 0	8 6 0	8 0 0	7 15 6	Nil
6 2 6	6 2 6	6 2 6	6 2 6	6 2 6	6 6 6	6 15 3	6 15 3	Nil
6 2 6	6 2 6	6 2 6	6 2 6	5 14 9	6 6 6	6 6 6	6 6 6	Nil
6 11 0	5 12 6	5 14 0	5 15 0	6 0 0	6 14 0	6 8 0	6 12 0	+4
5 12 0	5 12 0	5 14 6	5 12 9	5 14 0	6 4 3	6 11 0	6 8 0	—3
5 10 0	5 8 3	5 13 0	5 13 0	5 11 0	5 11 0	6 4 0	6 4 0	Nil
6 0 0	6 0 6	6 0 6	6 4 6	6 0 6	6 10 9	6 10 9	6 2 6	—8
6 9 0	6 9 0	6 10 0	6 10 0	6 10 0	6 10 0	7 4 0	7 8 0	+3
6 10 0	6 10 0	6 15 0	6 15 0	6 10 0	6 14 0	7 4 0	7 0 0	—3
6 7 9	6 2 7	6 7 1	6 14 1	6 14 1	6 9 2	6 9 2	6 15 9	+6
7 4 8	6 5 6	6 12 0	6 11 0	6 13 10½	6 13 0	6 15 0	7 4 0	+1
6 15 0	6 13 0	6 15 3	6 10 8	6 10 8	6 10 8	7 4 4	7 4 4	Nil
6 6 0	6 6 0	6 10 9	6 10 9	6 4 0	6 6 0	6 14 9	7 5 0	+6
6 10 0	6 7 0	6 14 0	7 6 0	7 4 0	7 2 0	7 2 0	7 2 0	Nil
7 4 7	7 5 2	7 1 5	6 15 3	6 14 3	6 13 9	6 13 11	6 14 7	+1
7 1 3	6 2 9	...	6 5 9	6 6 3	6 8 0	*6 6 3	6 6 3	Nil
6 10 6	6 6 4	6 15 4	6 15 3	6 15 3	6 15 3	7 4 3	7 4 3	Nil
7 7 4	8 6 2	8 6 4	8 6 4	8 6 4	8 3 10	8 3 10	8 13 2	+7
7 1 10	6 15 4	7 12 11	6 15 4	6 15 4	6 10 8	6 15 4	6 15 4	Nil
7 8 0	7 8 0	7 8 0	7 8 0	7 4 10	7 2 5	7 1 7	7 14 5	+11
7 0 2	9 1 6	9 13 7	9 13 7	8 5 4	6 13 1	6 13 2	6 12 10	Nil
5 1 3	5 1 3	5 1 3	5 1 3	5 4 7	5 4 5	5 4 5	5 4 5	Nil
4 13 6	4 13 6	4 13 6	4 13 6	4 13 6	4 13 6	4 13 6	6 4 6	+30
9 7 1	...	9 11 7	9 1 7	9 7 1	9 11 7	9 11 7	9 11 7	Nil
8 11 9	8 11 9	8 4 5	8 15 5	8 8 4	8 15 5	8 15 5	8 15 5	Nil
8 8 0	8 0 0	8 8 0	8 8 0	8 8 0	8 4 0	10 0 0	10 0 0	Nil
...	8 15 10	9 7 11	8 5 0	7 9 0	8 5 0	7 14 9	8 8 6	+8
6 0 0	5 11 0	5 11 0	5 11 0	5 11 6	6 2 6	6 11 0	6 11 0	Nil
6 0 0	6 6 0	6 10 0	6 6 0	6 8 0	6 8 0	6 8 0	6 8 0	Nil
6 10 6	6 2 6	6 2 6	6 2 6	6 2 6	6 10 6	7 4 0	7 4 0	Nil
8 8 0	8 8 0	8 8 0	7 8 0	8 0 0	8 0 0	8 4 0	8 4 0	Nil
6 12 11	8 3 3	8 3 3	8 3 3	9 6 7	9 6 7	9 6 7	9 6 7	Nil
5 8 0	5 12 0	5 12 0	6 0 0	6 0 0	7 0 0	7 0 0	...	...
8 0 0	8 0 0	8 0 0	8 0 0	8 10 5	8 10 5	8 10 5	8 10 5	Nil
7 12 11	8 1 7	8 6 9	8 6 9	8 6 9	8 6 9	8 6 9	8 6 9	Nil
6 10 6	6 8 0	6 14 6	6 14 1	6 13 10½	6 13 9	+7 0 5	7 3 0	+2
161	157	167	166	166	166	170	174	

* Since reported.

† Revised.

Variations expressed in Index Numbers during the fortnight ending the 31st January as compared with those in the previous fortnight in 1919 and 1918:—

	1919.			1918.		
	15th January	31st January	Increase or Decrease.	15th January	31st January	Increase or Decrease.
			Per cent			Per cent
India	100	102	+2	100	98	—2
Punjab	100	97	—3	100	99	—1
United Provinces .	100	104	+4	100	100	Nil
Central Provinces and Berar.	100	106	+6	100	104	+4

B—Retail prices of Wheat in India

Port or province.	District.	FORTNIGHT ENDING					
		31st July 1914.	30th September 1914.	31st December 1914.	31st March 1915.	30th June 1915.	30th September 1915.
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
Port	Karachi	9 8	8 0	7 0	7 8	8 8	8 0
	Bombay	6 13	6 8	5 14	5 8	5 14	5 3
	Calcutta	9 0	8 4	6 5	...	...	...
Punjab	Lahore	10 12	10 4	8 0	7 12	10 8	8 12
	Ferozepur	11 8	10 0	8 8	7 12	10 4	8 12
	Amritsar	12 4	10 8	8 8	7 12	10 4	8 12
	Rawalpindi	12 4	10 12	9 0	9 0	10 0	8 8
	Lyallpur	11 4	10 4	8 4	8 4	11 0	9 0
	Multan	11 8	10 0	8 4	8 12	10 12	8 14
	Ambala	10 12	10 0	8 0	6 8	9 12	8 2
Delhi	Delhi	9 12	9 0	7 4	6 0	9 4	8 0
United Provinces	Benares	9 3	9 1	7 7	7 5	8 8	7 16
	Cawnpore	9 8	8 12	7 4	7 12	8 8	8 0
	Meerut	10 12	9 0	7 12	6 4	10 0	8 12
	Agra	9 12	9 0	7 0	6 0	8 8	7 8
	Lucknow	9 12	8 12	7 0	8 0	8 12	8 0
	Aligarh	9 4	9 0	7 0	5 14	10 0	9 0
	Shahjahanpur	10 0	9 6	7 14	7 4	10 0	8 12
	Fyzabad	9 4	9 4	7 12	8 2	8 10	8 0
Central Provinces and Berar	Nagpur	9 9	8 15	8 4	8 15	8 15	8 2
	Jubbulpore	9 0	8 12	7 8	8 4	8 8	8 0
	Raipur	10 0	10 0	7 8	10 0	8 12	8 0
	Akola	8 6	7 6	6 5	7 6	8 6	9 7
North-West Frontier Province	Peshawar	11 6	10 0	9 2	9 2	10 0	8 14
Baluchistan	Quetta	10 2	10 0	8 12	7 8½	9 0	9 8½
Bombay	Poona	7 7	7 7	6 8	7 2	7 7	7 3
	Ahmednagar	8 2	8 1	5 14	8 2	7 6	7 6
	Ahmedabad	8 8	7 12	6 8	7 8	8 0	7 0
	Dharwar	9 9	8 2	8 2	10 0	10 8	9 15
Bihar and Orissa	Patna	10 8	9 12	7 8	7 8	9 6	7 12
	Bhagalpur	9 8	9 8	7 8	8 4	8 12	6 14
	Muzaffarpur	9 0	9 0	7 0	5 8	8 8	7 8
	Ranchi	9 2	8 4	6 12	8 0	7 0	6 12
	Cuttack	9 3	8 8	7 3	6 9	8 8	7 14
Bengal	Dacca	8 14	8 8	6 0	...	...	...
	Murshidabad	10 8	10 0	8 8	...	...	...
	Malda	10 0	9 8	7 8	...	...	...
Burma	Amherst (Moulmein)	6 13	6 13	6 13	5 10	5 10	5 10
	Mandalay	8 14	7 12	7 8	7 12	7 5	7 5
(Median Average)		9 9	9 0	7 8	7 12	8 12	8 0
Index Numbers(a)		100	106	127	128	109	120

NOTE.—These statistics are entirely compiled from returns furnished fortnightly by Local Governments and Administrations. They relate to the retail prices in the headquarters of the districts and in the ports referred to above.

(a) Based on the price for the fortnight ending the 31st July 1914, which is taken as 100.

* Relates to Khandwa wheat.

[The figures state quantity per rupee in seers of 80 tolas.]

FORTNIGHT ENDING

31st December 1915.	31st March 1916.	30th June 1916.	30th September 1916.	31st December 1916.	31st March 1917.	30th June 1917.	30th September 1917.	31st December 1917.
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
8 0 5 3 ...	8 0 6 14 ...	9 8 7 10 ...	8 0 7 10 ...	7 8 7 0 ...	7 8 7 0 ...	7 8 7 0 ...	7 0 6 6 ...	8 0 5 2 ...
8 12 9 0 9 0 8 8 9 8 9 4 8 12	11 0 11 0 11 8 10 4 12 0 11 8 10 8	12 4 11 12 12 4 10 12 12 8 12 4 11 8	10 8 10 12 11 8 10 6 10 8 10 8 10 6	9 0 9 4 9 8 8 14 9 4 9 8 8 10	9 4 9 8 10 0 8 4 9 12 9 8 10 0	9 12 10 4 10 3 9 4 10 4 10 4 10 0	9 4 10 0 10 0 8 14 9 8 9 12 9 12	8 0 7 8 8 6 7 8 7 8 8 2 7 12
8 0	9 8	11 0	10 4	8 8	8 12	9 12	9 4	7 13½
7 11 7 12 8 0 7 4 7 12 7 4 8 0 7 8	9 1 9 8 10 0 8 12 10 0 9 12 11 0 10 6	9 12 9 8 10 8 9 4 10 8 10 4 11 8 10 0	9 8 9 8 10 8 9 0 9 12 10 0 10 8 9 14	7 15 8 8 8 8 7 8 8 8 7 8 9 0 8 10	9 1 8 8 9 0 7 12 9 12 9 4 9 8 9 12	9 1 9 4 10 0 8 8 9 4 10 7 10 12 9 4	9 6½ 9 0 10 0 8 8 9 4 10 12 10 4 10 2	8 11½ 7 12 8 0 7 8 7 14 8 8 8 14 8 4
8 2 7 14 8 8 7 6	10 0 10 4 11 4 9 8	10 3 11 8 11 4 9 11	10 3 10 0 11 0 9 11	9 9 9 0 10 0 9 11	10 3 9 0 10 2 10 12	9 9 9 12 11 0 8 15	9 4 9 0 11 0 8 15	7 11 7 8 10 0 ...
8 11	10 0	10 0	11 4	9 3	8 12	9 14	9 10	8 0
8 9½ 7 3 8 14 7 0 9 7	8 11 8 6 9 9 8 0 11 6	9 0 8 6 9 9 8 8 11 5	8 6½ 8 6 9 9 8 8 11 3	7 8 7 13 10 2 7 8 9 6	7 8 8 6 10 2 7 8 10 11	8 3½ 7 3 8 11 8 8 9 5	... 7 3 8 0 8 0 8 6	... 5 6 6 8 6 0 7 15
8 0 6 4 7 0 6 8 7 3	10 0 10 12 7 8 7 8 9 3	10 12 10 12 9 8 9 8 10 8	11 0 10 2 9 8 9 12 9 3	9 12 8 8 9 8 7 8 7 14	9 0 9 0 9 8 7 4 9 3	10 8 10 0 9 8 8 8 9 13	11 0 10 0 9 8 8 8 9 3	8 8 8 14 8 8 7 4 7 8
...
...
...
5 1 6 14	5 1 8 4	5 1 7 12	5 1 7 12	5 1 8 14	5 1 9 9	5 1 9 9	5 1 8 0	7 0 7 12
8 0	10 0	10 4	10 0	8 10	9 3	9 8	9 4	7 12
120	96	93	96	111	104	100	103	123

B—Retail prices of Wheat in India—contd

Port or province.	District.	FORTNIGHT ENDING				
		15th January 1918.	31st January 1918.	15th February 1918.	28th February 1918.	15th March 1918.
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
Port	Karachi	6 0	6 8	6 0	6 0	6 0
	Bombay*	5 2	5 2	5 2	5 2	5 2
Punjab	Lahore	7 12	8 0	7 12	8 0	7 12
	Ferozepore	7 8	8 0	8 8	8 8	8 8
	Amritsar	8 10	8 8	8 10	8 4	8 8
	Rawalpindi	7 8	7 8	7 4	6 8	6 8
	Lyallpur	8 0	8 0	8 8	8 4	8 8
	Multan	8 2	7 14	8 2	8 2	8 2
	Ambala	8 0	8 0	7 12	7 12	8 0
Delhi	Delhi	7 12	8 0	7 10	7 0	7 6
United Provinces	Benares	8 1½	8 1½	7 5½	7 5½	7 7½
	Cawnpore	7 12	8 0	7 8	7 4	8 0
	Meerut	8 0	8 0	7 0	7 4	8 0
	Agra	7 4	7 0	6 12	6 8	6 8
	Lucknow	7 8	7 8	7 0	7 4	9 0
	Aligarh	8 8	8 8	8 4	7 12	7 12
	Shahjahanpur	8 4	8 1	7 10	7 10	8 10
	Fyzabad	8 0	8 2	8 0	7 14	9 2
Central Provinces and Berar.	Nagpur	7 11	7 11	7 11	7 11	7 11
	Jubbulpore	7 6	6 14	7 4	7 10	7 10
	Raipur	10 0	10 0	10 0	9 8	9 8
	Akola	5 9	5 9	5 9	5 9	5 9
North-West Frontier Province.	Peshawar	8 0	7 13	7 13	7 8	7 13
Bombay	Poona	5 6	5 6	5 6	5 6	5 6
	Ahmednagar	6 8	6 8	6 8	6 8	6 8
	Ahmedabad	6 0	6 8	6 8	6 8	6 0
	Dharwar	7 15	7 15	8 6	7 15	7 15
Bihar and Orissa	Patna	9 0	9 0	7 8	7 0	8 0
	Bhagalpur	9 0	9 0	9 0	9 0	9 0
	Muzaffarpur	8 0	8 0	7 0	7 0	7 0
	Ranchi	7 4	7 0	6 0	6 0	6 0
	Cuttack	7 8	7 8	7 14	7 14	7 14
Burma	Amherst (Moulmein)	7 0	7 0	7 0	7 0	7 0
	Mandalay	7 12	8 4	7 12	7 12	7 5
(Median Average)		7 12	7 15½	7 9	7 6½	7 12
Index Numbers (a)		123	120	126	129	123

* Relates to Khandwa wheat.

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

[The figures state quantity per rupee in seers of 80 tolas.]

FORTNIGHT ENDING

31st March 1918.	15th April 1918.	30th April 1918.	15th May 1918.	31st May 1918.	15th June 1918.	30th June 1918.	15th July 1918.
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
6 0 4 7	6 0 4 7	6 0 4 7	6 8 4 7	6 8 4 7	6 8 4 12	6 8 4 12	7 4 4 12
8 0 8 12 8 10 6 4 9 8 8 6 8 14	8 0 8 12 9 0 7 8 9 0 8 2 8 8	8 8 10 0 9 8 6 12 9 4 8 14 10 4	9 8 10 0 9 10 8 0 10 0 10 4 10 0	8 12 10 0 9 0 8 4 10 0 10 4 10 0	8 12 10 8 9 0 7 8 10 0 9 12 9 12	8 8 10 4 8 12 7 10 9 8 9 8 9 12	8 0 9 8 8 8 7 8 9 4 9 0 9 2
7 14	7 11	8 6	8 8	8 12	8 12	8 8	7 8
8 10 8 4 7 8 7 0 8 12 9 0 8 10 9 10	9 3 8 0 8 12 7 0 8 12 9 0 8 14 9 6	8 15 8 8 10 0 7 8 9 4 10 8 10 0 9 12	8 14 8 8 9 8 8 4 9 0 10 0 9 9 9 12	8 13 8 8 9 8 8 4 8 12 9 12 9 14 9 10	8 11 8 8 9 8 8 0 8 8 9 12 9 6 9 4	8 4 8 0 8 12 7 8 8 8 9 8 8 14 9 4	8 8 7 0 8 4 7 0 8 0 8 12 8 7 9 0
7 11 7 10 9 8 5 14	7 11 8 14 9 8 6 11	7 10 8 8 9 8 6 11	7 0 8 8 8 8 6 11	6 11 7 14 8 12 6 11	6 11 7 8 8 12 6 10	6 11 7 8 8 8 6 10	7 0 7 8 7 12 6 10
7 10	8 0	8 8	8 5	8 8	9 5	9 10	9 10
5 6 5 13 6 0 7 15	5 6 5 13 5 0 7 15	5 6 5 13 5 8 7 0	4 13 5 13 5 8 6 8	4 13 5 13 6 0 6 8	4 13 5 13 6 0 6 8	4 13 5 13 6 8 6 8	4 13 5 13 6 0 6 8
8 12 9 0 7 0 6 0 7 14	10 8 9 0 8 0 6 0 6 9	11 0 9 0 9 0 7 0 6 9	10 8 9 0 9 0 7 0 7 3	11 0 9 0 9 0 7 0 7 3	11 0 9 0 9 0 7 0 7 3	11 0 9 0 9 0 7 0 7 8	11 0 9 0 9 0 6 12 6 9
7 0 7 5	4 10 7 12	4 10 7 5	4 10 7 5	4 10 6 14	4 10 6 11	4 10 6 11	4 10 6 11
7 14	8 0	8 8	8 8	8 10	8 9	8 6	7 10
121	120	112	112	111	111	114	125

B—Retail prices of Wheat in India—continued.

Port or province.	District.	FORTNIGHT ENDING				
		31st July 1918.	15th August 1918.	31st August 1918.	15th September 1918.	30th September 1918.
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
Port	Karachi	7 4	7 4	7 0	7 0	7 0
	Bombay*	4 12	4 7	4 7	3 13	3 13
Punjab	Lahore	7 12	7 8	7 12	7 0	6 4
	Ferozepore	8 8	8 4	8 0	7 4	6 4
	Amritsar	8 4	8 0	8 0	7 4	6 4
	Rawalpindi	7 8	6 12	7 2	7 0	6 8
	Lyallpur	8 6	8 2	8 4	7 8	6 10
	Multan	8 12	8 0	7 12	7 8	7 0
	Ambala	8 12	7 12	7 12	7 2	6 5
Delhi	Delhi	7 8	7 0	7 0	5 12	5 8
United Provinces	Benares	7 10	7 9	6 14	6 8	5 12
	Cawnpore	7 4	6 8	7 0	5 12	5 4
	Meerut	7 8	7 0	6 12	6 0	5 8
	Agra	6 12	7 0	7 1	6 2	5 6
	Lucknow	7 8	7 4	7 0	6 0	4 12
	Aligarh	8 0	7 12	7 4	6 12	6 0
	Shahjahanpur	8 0	6 14	6 14	6 1	5 6
	Fyzabad	7 12	7 8	7 6	7 0	5 8
Central Provinces and Berar.	Nagpur	7 0	6 8	6 1	5 7†	5 12
	Jubbulpore	7 4	6 14	6 12	6 0	5 12
	Raipur	7 12	7 12	6 12†	6 4	6 0
	Akola	6 10	6 10	5 13	5 8	5 4
North-West Frontier Province.	Peshawar	9 2	8 13	8 5	8 2	7 13
Bombay	Poona	4 13	4 13	4 13	3 14	3 14
	Ahmednagar	5 7	5 1	4 11	4 5	4 5
	Ahmedabad	6 0	5 0	5 8	4 8	4 0
	Dharwar	5 9	5 2	5 2	4 14	5 2
Bihar and Orissa	Patna	9 8	9 0	8 8	8 0	6 0
	Bhagalpur	9 0	9 0	9 0	8 8	7 0
	Muzaffarpur	8 8	8 8	7 0	7 0	5 8
	Ranchi	6 4	6 4	6 0	6 0	5 0
	Cuttack	6 9	6 9	6 9	6 9	5 14
Burma	Amherst (Moulmein)	4 10	4 10	4 10	4 10	4 10
	Mandalay	6 11	6 11	6 11	5 14	5 6
(Median Average)		7 8	7 0	7 0	6 3	5 10
Index Numbers (a)		127	137	137	155	170

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100

* Related to Khandwa wheat.

† Revised figure.

The figures state quantity per rupee in seers of 80 tola.

FORTNIGHT ENDING								Increase or decrease in fortnight ending 31st January 1919 as compared with preceding fortnight
15th October 1918.	31st October 1918.	15th November 1918.	30th November 1918.	15th December 1918.	31st December 1918.	15th January 1919.	31st January 1919.	
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	Per cent?
6 0	6 0	5 12	5 12	5 0	5 0	5 8	5 8	Nil
3 13	3 11	3 6	3 3	3 3	3 8	3 8	3 8	Nil
6 4	6 4	6 4	6 4	6 4	5 12	5 8	5 8	Nil
6 8	6 4	6 4	6 4	6 8	6 0	6 0	6 0	Nil
6 8	6 8	6 8	6 8	6 6	6 2	5 12	5 14	-2
6 4	6 6	6 6	6 2	6 6	5 12	5 12	6 4	-8
6 12	6 10	6 8	6 8	6 4	5 12	6 0	5 8	+9
6 14	7 0	6 12	6 12	6 14	6 14	6 2	6 2	Nil
6 1	6 1	6 0	6 0	6 0	6 0	5 6	5 4	+2
5 12	5 12	5 8	5 8	5 12	5 8	5 8	5 8	Nil
5 11½	6 1½	5 14	5 7	5 7	5 11½	5 11½	5 7	+5
5 8	5 14	5 8	5 12	5 12	5 12	5 4	5 4	Nil
6 0	6 0	5 12	5 12	6 0	6 0	5 8	5 4	+5
5 4	5 10	5 7	5 9	5 10	6 3	5 11	5 10	+1
5 12	6 0	5 12	5 12	5 8	5 8	5 6	5 6	Nil
5 12	6 4	6 0	6 0	6 4	6 4	6 0	5 12	+4
6 6½	6 2	5 12	5 4	5 8	5 8	5 4	5 6	-2
5 6	6 4	6 2	6 0	6 0	5 14	6 0*	6 0	Nil
4 14	4 14	3 14	3 14	4 13	5 7	5 7	4 8	+21
5 6	5 8	4 15	5 8	5 8	5 12	5 8	5 8	Nil
5 0	5 0	5 0	5 0	5 4	5 8	5 12	5 0	+15
5 4	3 9	3 5	3 5	4 7	5 4	5 4	5 13	-10
7 13	7 13	7 13	7 18	7 8	7 8	7 9	7 6	+3
3 14	3 14	3 14	3 14	3 14	3 10	3 0	3 0	Nil
4 5	4 5	4 5	4 5	4 5	4 5	1 5	4 5	Nil
4 8	4 8	4 0	4 0	4 0	4 0	3 8	3 8	Nil
4 11	4 12	4 8	4 12	4 8	5 0	4 12	4 8	+6
7 0	7 8	7 0	7 0	7 0	6 8	6 0	6 0	Nil
6 10	6 4	6 0	6 4	6 2	6 2	6 2	6 2	Nil
5 8	6 0	6 0	6 0	6 0	5 8	5 0	5 0	Nil
4 8	4 8	4 8	5 0	5 0	5 0	5 0	5 0	Nil
5 14	4 14	4 14	4 14	4 4	4 4	4 4	4 4	Nil
4 10	3 8	3 8	3 8	3 4	3 4	3 8	3 8	Nil
4 15	4 12	4 9	4 9	4 9	4 9	4 9	4 9	Nil
5 11½	6 0	5 12	5 10½	5 9	5 9½	5 8	5 6½	+2
167	159	166	169	172	170	174	177	

* Since reported.

Variations expressed in Index Numbers during the fortnight ending the 31st January as compared with those in the previous fortnight in 1919 and 1918 :—

	1919.*			1918.		
	15th January	31st January	Increase or Decrease	15th January	31st January	Increase or Decrease
			Per cent.			Per cent.
India	100	102	+2	100	97	-3
Punjab	100	98	-2	100	100	Nil
United Provinces .	100	103	+3	100	100	Nil
Central Provinces and Berar.	100	104	+4	100	103	+3

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492 lbs.

IN INDIAN PORTS.

[Index Numbers—Prices for the week ending the 30th July, 1914 = 100.]

Date.	KARACHI.				BOMBAY (DELHI No. 1 WHITE PESTY).		CALCUTTA CLUB No. 2.	
	WHITE (5% BARLEY, 3% DIET, AND 30% RED).		RED (5% BARLEY, 3% DIET, AND 92% RED).		Price.	Index Numbers.	Price.	Index Numbers.
	Price.	Index Numbers.	Price.	Index Numbers.				
Week ending 30th July 1914	s. d. 31 6	100	s. d. 31 3	100	s. d. 32 9	100	s. d. 34 9½	100
" 6th August "	31 3	99	31 0	99	32 10½	100	34 9½	100
" 3rd September "	34 6	110	34 3	110	...	...	34 10½	100
" 1st October "	35 9	113	35 1½	112	33 7	103	...	...
" 5th November "	38 9	123	38 0	122	34 9½	106	41 8½	120
" 3rd December "	40 0	127	39 0	125	35 10½	110	44 4	127
" 30th " "	44 3	140	41 6	133	40 7½	124	...	...
" 7th January 1915	42 6	135	39 6	126	41 0	125	47 4	136
" 4th February "	45 0	143	43 0	138	42 1	128	48 10	140
" 25th " "	50 0	159	48 0	154	41 2	126	50 10	146
" 4th March "	44 6	141	42 6	136	38 4	117	49 10	143
" 1st April "	42 0	133	39 0	125	35 8½	109	40 10½	117
" 6th May "	37 6	119	36 9	118	38 5	117	34 4½	90
" 3rd June "	36 6	116	35 9	114	39 7½	121	34 10½	100
" 2nd July "	34 0	108	33 3	106	...	...	35 10½	103
" 23rd " "	34 9	110	34 0	109	38 6½	118	37 1½	107
" 6th August "	34 9	110	34 0	109	...	...	38 7½	111
" 27th " "	36 0	114	35 0	112	41 4½	126	39 4½	113
" 3rd September "	36 3	115	35 3	113	42 1	128	40 10	117
" 29th " "	38 0	121	37 3	119	40 0	122	40 4½	116
" 8th October "	37 6	119	36 9	118	39 5½	120	40 10½	117
" 5th November "	37 9	120	37 3	119	40 4	123	42 4	122
" 3rd December "	36 9	117	36 6	117	39 6	121	41 10	120
" 7th January 1916	37 4½	119	37 1½	119	39 11	122	42 4	122
" 4th February "	34 9	110	34 6	110	38 9	118	37 10	109
" 3rd March "	38 9	107	33 6	107	37 5	114	38 10	112
" 7th April "	30 9	98	30 6	98	35 3	108	32 11	95
" 5th May "	28 10½	92	28 7½	92	33 8	103	32 11	95
" 12th " "	34 3	109	30 0	96	33 8	103	32 5	93
" 2nd June "	30 3	96	30 0	96	34 7	106	33 3	96
" 30th " "	29 0	92	28 9	92	33 4	102	32 8	94
" 7th July "	29 9	94	29 6	94	34 0	104	32 5	93
" 14th " "	32 0	102	31 9	102	33 8	103	32 2	95
" 23rd " "	33 6	106	33 3	106	35 6	108	33 4½	96
" 4th August "	34 0	108	33 9	108	35 8	108	32 10½	94
" 31st " "	36 3	116	34 3	113	36 2	111	33 4½	96
" 8th September "	35 4½	112	34 4½	110	36 7½	112	34 1½	98
" 22nd " "	34 0	108	33 0	106	35 6	108	34 1½	98
" 13th October "	35 6	113	34 6	110	34 9½	106	34 1½	98
" 27th " "	35 6	113	34 6	110	35 2	107	34 1½	98
" 3rd November "	36 3	115	35 3	113	37 0	113	34 11	100
" 24th " "	37 9	120	36 9	118	39 2	120	37 10	109
" 1st December "	38 6	122	37 6	120	39 3	120	41 1	118
" 29th " "	39 3	125	38 3	122	37 6	114	...	...
" 5th January 1917	39 0	124	38 0	122	38 1	116	39 4	113
" 30th March "	38 0	121	37 0	118	36 9	113	36 4	104
" 13th April "	38 6	122	37 6	120	37 4	114	37 4	107
" 4th May "	37 0	117	36 0	115	36 7	112	34 2	93

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492 lbs.—*contd.*

IN LONDON.

[Index Numbers—Price on 30th July, 1914, in the case of Choice White Karachi and that on the first date available in the case of other grades taken as 100.]

Date.	CHOICE WHITE KARACHI.		RED KARACHI.		DELHI.		CHOICE WHITE BOMBAY.		CLUB No. 1.		CLUB No. 2.	
	Price.	Index Num- bers.	Price.	Index Num- bers.	Price.	Index Num- bers.	Price.	Index Num- bers.	Price.	Index Num- bers.	Price.	Index Num- bers.
	s. d.		s. d.		s. d.		s. d.		s. d.		s. d.	
10th July, 1914	39 6 July-Aug.	100	...	...	...	...	...	...	...	...	...	...
1st August "	41 0	104	...	...	...	...	...	...	...	...	...	...
3rd September, 1914	46 0	116	...	...	...	...	...	...	...	...	...	...
1st October "	44 9	113	...	...	...	...	...	...	...	...	...	...
4th November "	48 3	122	...	...	...	...	...	...	...	...	...	...
3rd December "	50 6	128	50 0	100	...	...	...	...	...	...	...	...
16th " "	Nominal	...	...	...	50 9 May-June.	100	...	...	...	...	50 6 April-May Sellers.	100
30th " "	51 6 May-June.	130	53 0 Jany.-Feb.	106	52 0	102	...	...	...	...	52 0 April-May.	103
8th January, 1915	52 3 Do.	132	...	...	53 3 May-June.	105	...	...	...	...	53 6 Do.	106
4th February "	61 0 Do.	154	Nominal	...	61 4½ Do.	121	...	...	...	...	Nominal	...
25th " "	60 3 Do.	153	Do.	...	60 6 April-May.	119	...	...	...	...	64 6 Mar.-April.	128
4th March "	59 0 Do.	149	Do.	...	59 3 Do.	117	...	...	...	...	59 6 April-May.	118
8th April "	58 0 Do.	147	Unoffered	...	Unoffered	...	...	...	...	...	64 3 Do.	127
6th May "	66 3 June-July.	168	64 0 June-July.	128	65 0 May-June.	128	...	...	...	...	65 0 Do.	129
12th " "	63 9 Do.	161	63 3 Do.	126	64 3 Do.	127	68 0	100	67 0	100	...	...
4th June "	61 0 Do.	154	60 9 Do.	121	61 6 June-July.	121	62 9 June-July.	92	62 0 June-July.	93	61 0 June-July.	121
2nd July "	53 0 June	134	52 9 June.	106	53 3 June	105	53 9 Do.	7	53 3 Do.	79	52 9 Do.	104
23rd " "	56 0 July	142	55 7½ July.	111	56 3 July	111	56 9 July	83	56 3 July	84	55 9 July	110
6th August "	56 6	143	56 1½	112	56 9	112	57 3 Do.	84	56 9	85	56 1½	111
27th " "	54 0	137	56 1½	112	56 6	111	57 3 Do.	84	56 9	85	56 1½	111
3rd September "	54 0 July, Sellers.	137	53 7½ July, Sellers.	107	...	...	Nominal	...	56 9 July, Sellers	85	...	...
24th Sept., '15 to 18th April 1916.	No sellers	...	...	...	...	...	...	...	...	...	...	...
19th April, 1916	61 0	154	60 0	120	...	...	...	...	...	...	...	...
28th April to 15th May 1916.	No sellers	...	...	...	...	...	...	...	...	...	...	...
19th May, 1916	63 0 May-June.	159	...	...	...	...	...	...	...	...	...	...
2nd and 9th June, 1916	Nominal	...	...	...	...	...	...	...	...	...	...	...
17th June, 1916	57 0 June-July.	144	...	...	...	...	...	...	...	...	...	...
23rd " "	56 0 June, Sellers.	139	...	...	...	...	...	...	...	...	...	...
27th " "	55 6, Sellers.	141	...	...	...	...	...	...	...	...	...	...
29th " June to 7th July, 1916.	Nominal	...	...	...	...	...	...	...	...	...	...	...
14th July, 1916	58 6 July-Aug.	148	...	...	...	...	...	...	...	...	...	...
22nd " "	59 0 Do.	149	58 6 July-Aug. Sellers.	113	...	...	...	...	...	...	...	...
28th " "	61 3 Do. Sellers.	155	...	...	...	...	...	...	...	...	...	...
4th August "	65 0 Aug.-Sept.	165	...	...	...	...	...	...	...	...	...	...
31st " "	72 6 Sept., Sellers.	184	Nominal	...	...	...	...	...	...	...	...	...
30th September 1916.	73 0 Oct., Paid.	185	Do.	...	...	...	...	...	...	...	...	...
1st October "	71 0 Do.	108	Do.	...	...	...	...	...	...	...	...	...
1st October "	73 9 Oct.-Nov. Sellers.	187	Do.	...	...	...	...	...	...	...	...	...
21st " "	75 6 Do.	191	Do.	...	...	...	...	...	...	...	...	...
3rd November "	79 0, Paid	200	Nominal	...	79 6 Sellers.	157	...	...	...	...	...	...
24th " "	81 0, Paid	205	Do.	...	79 6 Noml.	157	...	...	...	...	...	...
1st December "	82 0 Buyers	208	Do.	...	79 6 Do.	157	...	...	...	...	...	...
5th to 12th Jan. 1917.	No sellers	...	Do.	...	79 6 Do.	157	...	...	...	...	...	...
2nd February to 30th March 1917	82 0 Feb.-Mar. & Mar.-April.	208	No sellers.	...	79 6 Do.	157	...	...	...	...	...	...
4th April 1917	83 0 April-May	210	Do.	...	79 6 Do.	157	...	...	...	...	...	...
12th April to 4th May 1917	85 0 Do.	215	Do.	...	79 6 Do.	157	87 6	129	...	...	...	...

[Index Numbers—Prices for the week ending the 30th July, 1914=100.]

Date.	KARACHI.				BOMBAY (DELHI No. 1 WHITE PESSY).		CALCUTTA CLUB No. 2.					
	WHITE (5% BARLEY, 3% DIRT, AND 30% RED).		RED (5% BARLEY, 3% DIRT, AND 92% RED).		Price.	Index Numbers.	Price.	Index Numbers.				
	Price.	Index Numbers.	Price.	Index Numbers.								
	s.	d.		s.	d.	s.	d.	s.	d.			
Week ending 29th June 1917	35	6	118	34	6	110	39	6	121	36	1	104
" 27th July	37	3	118	36	3	116	38	5	117	37	4	107
" 31st August	38	6	116	35	6	114	35	2	107	36	4	104
" 28th September	37	9	120	36	9	118	37	8	115	38	2	110
" 26th October	38	9	123	37	9	121	40	8	124			
" 30th November	43	0	187	42	0	184	40	8	124	42	10	123
" 28th December	43	0	187	42	0	184	40	5	123			
" 4th January, 1918	42	3	184	41	3	132	40	5	123	45	10	132
" 11th "	42	0	183	41	0	131	41	0	125	46	4	133
" 18th "	42	0	183	41	0	131	40	3	123	44	10	129
" 25th "	40	0	127	39	0	125	40	2	123	45	7	131
" 1st February	39	3	125	38	3	122	39	11	122	45	7	131
" 8th "	43	0	187	42	0	184	40	5	123	44	10	129
" 15th "	41	6	182	40	6	130	40	10	125	46	1	132
" 22nd "	42	6	185	41	6	133	40	11	125	48	10	140
" 1st March	42	6	185	41	6	133	41	3	126	51	1	147
" 8th "	42	6	185	41	6	133	41	1	125	48	4	139
" 15th "	42	0	138	41	0	181	40	6	124	40	4	116
" 22nd "	42	0	133	41	0	131	40	6	124	39	4	113
" 29th "	41	6	132	40	6	130	40	9	124	40	10	117
" 5th April	41	6	132	40	6	130	41	2	126	40	10	117
" 12th "	41	6	132	40	6	130	41	9	127	41	1	118
" 19th "	41	0	130	40	0	128	41	10	128	42	10	123
" 26th "	42	0	133	41	0	131	41	3	126	40	4	116
" 3rd May	42	0	133	41	0	131	42	1	128	39	4	113
" 10th "	42	0	133	41	0	131	43	5	133	39	10	114
" 17th "	42	0	133	41	0	131	43	9	134	40	4	116
" 24th "	42	6	135	41	6	133	43	7	133	41	1	118
" 31st "	42	6	135	41	6	133	43	11	134	40	4	116
" 7th June	42	0	133	41	0	131	42	6	130	41	1	118
" 14th "	42	0	133	41	0	131	46	8	142	40	10	117
" 21st "	41	6	132	40	6	130	42	10	131	40	10	117
" 28th "	41	6	132	40	6	130	48	1	147	40	4	116
" 5th July	41	6	132	40	6	130						

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492 lbs.—*contd.*IN LONDON—*contd.*

[Index Numbers—Price on 30th July, 1914, in the case of Choice White Karachi and that on the first date available in the case of other grades taken as 100.]

Date.	CHOICE WHITE KARACHI.		RED KARACHI.		DELHI.		CHOICE WHITE BOMBAY.		CLUB No. 1.		CRUS No. A.	
	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.
	<i>s. d.</i>		<i>s. d.</i>		<i>s. d.</i>		<i>s. d.</i>		<i>s. d.</i>		<i>s. d.</i>	
5th to 11th May '17	86 9 May-June quoted.	220	No Sellers	...	79 6 Noml.	157	87 6	129	...	...	...	...
18th May to 6th July.	86 9 "	220	86 3	172	86 9	171	87 6	129	86 9	129	...	...
18th to 20th July.	86 9 "	220	86 3 afloat	172	86 9 afloat	171	89 6	132	86 9	129	...	...
27th July to 10th Aug. 1917	No sellers. Nominal	...	...	...	...	...	...	...	...	...	...	...
17th to 24th Aug. '17	86 9 sellers	220	86 3 sellers	172	86 9 sellers	171	89 6 sellers	132	86 9 sellers	129	...	...
31st Aug. 1917	86 9 Nominal	220	86 3 Nom.	172	86 9 Nom.	171	89 6 Nom.	132	86 9 Nom.	129	...	...
7th September '17 to 2nd Jan. '18	78 0	197	77 6	155	77 6	153	79 0	116	...	...	78 0	154
3rd January to 17th October '18	80 0	203	79 6	159	79 6	157	81 0	119	...	...	80 0	158
18th October '18 to 6th January '19	80 0 afloat	203	80 0 afloat	160	80 0 afloat	158	80 0 afloat	118	...	...	80 0 afloat	158
7th January to 20th February '19.	Nothing offering	to London	...	...	...	...	...	...	...	...	...	...

Note.—The Indian price quotations are market, and not F. O. B., prices. The source of these quotations is the Prices Current published weekly by the Government of India.

FOREIGN SEA-BORNE TRADE DURING JANUARY, 1919.

REVIEW of the SEA-BORNE TRADE of BRITISH INDIA for the month of JANUARY, 1919, and for the ten months ended January, 1919.

FOREIGN COMMERCE.

FOREIGN SEA-BORNE TRADE DURING JANUARY, 1919.

The trade returns of British India for January, 1919, as compared with those of its immediate predecessor, showed increases in the import and export trade. The total imports of merchandise in January, 1919, were valued at R17,94 lakhs as against R13,20 lakhs in the preceding month, and the value of the exports was R23,32 lakhs as against R16,21 lakhs, and of the re-exports R1,47 lakhs as against R1,45 lakhs. Imports increased by 36 per cent, exports by 44 per cent, and re-exports by 1 per cent. As compared with January, 1918, imports showed an increase of 17 per cent, exports of 6 per cent, and re-exports of 42 per cent. A review of the trade of the ten months ended January, 1919, will be found on page 7.

The most interesting features of the month, as compared with the corresponding month of the previous year, were (1) the considerable decrease in the exports of wheat, barley, pulse, tea, raw cotton, raw wool and jute bags and cloth, and (2) an increase in the shipments of raw and tanned hides and skins and linseed.

The quantity of wheat shipped in January, 1919, was only 1,400 tons as against 25,300 tons in January, 1918. The shipments were made mainly to the Bahrein Islands, the Persian Gulf ports of Asiatic Turkey, Persia, Arabia, and Hongkong. The exports of raw jute and rice, not in the husk, also decreased as compared with the previous year. In the import trade, as compared with January, 1918, there were increases in the imports of cotton twist and yarn, sugar, 16 D. S. and above, salt, steel bars and channel, and iron or steel sheets and plates, while there were noticeable decreases in the imports of cotton piecegoods, kerosene oil, and matches. Under machinery and millwork, the value of cotton mill machinery almost doubled from nearly R16 lakhs in January, 1918, to R30 lakhs in January, 1919, while jute mill machinery increased from R7 lakhs to R11 lakhs.

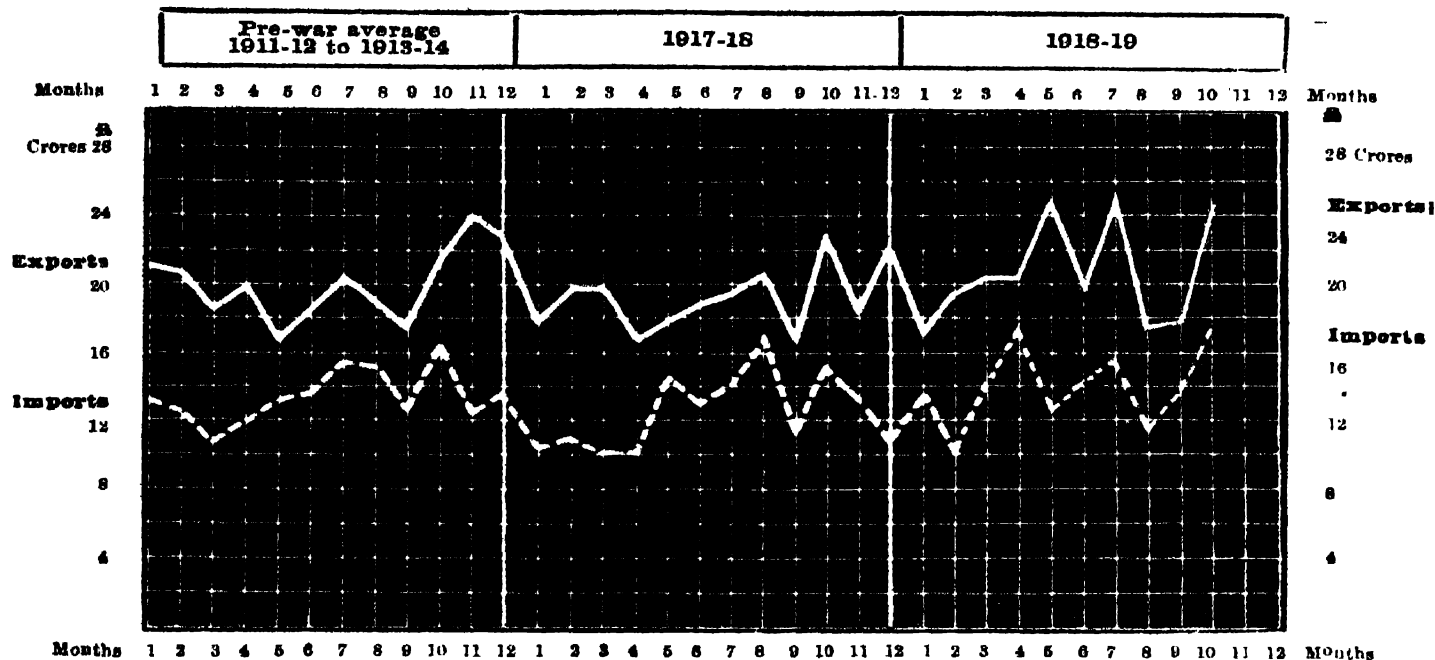
The following statement shows the monthly imports and exports of merchandise during October, 1918, to January, 1919, as compared with the corresponding months of the preceding year :—

	IMPORTS				EXPORTS, INCLUDING RE-EXPORTS			
	1918-19	1917-18	Increase (+) or decrease (-) in 1918-19 as compared with 1917-18.	Per cent	1918-19	1917-18	Increase (+) or decrease (-) in 1918-19 as compared with 1917-18	Per cent
	R(lakhs)	R(lakhs)	R(lakhs)		R(lakhs)	R(lakhs)	R(lakhs)	
October	15,78	14,01	+1,77	+13	24,86	19,53	+5,33	+27
November	11,49	16,80	-5,31	-32	17,20	20,56	-3,36	-16
December	13,20	11,34	+1,86	+16	17,06	16,52	+54	+5
January	17,94	15,31	+2,63	+17	24,79	23,12	+1,67	+7
TOTAL (4 months)	58,41	57,46	+95	+2	84,51	80,03	+4,48	+6

The chart showing the course of monthly imports and exports, including re-exports, from April, 1918, to January, 1919, as compared with the pre-war average, is appended below :—

MONTHLY IMPORTS AND EXPORTS FROM APRIL, 1917, TO JANUARY, 1919, AS COMPARED WITH THE PRE-WAR AVERAGE.

(Private merchandise only.)



The actual net excess of exports, including re-exports, over imports was R6,85 lakhs in January, 1919, and R4,46 lakhs in December, 1918. The statement below shows the figures of imports and exports, including re-exports, during December and January of the years 1916-17, 1917-18, and 1918-19, and the actual net excess of exports over imports during the same periods :—

	1916-17		1917-18		1918-19		Actual net excess of exports over imports		
	Imports	Exports, including re-exports	Imports	Exports, including re-exports	Imports	Exports, including re-exports	1916-17	1917-18	1918-19
	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)
December	10,47	19,33	11,34	16,82	13,20	17,06	8,86	5,48	4,46
January	14,19	21,95	15,31	23,12	17,94	24,79	7,76	7,81	6,85

Comparisons with December, 1918.—As compared with December, 1918, the most noticeable changes * were :—

Under imports: *increases* under spirits (+R11 lakhs), salt (+R20 lakhs), mineral oils other than kerosene (+R31 lakhs), chemicals (+R15 lakhs), hardware (+R10 lakhs), aniline and alizarine dyes (+R12 lakhs), cotton mill machinery (+R20 lakhs), cotton twist and yarn (+R28 lakhs), cotton piecegoods, grey (+R66 lakhs), white (+R38 lakhs), and coloured (+R36 lakhs), but a *decrease* under sugar, 16 D. S. and above (—R41 lakhs).

Under exports: *increases* under raw hides (+R10 lakhs), gram (+R11 lakhs), rice (+R59 lakhs), tea, black (+R80 lakhs), coconut oil (+R10 lakhs), linseed (+R30 lakhs), raw cotton (+R2,93 lakhs), raw hemp (+R23 lakhs), raw jute (+R46 lakhs), raw silk (+R10 lakhs), rubber, raw (+R41 lakhs), skins, tanned (+R82 lakhs), cotton twist and yarn (+R31 lakhs), hides, tanned (+R59 lakhs), but *decreases* under raw skins (—R14 lakhs), raw wool (—R77 lakhs), castor seed (—R23 lakhs), and jute, gunny bags (—R44 lakhs).

NOTE.—Figures of exports are subject to correction.

* The articles of which the fluctuations were less than R10 lakhs are not especially noticed.

Comparisons with January, 1918.—As compared with January, 1918, the most noticeable changes * were :—

Under imports: *increases* under sugar, 16 D. S. and above (+R29 lakhs), spirits (+R10 lakhs), salt (+R12 lakhs), mineral oils, other than kerosene (+R24 lakhs), hardware (+R17 lakhs), cotton mill machinery (+R14 lakhs), bars and channel (steel) (+R17 lakhs), iron and steel, sheets and plates (+R11 lakhs), cotton twist and yarn (+R40 lakhs), and articles imported by post (+R13 lakhs), but *decreases* under silk, raw (—R16 lakhs), kerosene oil (—R12 lakhs), cotton piecegoods, white (—R51 lakhs) and coloured (—R48 lakhs), and matches (—R19 lakhs).

Under exports: *increases* under raw skins (+R40 lakhs), linseed (+R1,03 lakhs), raw hemp (+R35 lakhs), raw rubber (+R23 lakhs), skins, tanned and hides, tanned (+R83 lakhs each), cotton twist and yarn (+R72 lakhs), rice (+R31 lakhs), and raw jute (+R59 lakhs),† but *decreases* under barley (—R36 lakhs), pulse (—R21 lakhs), wheat (—R33 lakhs), tea, black (—R88 lakhs), lac (—R19 lakhs), raw cotton (—R52 lakhs), castor seed (—R19 lakhs), groundnuts (—R16 lakhs), raw wool (—R25 lakhs) jute, gunny bags (—R61 lakhs) and gunny cloth (—R68 lakhs).

VARIATIONS IN CLASSES.

The variations in January, 1918 and 1919, as compared with December, 1917 and 1918, respectively, according to the four main classes of merchandise are as follows :—

	December, 1917	January, 1918	Increase (+) or decrease (—)	December, 1918	January, 1919	Increase (+) or decrease (—)
	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)
IMPORTS						
1. Food, drink, and tobacco	2,78	2,76	—2	3,36	3,54	+18
2. Raw materials and produce and articles mainly unmanufactured	82	82	...	48	79	+31
3. Articles wholly or mainly manufactured	7,47	11,29	+3,82	8,94	13,14	+4,20
4. Miscellaneous and unclassified	27	44	+17	42	47	+5
	—	—	—	—	—	—
Total	11,34	15,31	+3,97	13,20	17,94	+4,74
EXPORTS						
1. Food, drink, and tobacco	5,32	6,01	+69	2,85	4,61	+1,76
2. Raw materials and produce and articles mainly unmanufactured	4,48	9,32	+4,84	7,00	10,87	+3,87
3. Articles wholly or mainly manufactured	6,32	6,57	+25	6,21	7,66	+1,45
4. Miscellaneous and unclassified	15	19	+4	15	18	+3
	—	—	—	—	—	—
Total	16,27	22,09	+5,82	16,21	23,32	+7,11

*The articles of which the fluctuations were less than R10 lakhs are not especially noticed.

† The quantities of rice and raw jute exported decreased. The increase in value was due to higher prices.

COMPARISON WITH THE IMPORTS AND EXPORTS OF THE PRECEDING MONTH (DECEMBER, 1918)*

I.—Imports.

AN INCREASE IN THE IMPORTS OF SALT AND A DECREASE IN THE IMPORTS OF SUGAR.

The imports of Food, drink, and tobacco in January, 1919, increased by R18 lakhs, as compared with the preceding month, to R3,54 lakhs. The imports of sugar, 16 D. S. and above, in January, 1919, decreased in quantity by 24 per cent and in value by 18 per cent as compared with the preceding month (December, 1918). Imports from all the principal contributing countries decreased. In the ten months ended January, 1919, the imports of sugar, 16 D. S. and above, amounted to 420,485 tons, valued at R12,60 lakhs, as against 355,110 tons, valued at R11,61 lakhs, in the corresponding period of the previous year. The imports of salt in January, 1919, increased by 41,724 tons to 52,824 tons.

AN INCREASE IN THE IMPORTS OF RAW COTTON.

The value of the imports of Raw materials in January, 1919, increased by R31 lakhs to R79 lakhs. The quantity of cotton, raw, imported in January, 1919, increased by 29 per cent to 4,406 cwts as compared with the preceding month.

AN INCREASE IN THE IMPORTS OF COTTON YARN AND COTTON PIECE GOODS AND STEEL BARS AND CHANNEL.

The value of the imports of Manufactured articles in January, 1919, increased by R4,20 lakhs to R13,14 lakhs. The quantity of cotton yarn imported in January, 1919, increased by 35 per cent to 4,665,853 lbs. The imports of cotton piece goods, including fents, in January, 1919, increased by 20 million yards or 23 per cent to 107 million yards, while the value (R4,58 lakhs), increased by 44 per cent. Grey goods increased by 7 million yards or 12 per cent to over 65 million yards, and white goods by 6 million yards or 42 per cent to nearly 21 million yards, and coloured goods by 7 million yards or 58 per cent to 18 million yards. In the ten months ended January 1919, the total imports of cotton piece goods amounted to 969 million yards, valued at R42,77 lakhs, as against 1,380 million yards, valued at over R43,04 lakhs, in the corresponding period of the previous year. Bars and channel (steel) rose by 96 per cent to 3,630 tons in January, 1919.

II.—Exports.

AN INCREASE IN THE EXPORTS OF RICE AND A DECREASE IN THE EXPORTS OF WHEAT.

The exports of Food, drink, and tobacco increased in January, 1919, by R1,76 lakhs, as compared with the preceding month, to R4,61 lakhs.

Exports of rice, not in the husk, increased in January, 1919, as compared with the preceding month by 44 per cent in quantity, and 41 per cent in value.

Exports of Rice, not in the husk.

	December 1918.	January 1919.
	Tons	Tons
To United Kingdom	7,653	14,483
„ Ceylon	39,429	41,129
„ Straits Settlements	16,762	42,681
„ Mauritius	7,164	270
„ Egypt	29,084	36,764
Total (including other countries)	114,484	164,863

The marginal table shows the exports to the principal countries. Exports to the United Kingdom, Ceylon, and the Straits Settlements increased, while those to Mauritius decreased. In the ten months, ended January, 1919, the exports of rice amounted to 1,898,242 tons, valued at R21 crores, as against

1,391,672 tons, valued at R15 crores in the corresponding period of the previous year. Exports of wheat fell by 57 per cent to 1,363 tons, valued at R3 lakhs. In the ten months, ended January, 1919, the total exports of wheat amounted to 493,855 tons as against 1,364,000 tons in the corresponding period of the previous year.

*Comparison is made with the previous month, and not with the corresponding month of last year, owing to the present abnormal circumstances brought about by the war.

A LARGE INCREASE IN THE EXPORTS OF TEA.

Shipments of tea in January, 1919, increased by 189 per cent over those of the preceding month to 31 million lbs. The United Kingdom took 25 million lbs as against 4 million lbs in December, 1918. The total exports in the ten months ended January, 1919, amounted to 280 million lbs, as against 283 million lbs in the corresponding period of 1918.

AN INCREASE IN THE EXPORTS OF RAW COTTON, AND RAW JUTE, AND A DECREASE IN THE EXPORTS OF RAW WOOL.

The value of the exports of Raw materials increased by R3,87 lakhs to R10,87 lakhs.

	<i>Exports of raw cotton.</i>	
	December, 1918.	January, 1919.
	Tons	Tons
To Japan	6,510	22,105
„ United Kingdom	321	3,092
„ France	134	702
„ Italy	1,330	36
Total (including other countries)	8,300	26,377

Raw cotton.

The marginal tables show the exports of raw cotton and jute to the principal countries. The shipments of raw cotton increased in January, 1919, by 218 per cent to 26,377 tons, valued at R4,32 lakhs. Exports to Japan and the United Kingdom considerably increased. In the ten months ended January, 1919, the exports fell by 56 per cent to 131,936 tons, valued at R21,90 lakhs. The exports of raw jute in January, 1919, increased by 37 per cent to 37,490 tons and the value thereof rose by 42 per cent to R1,55 lakhs. Exports to the United Kingdom and the United States decreased, while those to France and Brazil increased. In the ten months ended January, 1919, the exports amounted to 326,790 tons, valued at R9,93 lakhs, as against 218,035 tons, valued at R5,21 lakhs, in the corresponding period of the previous year. The exports of raw wool in January, 1919, decreased to 3,280,622 lbs from 7,458,505 lbs in the preceding month.

January, 1919, the exports fell by 56 per cent to 131,936 tons, valued at R21,90 lakhs. The exports of raw jute in January, 1919, increased by 37 per cent to 37,490 tons and the value thereof rose by 42 per cent to R1,55 lakhs. Exports to the United Kingdom and the United States decreased, while those to France and Brazil increased. In the ten months ended January, 1919, the exports amounted to 326,790 tons, valued at R9,93 lakhs, as against 218,035 tons, valued at R5,21 lakhs, in the corresponding period of the previous year. The exports of raw wool in January, 1919, decreased to 3,280,622 lbs from 7,458,505 lbs in the preceding month.

Raw jute.

	<i>Exports of raw jute.</i>	
	December, 1918.	January, 1919.
	Tons	Tons
To United Kingdom	15,245	14,847
„ France	1,585	10,293
„ Japan	164	269
„ United States	8,943	446
„ Brazil . . . . .	...	11,154
Total (including other countries)	27,407	37,490

Raw wool.

A DECREASE IN THE EXPORTS OF JUTE, GUNNY BAGS AND GUNNY CLOTH.

The value of the exports of Manufactured articles increased by R1,45 lakhs to R7,66 lakhs.

Jute, gunny bags.

Exports of jute, gunny bags.

	December, 1918.	January, 1919.
	No.	No.
To United Kingdom . . . . .	...	22,000
„ France	1,035,000	3,784,000
„ China	3,162,000	2,653,000
„ Japan	3,366,000	1,515,000
„ Egypt	92,000	1,138,000
„ Chile	5,379,000	...
„ Australia	5,353,000	17,000
TOTAL (INCLUDING OTHER COUNTRIES)	No. 27,263,000 tons 25,927	16,587,000 14,440

Jute, gunny cloth.

Exports of jute, gunny cloth.

	December, 1918.	January, 1919.
	yards.	yards.
To United Kingdom	683,000	16,836,000
„ France	2,810,000	4,789,000
„ Canada	4,609,000	1,870,000
„ United States	45,994,000	50,545,000
„ Argentine Republic	15,046,000	...
TOTAL (INCLUDING OTHER COUNTRIES)	yards 76,871,000 tons 21,048	76,591,000 19,777

Exports of jute (gunny bags decreased by 39 per cent in number and 33 per cent in value. The marginal table shows the exports to the principal countries. Shipments to Australia, Japan, China, and Chile decreased, while those to France and Egypt increased. In the ten months ended January, 1919, the exports fell by 18 per cent to 498 millions, valued at R18,39 lakhs. Exports of jute, gunny cloth showed a slight decrease and amounted to over 76 million yards, valued at R1,95 lakhs. It will be seen from the marginal table that shipments to the United Kingdom, France, and the United States increased while those to Canada decreased. There were no shipments to the Argentine Republic in January, 1919. In the ten months ended January, 1919, the exports decreased by 3 per cent to 919 million yards, valued at R26 crores.

TEN MONTHS ENDED JANUARY, 1919.

The summary of the results for the ten months ended January, 1919, as compared with the corresponding period of 1913-14 (pre-war ten months) and of 1917-18, is as follows:—

	April to January, 1913-14 (Pre-war year).	April to January, 1917-18.	April to January, 1918-19.	Increase (+) or decrease (—) per cent as compared with 1917-18.
Merchandise (private)—				
Exports, including Re-exports.	R (lakhs) 2,00,17	R (lakhs) 1,90,64	R (lakhs) 2,06,48	+ 8
Imports.	1,54,32	1,26,27	1,40,91	+ 12
Actual net excess of exports over imports.	45,85	64,37	65,57	

NOTE.—The export figures for the ten months ended January, 1918 and 1919, are subject to correction.

In the ten months ended January, 1919, exports, including re-exports, were higher by Rs15,84 lakhs or 8 per cent than in 1917-18, and by Rs6,31 lakhs or 3 per cent than in 1913-14. In the same period imports were higher by Rs14,64 lakhs or 12 per cent than in 1917-18, but less by Rs13,41 lakhs or 9 per cent than in 1913-14. The net excess of exports over imports in these ten months was nearly Rs66 crores, as compared with Rs64 crores in 1917-18 and Rs46 crores in 1913-14. The total value of merchandise increased by Rs30 crores, or nearly 10 per cent, to Rs347 crores.

TRADE IN THE TEN MONTHS ENDED JANUARY, 1919.

In the ten months ended January, 1919, as compared with the corresponding period of the preceding year, the quantity of imported cotton piece goods decreased by 411 million yards, while the value (Rs43 crores) remained practically the same. The value of cotton twist and yarn imported, increased by over Rs4,76 lakhs, of articles imported by post by Rs1,41 lakhs, of salt by Rs32 lakhs, of silk piece goods by Rs77 lakhs, of raw cotton by Rs81 lakhs, of aniline and alizarine dyes by Rs22 lakhs, of sugar 16 D. S. and above by Rs99 lakhs, of paper by Rs28 lakhs, of betelnuts by Rs39 lakhs, of spirits by Rs29 lakhs, of steel bars and channel by Rs1,43 lakhs, of ale, beer, and porter by Rs18 lakhs, and of cotton mill machinery by Rs39 lakhs, while motor cars and motor cycles decreased by Rs42 lakhs, iron or steel sheets and plates by Rs20 lakhs, jute mill machinery by Rs23 lakhs, cotton hosiery by Rs20 lakhs, and wood (timber) by Rs51 lakhs. Under exports, the quantity of rice, not in the husk, increased by 506,570 tons and the value by Rs6,25 lakhs, while wheat showed a decrease of 870,000 tons in quantity and Rs10,54 lakhs in value. The quantity of raw cotton exported decreased by 167,000 tons, and the value thereof by Rs10,45 lakhs. The value of jute gunny bags exported increased by Rs2,79 lakhs and of gunny cloth by Rs9,69 lakhs, but there was a decrease in the quantities exported. The quantity of raw jute exported showed an increase of 108,755 tons or nearly 50 per cent. The value of tea increased by Rs1,58 lakhs, of hides, tanned, by Rs1,79 lakhs, and of seeds by Rs2,34 lakhs, while the value of raw hides decreased by Rs92 lakhs and of skins, tanned, by Rs17 lakhs, pulse by Rs1,96 lakhs, and coffee by Rs23 lakhs.

Comparing the values of the imports and exports during the ten months ended January, 1919, with those in the corresponding period of 1918, the chief increases and decreases are as follows:—

I.—Imports.

Increases		Decreases	
R	R	R	R
(thousands)	(thousands)	(thousands)	(thousands)
Cotton twist and yarn	4,75,92	Hardware	30,81
" grey piece goods	4,23,41	Spirits	28,88
Metals, steel bars and channel	1,42,95	Railway carriages, etc.	27,96
Articles imported by post	1,40,59	Paper (excluding pasteboard)	27,85
Sugar, 16 D. S. and above	99,28	Tobacco—cigarettes	23,56
Cotton, raw	81,40	Mineral oil other than kerosene	23,23
Silk piece goods	76,62	Aniline and alizarine dyes	21,96
Cotton mill machinery	39,20	Tea	20,67
Spices, betelnuts	38,68	Ale, beer, and porter	17,55
Salt	31,75	Coal	13,36
Decreases		Increases	
Cotton piece goods, coloured	3,53,74	Glass and glassware	31,41
" white	1,02,37	Precious stones and pearls, unset	31,01
Wood (timber)	50,96	Jute mill machinery	23,45
Motor cars and motor cycles	41,53	Metals—iron and steel—sheets and plates	20,38
Matches	39,46	Cotton, hosiery	20,17
Cement	34,87	Chemicals	18,50
Kerosene oil	34,75	Silk, raw	17,50

II.—Exports.

Increases		Decreases	
R	R	R	R
(thousands)	(thousands)	(thousands)	(thousands)
Jute manufactures—gunny cloth	9,69,47	Coconut oil	82,74
Rice	6,25,67	Opium	80,37
Jute, raw	4,72,42	Castor seed	71,36
Linseed	2,85,35	Rapeseed	54,56
Jute manufactures—gunny bags	2,79,88	Gram	48,96
Hides, tanned	1,78,68	Skins, raw	41,67
Tea, black	1,57,81	Rubber, raw	35,58
Cotton piece goods	1,21,26	Articles exported by post	25,17
Wool, raw	1,18,71	Hemp, raw	18,99
Decreases		Increases	
Grain, pulse, etc.—Barley	60,16	Seeds—Copra	18,67
Pulse	1,96,27	Groundnuts	1,31,30
Wheat	10,53,70	Sesamum	21,73
Wheat flour	64,88	Coffee	23,83
Cotton, raw	10,45,42	Coir manufactured	18,18
" twist and yarn	78,27	Coal	14,57
Hides and skins—		Lao	35,14
Hides, raw	91,92	Manganese ore	13,02
Skins, tanned	47,81		

NOTE.—The export figures for the ten months ended January, 1918 and 1919, are subject to correction.

Imports of Foreign Merchandise.

In the following table are shown the quantities and values of the principal articles of import during the ten months ended January, 1919, as compared with the figures for the corresponding period of 1917-18:—

Principal Articles	Quantity		Value		Increase (+) or decrease (—) in the ten months ended January, 1919, as compared with the corresponding period of 1917-18	
	1917-18	1918-19	1917-18	1918-19	Quantity	Value
	(thousands)	(thousands)	₹ (thousands)	₹ (thousands)	(thousands)	₹ (thousands)
Apparel (excluding haberdashery, hosiery, and boots and shoes)	—	—	1,13,67	1,41,70	—	+ 28,03
Carriages and carts (including cycles and motor cars)	—	—	92,19	49,56	—	—42,63
Chemicals	—	—	2,31,81	2,13,81	—	—18,50
Coal tons	19	52	5,65	19,01	+ 33	+ 13,36
Drugs and medicines	—	—	1,12,50	1,16,70	—	+ 4,20
Dyes, aniline and alizarine . . lbs.	1,649	3,162	73,55	1,00,51	+ 15,13	+ 21,96
Fruits and vegetables	—	—	91,98	79,15	—	—12,83
Glass and glassware	—	—	1,36,17	1,04,76	—	—31,41
Hardware	—	—	2,24,61	2,55,42	—	+ 30,81
Instruments, apparatus, etc.	—	—	1,44,88	1,69,90	—	+ 25,02
Liquors gals.	2,945	3,077	2,17,08	2,74,03	+ 1,32	+ 56,95
Machinery of all kinds, including belting for machinery	—	—	4,42,89	4,62,66	—	+ 19,77
Matches gross	13,797	9,986	1,84,50	1,45,04	—3,911	—39,46
Metals—iron and steel . . . tons	135	146	6,56,93	10,01,65	+ 13	+ 3,44,72
„ copper cwts	32	51	44,95	58,98	+ 19	+ 14,03
Oils—mineral gals.	51,900	49,884	2,97,41	2,85,90	—2,016	—11,51
Paper and pasteboard	—	—	1,81,80	2,17,24	—	+ 35,44
Provisions and oilman's stores	—	—	1,48,56	1,64,46	—	+ 15,90
Railway plant and rolling-stock	—	—	43,77	82,67	—	+ 38,90
Salt tons	246	329	1,60,18	1,91,93	+ 83	+ 31,75
Spices lbs	110,506	128,335	1,58,49	1,89,10	+ 17,829	+ 30,61
Stationery	—	—	54,70	56,90	—	+ 2,20
Sugar, 16 D. S. and above . . cwts	7,102	8,410	11,60,66	12,59,94	+ 1,308	+ 99,28
Tea lbs	8,080	8,917	50,93	71,60	+ 8,37	+ 20,67
Textiles—						
Cotton, raw cwts	41	87	31,43	1,12,92	+ 46	+ 81,49
„ twist and yarn . . . lbs	15,222	35,111	3,31,36	8,07,28	+ 19,889	+ 4,75,92
„ grey piece goods . . yards	544,837	484,608	15,49,97	10,78,88	—60,220	+ 4,23,41
„ white „ „ . . . „	452,655	252,446	12,50,54	11,48,17	—200,309	—1,02,37
„ coloured „ „ . . . „	354,615	209,102	14,25,86	10,72,12	—145,513	—3,53,74
„ other sorts of manufac- tures	—	—	2,99,26	2,79,55	—	—19,71
Silk, raw lbs	1,721	1,361	1,09,65	92,14	—460	—17,51
„ manufactures	—	—	2,37,83	3,20,79	—	+ 52,96
Woollen manufactures	—	—	1,87,77	1,90,99	—	+ 2,88

Exports of Indian Merchandise.

The table below shows the quantities and values of the principal articles of Indian merchandise exported during the ten months ended January, 1919, as compared with the figures for the corresponding period of 1917-18 :—

Principal Articles	Quantity		Value		Increase (+) or decrease (—) in the ten months ended January, 1919, as compared with the corresponding period of 1917-18	
	1917-18	1918-19	1917-18	1918-19	Quantity	Value
	(thousands)	(thousands)	₹ (thousands)	₹ (thousands)	(thousands)	₹ (thousands)
Chemicals—saltpetre cwt	367	406	75.81	79.74	+ 19	+ 3.93
Coal tons	251	82	23.21	8.64	—169	—14.57
Coffee cwt	158	114	79.25	55.92	—44	—23.33
Coir "	362	178	42.01	24.03	—184	—17.93
Dyes— indigo "	21	81	1,12.22	1,19.02	+ 10	+ 6.80
" myrobalans "	741	595	43.64	35.29	—146	—8.35
Grain, pulse, and flour—						
Rice, in the husk "	311	384	10.24	11.35	+ 73	+ 1.11
Rice, not in the husk "	27,833	37,965	15,10.83	21,35.37	+ 10,132	+ 6,24.54
Wheat "	27,280	9,877	17,59.47	7,05.77	—17,403	—10,53.70
Wheat flour "	1,216	489	1,27.07	62.69	—727	—64.38
Barley "	5,833	4,387	3,26.13	2,65.97	—1,446	—10.16
Gram and maize "	6,486	5,871	3,35.90	3,46.68	—565	+ 10.78
Jawar and bajra "	237	120	13.04	8.96	—117	—4.08
Pulse "	3,292	1,134	2,69.52	73.25	—2,158	—1,96.27
Hides and skins—						
Hides, raw "	378	289	2,80.94	1,89.02	—89	—91.92
Skins, " "	338	826	8,65.01	4,06.68	—12	+ 41.67
Hides tanned or dressed "	330	445	4,42.54	6,21.22	+ 115	+ 1,78.68
Skins " " "	37	25	1,40.86	99.55	—12	— 47.31
Lac—shell						
Manures tons	226	194	2,76.88	2,43.12	—32	—33.76
Manganese ore "	29	33	35.37	48.01	+ 4	+ 12.64
Wolfram "	869	291	69.75	56.73	—78	—13.02
Mica "	4	4	88.62	90.12	...	+ 1.50
Castor oil cwt	54	50	71.22	82.86	—4	+ 11.64
Coconut oil gals	1,692	1,381	30.13	34.87	—308	+ 4.74
Oilcakes "	2,420	6,398	45.77	1,28.51	+ 3,973	+ 82.74
Opium cwt	1,432	1,265	58.49	61.08	—167	+ 2.59
Rubber, raw lbs	9	13	1,82.05	2,62.42	+ 4	+ 80.37
Seeds—total cwt	7,427	10,151	1,44.23	1,79.81	+ 2,724	+ 35.58
Castor "	7,084	8,147	6,86.97	9,20.82	+ 463	+ 2,33.85
Copra "	1,545	1,449	1,35.59	2,06.95	—96	+ 71.36
Cotton seed "	111	8	20.07	1.40	—105	—18.67
Linseed "	30	15	1.24	1.45	—15	+ 21
Tea lbs	2,524	4,639	2,28.30	5,13.65	+ 2,115	+ 2,85.35
Textiles—						
Cotton, raw (including waste) cwt	5,979	2,645	32,35.21	21,92.58	—3,334	—10,42.63
" twist and yarn lbs	106,677	48,349	6,13.17	5,34.90	—58,328	—78.27
" piece goods yards	140,766	120,233	3,76.18	4,97.44	—20,533	+ 1,21.26
Hemp, raw cwt	292	325	80.10	99.09	+ 33	+ 18.99
Jute, raw tons	218	327	5,20.95	9,93.37	+ 109	+ 4,72.42
" gunny bags {						
Sacking no.	244,874	242,317	10,75.50	13,77.93	—2,557	+ 3,02.43
Hessian "	365,005	255,277	4,84.28	4,61.23	—1,09,728	—23.05
Total "	609,879	497,594	15,59.78	18,39.16	—1,12,285	+ 2,79.38
" gunny cloth {						
Sacking yards	16,479	20,981	28.75	46.93	+ 4,502	+ 18.18
Hessian "	930,991	897,925	15,99.21	25,50.50	—33,066	+ 9,51.29
Total "	947,470	918,906	16,27.96	25,97.43	—28,564	+ 9,69.47
Wool, raw lbs	36,616	37,404	3,35.52	4,54.23	+ 788	+ 1,18.71
Wood, teak cubic tons	18	20	26.77	39.55	+ 7	+ 12.78
Other timber "	1	3	1.00	2.47	+ 2	+ 1.47

NOTE.—These figures are subject to correction.

TRADE BY PROVINCES.

The total imports and exports, including re-exports, of private merchandise into and from the several maritime provinces during the month of January, 1919, as compared with those of December, 1918, are stated below :—

	IMPORTS		EXPORTS, INCLUDING RE-EXPORTS	
	December, 1918	January, 1919	December, 1918	January, 1919
	₹ (lakhs)	₹ (lakhs)	₹ (lakhs)	₹ (lakhs)
Bengal	4.85	7.83	7.39	8.28
Bombay	6.03	7.86	5.90	9.50
Sind	93	37	1.49	1.41
Madras	56	1.03	1.43	3.14
Burma	80	85	1.45	2.46
Total	13.20	17.94	17.66	24.79

Under imports, Bengal showed an increase of 50 per cent, Bombay of 30 per cent, Madras of 84 per cent, and Burma of 6 per cent, while Sind showed a decrease of 6 per cent. Under exports, Bengal showed an increase of 12 per cent, Burma of 70 per cent, Bombay of 61 per cent, Madras of 120 per cent, but Sind showed a decrease of 6 per cent. These comparisons are with the preceding month (December, 1918).

BALANCE OF TRADE.

The following table takes into account the imports and exports of merchandise on private account only :—

	Ten months, April to January, 1917-18(a)	Ten months, April to January, 1918-19(a)
	₹ (lakhs)	₹ (lakhs)
Exports of Merchandise, including Re-exports *	1,90.64	2,06.48
Imports	1,26.27	1,40.91
Excess of Exports over Imports	64.37	65.57
Net imports of Gold	†	†
" " " Silver	†	†
Net Imports of Treasure	†	†
Council Bills and Telegraphic Transfers paid in India	44.00	30.91
Sterling Bills on London sold in India	...	4.90
Enfaced Rupee paper (net imports)	69	—8
Interest on Enfaced Rupee paper	25.9	24
Net Balance of Trade	†	†
	January, 1918	January, 1919
Average rate of exchange	16.916	18.048 (b)

In the ten months ended January, 1919, the excess of exports over imports of private merchandise was ₹65.57 lakhs, as against ₹64.37 lakhs in the corresponding period of 1917-18 and ₹45.85 lakhs in the same period of 1913-14. As the publication of treasure figures has been temporarily discontinued, it is not possible to give here the net (private) exports from April to January, nor the net balance of trade in the same period. It may, however, be of interest to note that the net (private) exports were higher than those of 1917-18, but slightly below those of 1916-17. The balance of trade, so far as shown by the statistics of merchandise, treasure, Council Bills, and Enfaced Rupee paper in the ten months ended January, 1919, was in favour of India, while in the corresponding period of 1917-18 it was against India. In the same period of 1916-17 the balance was in favour of India.

The amount of Council Bills and Telegraphic Transfers paid in India in the ten months ended January, 1919, was ₹30.91 lakhs, of which ₹21.52 lakhs were paid through the Paper Currency Reserve and ₹9.39 lakhs through the Treasuries; but Reverse Council Bills were sold to the extent of ₹4.90 lakhs during the period, the net imports of funds by Council Bills thus amounting

* Exclusive of Government transactions (other than articles of national importance in the case of exports).

† Temporarily discontinued.

(a) The figures of exports of merchandise are subject to correction.

(b) Demand rate.

to Rs26.01 lakhs. In the ten months ended January, 1918, the amount was Rs44.00 lakhs, of which Rs2.14 lakhs were paid through the Gold Standard Reserve, Rs12.99 lakhs through the Paper Currency Reserve, and Rs28.87 lakhs through the Treasuries. In the ten months ended January, 1917, the amount of Council Bills paid was about Rs37.52 lakhs. As regards Enfaced Rupee paper, Rs30½ lakhs represented the amount of paper enfaced to London and Rs24 lakhs the amount re-transferred from London in the ten months, April to January, 1919, while in the corresponding period of 1917-18, about Rs12 lakhs represented the amount of paper enfaced to London and about Rs1 lakhs the amount re-transferred from London.

DECLARED VALUE PER UNIT OF SELECTED ARTICLES.

The declared values per unit of certain selected articles imported and exported during January, 1914, 1918, and 1919, are noted below :—

Imports	JANUARY			Exports	JANUARY		
	1914	1918	1919		1914	1918	1919
	R A. P.	R A. P.	R A. P.		R A. P.	R A. P.	R A. P.
Coal ton	19 18 4	32 10 10	23 0 0	Coal ton	8 4 11	10 1 0	10 7 1
Sugar, 16 D. S. and above cwt	8 10 6	14 11 7	15 14 8	Coffee cwt	58 0 0	48 8 4	53 13 4
Cotton, twist and yarn lb	0 15 8	2 9 2	2 4 6	Indigo cwt	215 0 1	396 7 1	404 15 7
" grey, piecegoods yard	0 2 7	0 5 4	0 6 3	Rice, not in the husk "	6 6 2	5 1 5	6 4 4
" white "	0 2 11	0 5 0	0 7 9	Wheat "	5 8 3	7 2 8	11 2 9
" coloured "	0 3 6	0 6 10	0 8 2	Manganese ore ton	16 9 1	18 5 8	18 8 9
				Tea lb	0 8 4	0 7 9	0 7 11
				Cotton, raw cwt	38 15 5	62 14 3	81 15 1
				Jute, raw bale	74 5 7	38 14 5	73 14 9
				" gunny bags no.	0 5 10	0 5 4	0 8 5
				" gunny cloth yard	0 2 15	0 3 9	0 4 1

As compared with the corresponding month of the previous year (January 1918), under imports, the declared unit value of cotton piece goods, white, rose in January, 1919, by 55 per cent, coloured by 19 per cent, and grey by 17 per cent, and of sugar by 8 per cent, while that of cotton twist and yarn fell by 11 per cent and of coal by 30 per cent. Under exports, raw cotton showed an increase of 30 per cent, raw jute of 90 per cent, coal of 1 per cent, coffee of 11 per cent, rice of 23 per cent, wheat of 56 per cent, tea of 2 per cent, indigo of 2 per cent and manganese ore of 1 per cent.

CUSTOMS REVENUE.*

The following table shows the gross Indian sea customs revenue (excluding salt revenue) collected on principal articles in January, 1919, as compared with December, 1918, and January, 1918 and 1914 :—

	January, 1911 (pre-war month)	January, 1918	December, 1918	January, 1919	Increase (+) or decrease (—) in January, 1919, as compared with		
	R (thousands)	R (thousands)	R (thousands)	R (thousands)	December, 1918	January, 1918	January, 1914
IMPORT DUTY							
Special duties	61	37(a)	30(a)	46(a)	+16	+9	—15
Arms	15.90	10.24	9.34	10.52	+1.18	+28	—3.37
Liquors	8.14	2.47(b)	18(b)	21(b)	+3	—2.26	—8.23
Petroleum	7.73	—	5	39	+34	+36	—7.73
Silver bullion and coin	—	8	25.44(c)	17.93(c)	—7.51	+2.65	+9.03
" manufactures	8.90	15.28(c)	6.96	9.39	+2.43	+3.64	+6.70
Sugar	2.69	5.75	—	—	—	—	—
Tobacco	—	—	—	—	—	—	—
Duty at 2½ per cent	—	—	—	—	—	—	—
Machinery	—	95	93	1.80	+92	+90	—
Metals—Iron and steel	1.82	1.61	2.09	3.46	+1.37	+1.85	+1.64
Railway plant and rolling stock	—	13	62	70	+13	+62	—
Duty at 7½ per cent	—	—	—	—	—	—	—
Articles of food and drink, excluding sugar and vinegar	2.98	5.63	6.12	6.60	+1.48	+97	+3.62
Raw materials, etc.	1.61	3.47	3.80	4.83	+1.53	+1.36	+3.22
Articles wholly or mainly manufactured—	—	—	—	—	—	—	—
Cotton manufactures	19.31	40.13	23.37	34.72	+11.35	—5.41	+15.41
Others	19.89	26.10	23.18	34.21	+11.03	+8.11	+14.41
Total Import duty (including other articles)	88.85	1,18.22	1,02.07	1,32.50	+30.43	+14.28	+43.65
EXPORT DUTY							
Jute	—	23.04	14.86	19.67	+4.81	—3.37	—
Rice	5.05	0.95	6.84	8.44	+1.60	—1.51	+2.49
Tea	—	6.21	1.79	3.27	+1.48	—2.94	—
Total Export duty	5.05	39.20	23.49	31.38	+7.89	—7.82	+25.43

* The Indian Tariff (Amendment) Act, IV of 1916, took effect from 1st March, 1916.

(a) Excludes the 7½ per cent duty on explosives.

(b) " " " petroleum.

(c) " " " confectionery.

The customs duty figures are an index to the volume of the import trade only, since under exports jute, rice, and tea only are subject to duty. In the ten months ended January, 1919, the import duties increased to Rs. 10,54 lakhs from nearly Rs. 10,05 lakhs in the same period of 1917-18, and the export duties rose to Rs. 3,12 lakhs from Rs. 2,58 lakhs. The grand total of gross Indian sea and land customs revenue (excluding salt revenue) in the ten months, April to January, 1918-19, amounted to over Rs. 15,41 lakhs, as compared with over Rs. 13,59 lakhs in the same period of last year.

SHIPPING.

The following table shows the number and tonnage (net register tonnage) of vessels which entered and cleared with cargoes at ports in British India during January, 1919, as compared with December, 1918, and January, 1918 and 1914:—

Entered with cargoes.

	STEAMERS.		SAILING VESSELS.		TOTAL.	
	No.	Tons.	No.	Tons.	No.	Tons.
January, 1919	166	335,891	103	11,102	269	347,096
December, 1918	142	283,237	178	19,882	320	302,619
January, 1918	157	238,223	159	13,128	316	251,351
January, 1914 (pre-war month)	231	614,196	71	5,871	302	619,567

Cleared with cargoes.

January, 1919	193	391,068	275	28,331	468	422,399
December, 1918	160	302,600	213	23,746	373	326,346
January, 1918	221	378,091	153	39,025	677	417,116
January, 1914 (pre-war month)	237	652,836	143	18,052	380	665,918

The total tonnage entered and cleared with cargoes in January, 1919, as compared with that in the preceding month (December, 1918) and in the corresponding month of 1914 and 1918, is shown in the last column of the table above. In the month of January, 1919, there were 269 arrivals* and 468 sailings† with cargoes, in and from India. As regards tonnage, if a comparison be made with January, 1914, the corresponding pre-war month, it will be seen that there was a decrease in the tonnage of vessels cleared with cargoes of 213,519 tons or 37 per cent. The decrease in the entries (with cargoes) amounted to 272,471 tons or 44 per cent..

The shipping clearances with cargoes in the foreign trade from the ports of British India in the ten months, April to January, 1918-19, as compared with the corresponding period of 1913-14, i.e., before the war broke out, were as follows:—

	TONNAGE (NET REGISTER TONNAGE) CLEARANCES IN THE TEN MONTHS, APRIL TO JANUARY.	
	1913-14 (Pre-war period)..	1918-19
British ships (including British Indian)	5,150,734	2,823,540
Foreign ships	1,559,247	1,333,510
TOTAL	6,709,981	4,157,050

In 1918-19, as against 1913-14, the total tonnage clearances with cargoes declined 38 per cent. In 1913-14 the British (including British Indian) tonnage was 77 per cent and foreign tonnage 23 per cent of the total, while in 1918-19 the British (including British Indian) tonnage was 68 per cent and foreign tonnage 32 per cent.

* The details were as follows:—Bengal 85, Bombay 74, Sind 54, Madras 68, and Burma 38.

† The details were as follows:—Bengal 40, Bombay 96, Sind 107, Madras 132, and Burma 93.

RAILWAY STATISTICS.

Railway statistics, like the import and export statistics above, are a valuable index to the general movement of trade throughout the country, and show that the earnings from 1st April, 1918, to 1st February, 1919, were R 70,43 lakhs, as against R 63,14 lakhs in the corresponding period of 1917-18, or an increase of R 7,29 lakhs.

TRADE OF ADEN IN DECEMBER, 1918.

The grand total value of the imports and exports of merchandise, by sea, into and from the port of Aden amounted to R92 lakhs in the month of December, 1918, and R10,18 lakhs in the nine months, April to December, 1918. The value of the principal articles of import and export was as follows:—

	DECEMBER, 1918		NINE MONTHS, APRIL TO DECEMBER, 1918	
	Imports into Aden	Exports from Aden	Imports into Aden	Exports from Aden
	R (thousands)	R (thousands)	R (thousands)	R (thousands)
Cotton manufactures	34,21	8,86	2,73,94	2,51,82
Hides and skins, raw	5,39	6,28	27,76	44,99
Grain and pulse	2,41	3,12	30,16	25,60
Coffee	60	1,43	30,26	34,31
Coal	5,52	—	52,40	—
Tobacco, unmanufactured	2,40	10	27,03	19,49
Provisions	47	7	4,97	91
Sugar	1,41	—	6,77	—
Spices	72	—	14,90	—
Oil—kerosene	—	—	2,38	—
Salt	—	1,66	—	12,07
Other articles	11,55	5,94	83,07	75,33
TOTAL VALUE	64,68	27,76	5,53,64	4,64,52

SHIPPING AT THE PORT OF ADEN IN DECEMBER, 1918.

In December, 1918, 52 steamers with an aggregate tonnage of 102,894 entered at the port of Aden, while 50 steamers with 104,376 tons cleared from the port, and 64 sailing vessels (country craft) with 2,109 tons entered and 33 vessels with 1,025 tons cleared. These figures exclude vessels in ballast and Government vessels.

DEPARTMENT OF STATISTICS, INDIA

February 21, 1919

G. FINDLAY SHIRRAS,

Director of Statistics.

DEPARTMENT OF STATISTICS, INDIA

CALCUTTA, FEBRUARY 18, 1919

Final General Memorandum on the SUGARCANE Crop of 1918-19.

THIS memorandum is based on reports received from provinces, which contain 99·1 per cent of the total area under sugarcane in British India.

The total area sown is estimated at 2,820,000 acres as against 2,809,000 acres, the final figure of last year, or an increase of 0·4 per cent. The total yield of raw sugar (*gur*) is estimated at 2,337,000 tons as against 3,311,000 tons last year, or a decrease of 29 per cent.

The season was anything but favourable to the crop, owing to deficient rainfall, especially in Northern India, and the yield is generally below normal. In parts of the United Provinces, the Punjab, and Bombay a considerable portion of the crop has, owing to the scarcity of fodder, been fed to cattle. The condition of the crop is reported to be fair to good in Bihar and Orissa, and the North-West Frontier Province.

Detailed figures for each province are noted below :—

Provinces	Yield (1,000 tons)		Area (1,000 acres)		Yield per acre (lbs)	
	1918-19	1917-18	1918-19	1917-18	1918-19	1917-18
United Provinces	967	1,004	1,547	1,489	1,429	2,413
Punjab	236	437	467	503	1,451	1,946
Bihar and Orissa	271	289	274	263	2,215	2,401
Bengal (a)	223	241	219	207	2,381	2,608
Madras	243	287	115	127	4,714	5,062
Bombay and Sind (b)	323	360	112	130	4,460	6,203
Assam	26	30	32	34	1,820	1,978
North-West Frontier Province	42	32	30	31	3,613	2,312
Central Provinces and Berar	27	31	28	25	2,160	2,778
Total	2,337	3,311	2,820	2,809	1,856	2,640

In addition to the areas for which particulars are given above, the crop is grown on a very small scale in certain other tracts in British India, the average area of which for the last five years has been some 22,000 acres with an estimated production of 18,000 tons.

The provincial reports are summarised below :—

United Provinces (53 per cent of the total area under sugarcane in British India).—The total area sown amounts to 1,547,000 acres as against 1,489,000 acres last year, or an increase of 4 per cent. The total yield of *gur* is estimated at 987,000 tons, which is 38 per cent below the estimate of last year. There was a small increase in area in most districts in the Agra province, but some decrease in Oudh. The crop was adversely affected by deficient rainfall throughout the provinces, and in many places, where the cane was not worth crushing, it has been fed to cattle. For the province, as a whole, the average outturn is estimated at 55 per cent of the normal, as against 95 per cent last year.

Punjab (15·6 per cent of the total area under sugarcane in British India).—The total area is finally returned at 457,000 acres, which is 9 per cent below last year's area. The decrease is due to the unfavourable season at sowing time owing to the late arrival of winter rains. The total outturn of *gur* is estimated at 296,000 tons, as against 437,000 tons last year, or a decrease of 32 per cent.

The season was not favourable owing to deficient rainfall, and consequently the yield is generally below normal. Further, owing to the scarcity of fodder, a considerable portion of the crop has been fed to cattle.

Bihar and Orissa (11 per cent of the total area under sugarcane in British India).—The total area planted is estimated at 274,000 acres, as against 263,000 acres last year, or an increase of 4 per cent. The total yield is estimated at 271,000 tons, which is 6 per cent less than the estimate of last year. The weather conditions were favourable in the early part of the season, but the absence of rain since the middle of September has affected the crop in several districts. The condition of the crop is reported to be generally fair to good. According to the estimates of District Officers, the average outturn for the province works out to 86 per cent of the normal, but the provincial Director is of opinion that the effect of the early cessation of rain has been too heavily discounted in parts of north Bihar, and that the outturn will probably approximate to 90 per cent of the normal, and on this basis the yield stated above has been estimated.

Bengal (9·2 per cent of the total area under sugarcane in British India).—The total area is estimated at 219,000 acres, which is 6 per cent above that of last year. The total yield is estimated at 223,000 tons, which is 7 per cent less than last year's yield. The crop was planted under favourable conditions. In Eastern Bengal a good deal of damage was done to the standing crop by floods in August and September, while the crop in western districts suffered severely from the drought, which has prevailed since August. The season has thus, on the whole, not been a favourable one for sugarcane.

The total quantity of raw sugar (*gur*) likely to be obtained from the juice of date and palmyra palm is estimated at 98,000 tons, as against 101,000 tons last year. The total quantity of *gur* in the province from all sources (cane, date, and palmyra palm) is estimated at 321,000 tons this year, as against 342,000 tons last year, or a decrease of 6 per cent.

Madras (3·8 per cent of the total area under sugarcane in British India).—The total area planted up to the end of December is estimated at 115,000 acres, which is 9 per cent below last year's area. The total yield is estimated at 242,000 tons, as against 287,000 tons last year, or a decrease of 16 per cent. The decrease in area is general and is due to the comparatively low prices of jaggery at the sowing time, while in the centre and south cotton has also to some extent replaced sugarcane. The yields are poor in the Deccan, and below the average elsewhere on account of the long break in the south-west monsoon, and the consequent failure of irrigation. The average yield is estimated at 93 per cent of the normal.

Bombay and Sind (2·8 per cent of the total area under sugarcane in British India).—The total area is estimated at 112,000 acres (37,000 acres being in the Indian States), which is 14 per cent below the estimate of last year. The total yield is estimated at 223,000 tons, as against 360,000 tons last year, or a decrease of 38 per cent. The season has been very unfavourable. The crop has suffered almost everywhere from drought, and owing to insufficiency of

(a) Excluding estimates of sugar obtained from date and palmyra palms (98,000 tons in 1918-19 and 101,000 tons in 1917-18)

(b) Including Indian States

water in wells and canals irrigation has been restricted in many places. The crop is being cut before it is properly matured, on account of the insufficiency of water, and is being extensively fed to cattle owing to scarcity of fodder in many parts of the Deccan, and eastern taluks of the Karnatak, although financially this does not entail any loss to the cultivators owing to higher prices realised for the crop sold as fodder. The Provincial Director believes that the yield stated above is only nominal for a considerable portion of the crop is being fed to cattle and some cane is also being largely cut for raw eating in Gujarat and the Karnatak, and that the actual outturn is not likely to be more than half, and probably one-third of it will be nearer the mark.

Assam (1.5 per cent of the total area under sugarcane in British India).—The total area is estimated at 32,000 acres as against 34,000 acres last year. The total yield is estimated at 26,000 tons, which is 13 per cent below the estimate of last year. The weather was not generally favourable owing to drought at the early and latter part of the season. The period between June and September was very rainy, and floods damaged the crop in some districts. The average outturn for the province is estimated at 91 per cent of the normal, as against 97 per cent last year.

North-West Frontier Province (1.3 per cent of the total area under sugarcane in British India).—The total area is estimated at 36,000 acres, which is 16 per cent above last year's area. The total yield is estimated at 42,000 tons, which is 31 per cent more than the estimate of last year. The increase in area is practically confined to the Peshawar district, and is attributed to the high prices obtained for sugar. The yield is reported to be good in Peshawar, and average elsewhere.

Central Provinces and Berar (0.9 per cent of the total area under sugarcane in British India).—The total area sown amounts to 28,000 acres (2,000 acres being in Berar), which is 12 per cent higher than last year's area. The total yield is estimated at 27,000 tons (2,000 tons being in Berar), which is 13 per cent below the estimate of last year. The increase in area is attributed partly to favourable seasonal conditions at sowing time, and partly to the high prices fetched by coarse sugar (*gur*). From the second week of September till the third week of November there was practically a drought, which combined with a shortage of water supply from wells and tanks affected the crop somewhat adversely, and reduced the outturn in a few districts.

The average outturn is estimated at 88 per cent of the normal, as against 113 per cent last year.

Imports.—The following figures show the amount of sugar imported by sea from the different foreign countries in the last three official years (April to March):—

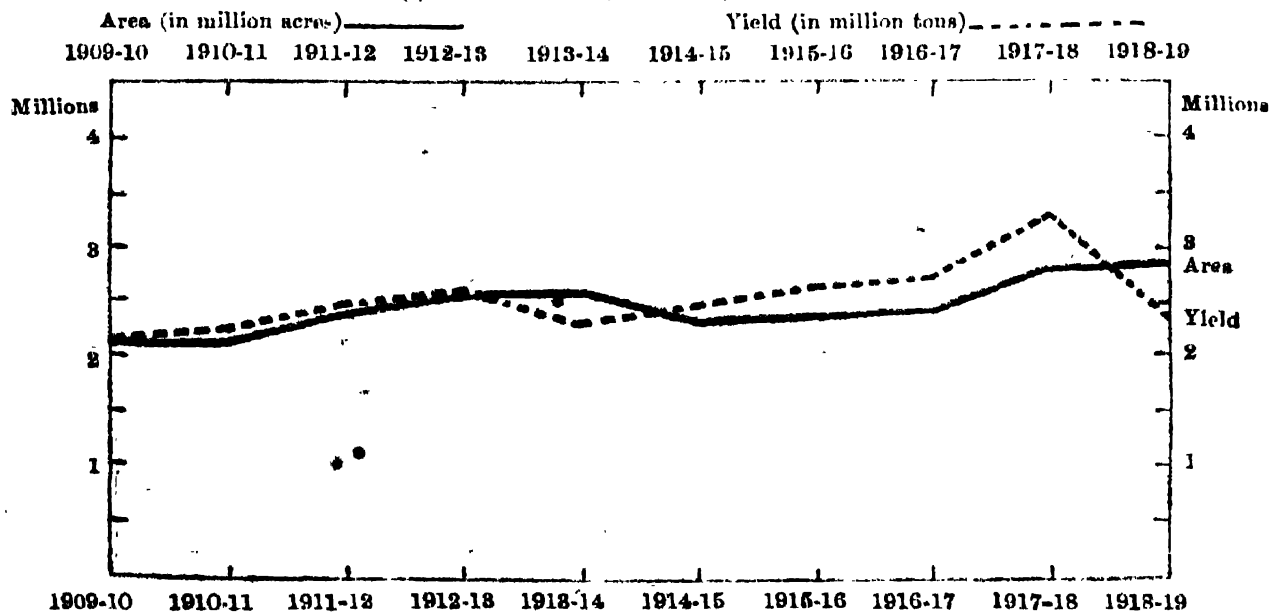
Countries and grade	1915-16	1916-17	1917-18
	(Tons)	Tons	Tons
Refined (16 D. S. and above).			
Japan	11,507	11,575	4,459
Java	413,793	377,995	363,715
Mauritius	63,996	22,923	31,992
Austria-Hungary	20	...	35
Straits Settlements	2,607	14,770	61,012
China (including Hong-kong)	13,721	5,862	4,297
Germany	16	...	...
Egypt	3,218	230	1,316
Other countries	393	146	3,687
Total	509,269	433,201	470,613
Unrefined (15 D. S. and below).			
Philippines . . . . .	...	6,900	...
Java	1,224	...	...
Mauritius	5,415	20	155
Other countries	2	2	6
Total	6,641	6,922	161

Prices.—The appended statement shows the prices of sugar at the end of January 1919, and the average declared value of imports in the same month, as compared with the figures at the corresponding period of the five preceding years.

End of January	Calcutta		Calcutta		Declared value
	Refined per cwt.	Raw per cwt.	*Refined per cwt.	Raw per cwt.	
	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
1914	13 4	5 15	9 3	6 13	8 10
1915	16 0	6 2	16 5	7 0	13 12
1916	17 0	7 13	17 0	8 3	15 10
1917	20 12	7 13	18 9	9 8	17 8
1918	17 11	6 10	14 15	9 8	14 12
1919	19 1	9 3	17 11	7 8	15 15

Charts—Chart I illustrates the estimates of area and yield, as compared with the final figures for the preceding nine years. The course of the monthly wholesale prices of sugar imported and country-made, during the past five years 1914 to 1918, and the first two months of 1919, is illustrated in Chart II.

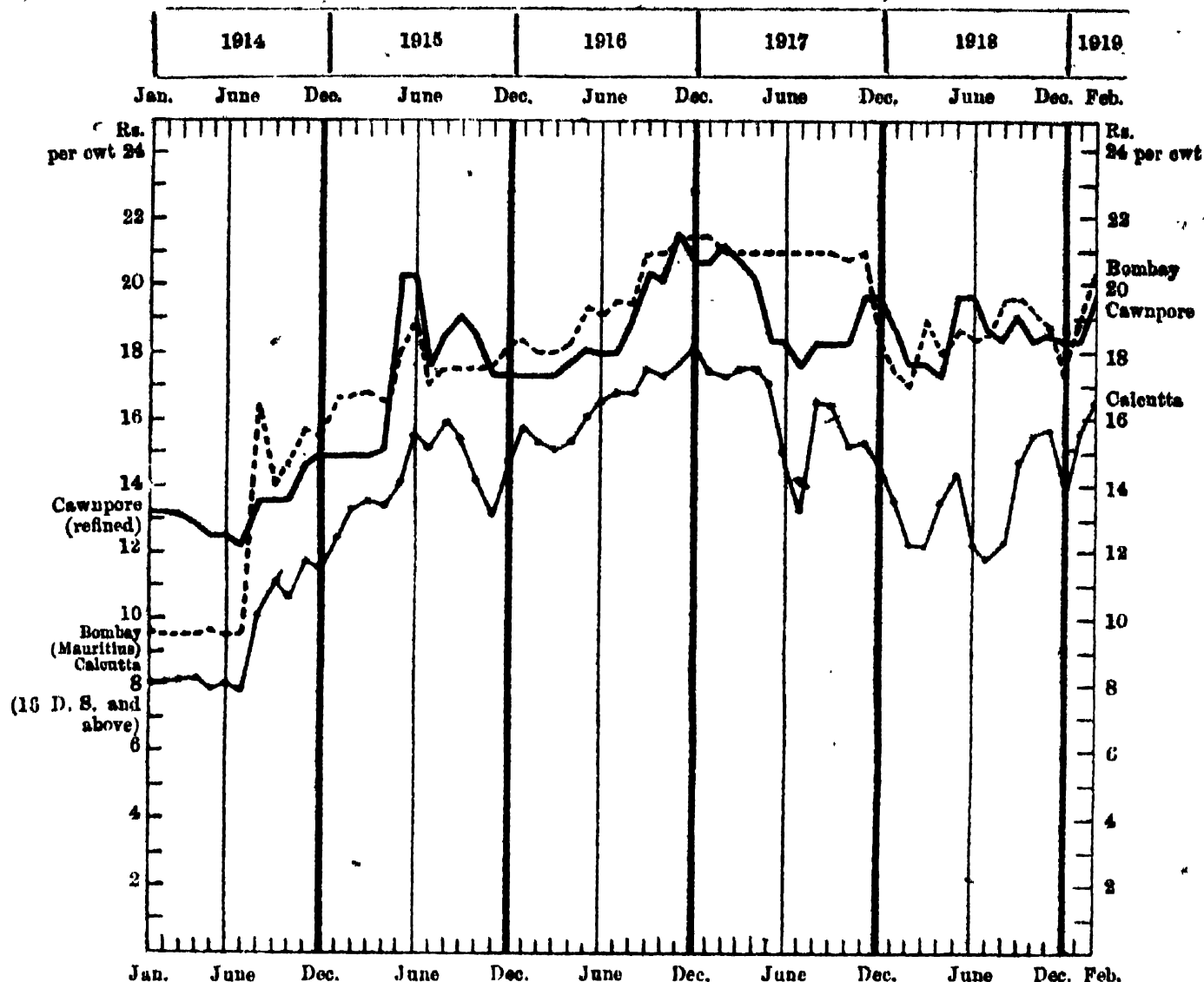
(I) AREA AND YIELD OF SUGARCANE



* Average of Java and Mauritius

† Price of Java (T. M. O.) white only,—that of Mauritius sugar not being available

(II) MONTHLY WHOLESALE PRICES OF SUGAR AT CALCUTTA, BOMBAY, AND CAWNPORE



Sugarcane crop in foreign countries.—From the latest information published by the International Institute of Agriculture, Rome, it appears that the area under cane in the United States of America in 1918 is estimated at 545,000 acres. The yield of the Louisiana crop in 1918 is estimated at 238,000 tons (raw sugar), which is about 15 per cent above that of 1917.

From unofficial sources it appears that the weather conditions in Louisiana are excellent, although there is a shortage of labour. More rain is wanted for the Hawaiian crop. The world supply is almost the same as in the previous year. The

following are the unofficial estimates of the more important foreign producing countries in 1918-19, the figures in brackets are the production figures for 1917-18 :—Cuba 3,600,000 tons (3,446,000); Java 1,700,000 tons (1,791,000); Hawaiian islands 550,000 tons (501,000); Porto Rico 410,000 tons (405,000); Mauritius 255,000 tons (226,000); Formosa and Japan 440,000 tons (400,000); Australia 256,000 tons (341,000); Argentine 100,000 tons (88,000); Brazil 302,000 tons (149,000); Louisiana 244,000 tons (217,000); Mexico 40,000 tons (40,000); Natal 130,000 tons (115,000); Egypt 100,000 tons (100,000); and Peru 250,000 tons (265,000).

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Estimate of the Sugarcane crop of 1918-19

Provinces	AREA (IN ACRES)			INCREASE (+) OR DECREASE (—) IN THE CURRENT YEAR OVER	
	Current year (1918-19)	Previous year (1917-18)	Average of preceding five years	Previous year (1917-18)	Average of preceding five years
United Provinces	1,547,000	1,489,000	1,292,000	Per cent	Per cent
Punjab	457,000	503,000	386,000	+ 3.9	+ 19.7
Bihar and Orissa	374,000	263,000	267,000	— 9.1	+ 18.4
Bengal	219,000	207,000	222,000	+ 4.2	+ 2.6
Madras	115,000	127,000	93,000	+ 5.8	— 1.4
Bombay and Sind (including Indian States)	112,000	130,000	96,000	— 9.4	+ 23.7
Assam	32,000	34,000	37,000	— 13.8	+ 16.7
North-West Frontier Province	36,000	31,000	31,000	— 5.9	— 13.5
Central Provinces and Berar	28,000	25,000	22,000	+ 16.1	+ 16.1
TOTAL	2,820,000	2,809,000	2,146,000	+ 12.0	+ 27.3
				+ 0.4	+ 15.3
Provinces	YIELD (IN TONS) OF RAW SUGAR (GUR)			INCREASE (+) OR DECREASE (—) IN THE CURRENT YEAR OVER	
	Current year (1918-19)	Previous year (1917-18)	Average of preceding five years	Previous year (1917-18)	Average of preceding five years
United Provinces	987,000	1,601,000	1,178,000	Per cent	Per cent
Punjab	286,000	437,000	289,000	— 38.5	— 16.2
Bihar and Orissa	271,000	289,000	285,000	— 32.3	+ 2.4
Bengal	223,000	241,000	245,000	— 6.2	— 4.9
Madras	242,000	287,000	193,000	— 7.5	— 9.0
Bombay and Sind (including Indian States)	223,000	360,000	253,000	— 15.7	+ 25.4
Assam	36,000	30,000	30,000	38.1	— 11.9
North-West Frontier Province	42,000	32,000	31,000	— 13.3	— 13.3
Central Provinces and Berar	27,000	31,000	25,000	+ 31.2	+ 23.5
TOTAL	2,337,000	3,311,000	2,532,000	— 12.9	+ 8.0
				— 29.4	— 7.7

DEPARTMENT OF STATISTICS, INDIA.

CALCUTTA, FEBRUARY 20, 1919.

Supplementary Memorandum on the WHEAT Crop of 1918-19 (for the period ending 15th February, 1919).

Since the publication of the first wheat forecast on January 31, 1919, revised estimates of area have been received from the Central Provinces and Berar, Bihar and Orissa, the North-West Frontier Province, Bengal, and Ajmer-Merwara. An estimate of area has also been received from the Mewar State in Rajputana for which a provisional estimate was made in the first forecast. The total revised area for All-India now stands at 23,403,000 acres, as against 23,472,000 acres reported in the first forecast.

The rains that fell at the end of January, and especially those falling recently have greatly improved the prospects of the crop, the present condition of which is generally fair to good except in Bombay and Sind, where the outlook is far from satisfactory. Hail to some extent has damaged the crop in several districts of the Central Provinces and Berar. More rain is now wanted in parts of the Punjab and the North-West Frontier Province.

The details for the provinces are given below :—

Provinces and States.	Area reported in the first forecast, 1918-19 (January, 31).	Present estimate (February, 15).	Increase + or Decrease -- of column 3 over column 2.
1	2	3	4
	Acres.	Acres.	Acres.
Punjab (including Indian States) .	7,647,000	7,647,000	...
United Provinces .	5,800,000	5,800,000	...
Central Provinces and Berar (including Indian States) .	3,106,000	3,043,000	-63,000
Bombay and Sind (including Indian States) .	877,000	877,000	...
Bihar and Orissa .	924,000	908,000	-16,000
North-West Frontier Province .	842,000	839,000	-3,000
Bengal .	110,000	111,000	+1,000
Delhi .	6,000	6,000	...
Ajmer-Merwara .	4,000	9,000	+5,000
Central India .	2,815,000	2,815,000	...
Hyderabad .	655,000	655,000	...
Rajputana .	884,000	891,000	+7,000
Mysore .	2,000	2,000	...
TOTAL .	23,472,000	23,403,000	-69,000

The provincial reports are summarised below :—

Punjab.—There has been a slight increase in area as compared with that reported in the first forecast. Moderate to heavy rain received at the end of January proved most useful to standing crop. The condition and prospects of the irrigated crop are average to good, while those of the unirrigated are average or below it. The crop is free from rust. More rain is urgently wanted in parts of the south-east and west.

United Provinces.—No change has been reported in the estimate of area sown. Rain towards the end of January has greatly improved the situation. The crop is promising on both irrigated and unirrigated areas. Part of the crop was sown late owing to influenza, and much depends on the absence of early hot winds.

Central Provinces and Berar.—The area sown in the British districts is now estimated at 2,951,000 acres as against 3,016,000 acres reported in the first forecast—a decrease of 65,000 acres. The area in the States of Khairagarh and Nandgaon has been raised by 2,000 acres to 92,000 acres. The combined area comes to 3,043,000 acres, as against 3,106,000 acres reported in the first forecast. Since the issue of the January forecast, the weather has been generally cool and cloudy. Moderate to heavy rain was received all over the provinces, and was accompanied by hail in several districts, which damaged the crop in places. The rainfall greatly benefited the late-sown variety. An opportune break seems to have now set in, and the present condition and prospects of the crop are generally good. In the Feudatory States the present prospects are good, although hail damaged the crop in places.

Bombay and Sind.—There is likely to be a slight increase in area under wheat in parts of Belgaum and Dharwar, and none elsewhere in the Presidency, or in Sind. In the Presidency a fairly good crop is expected in parts of the Karnatak. Elsewhere the unirrigated crop is suffering from want of moisture and the irrigated from insufficient water supply. The outlook is not generally satisfactory. In Sind the condition of the crop in the canal area is not good owing to want of irrigation water, and elsewhere on account of insufficient moisture. The outturn will probably be much below normal.

Bihar and Orissa.—The area under wheat is now estimated to be 908,000 acres as against 924,000 acres reported in the first forecast, a decrease of 16,000 acres. Prospects have much improved by recent rains.

North-West Frontier Province.—The total area sown is now estimated at 839,000 acres, as against 842,000 acres reported in the first forecast, a decrease of 3,000 acres. The condition of standing crop is generally average at present throughout the province, except in Dera Ismail Khan, where it is below average. The crop has been greatly benefited by the rains in January, but more rain is still wanted. Farther improvement is anticipated from the rain which fell on the 15th.

Bengal.—The area now reported is 111,000 acres, as against 110,000 acres, estimated in the first forecast. The increase is confined to the Murshidabad district. Recent rain has improved prospects. The present condition of the crop is generally fair.

Delhi.—No change has been reported in the estimate of area sown. The condition of the irrigated crop is fair, and that of unirrigated poor. The recent rains, which were accompanied by hailstorms, did no damage.

Ajmer-Merwara.—The area so far sown amounts to 9,000 acres, as against 4,000 acres reported in the first forecast. The present condition of the crop is satisfactory. Rainfall in January benefited the crop to a certain extent.

Wheat in Foreign Countries.—From the latest information published by the International Institute of Agriculture, Rome, it appears that the area sown with the 1918-19 crop in the Argentine is estimated at 16,961,000 acres, which is 5 per cent below the final figure of 1917-18. In Australia the estimates for 1918-19 are 8,645,000 acres and 2,161,000 tons, which are 11 per cent and 30 per cent, respectively, below the final estimates for 1917-18. The estimates of the 1918 crop in the principal countries in the

Northern Hemisphere, as compared with the final figures for 1917, are shown in the tabular statement below:

	Area (acres)		Yield (tons)	
	1918	1917	1918	1917
United States of America.	59,085,000	45,922,000	24,514,000	17,397,000
Canada	17,846,000	14,795,000	5,622,000	6,248,000
France*	11,922,000	10,393,000	†	3,853,000
Italy*	10,794,000	10,433,000	4,714,000	3,678,000
Spain	10,224,000	10,335,000	3,627,000	3,814,000
Algeria	3,185,000	3,220,000	†	775,000
United Kingdom	2,773,000	2,103,000	2,497,000	1,719,000

G. FINDLAY SHIRRAS,
Director of Statistics.

* Excluding occupied territory.

† Not available.

DEPARTMENT OF STATISTICS, INDIA

CALCUTTA, FEBRUARY 21, 1919

Final General Memorandum on the RICE crop of 1918-19

This memorandum is based upon reports received from provinces, which contain 99 per cent of the total area under rice in British India. The statistics of acreage, outturn, etc., refer to all rice crops, both early and late, in all the reporting provinces.

The total area reported is 75,864,000 acres as compared with 80,141,000 acres, the revised final area of last year. The present figure, therefore,

shows a decrease of 5 per cent as compared with the area of 1917-18. The total yield is estimated at 23,822,000 tons of cleaned rice, as against 36,249,000 tons, the finally revised estimate of last year, or a decrease of 34 per cent. The season has been unfavourable owing mainly to scanty rains, especially in Bihar and Orissa, Madras, and the United Provinces.

Final Estimate

Provinces	Yield		Area		Yield per acre	
	1918-19	1917-18	1918-19	1917-18	1918-19	1917-18
	tons	tons	acres	acres	lbs	lbs
Bengal { Summer	141,000	168,000	370,000	375,000	854	1,004
Autumn	1,505,000	1,641,000	5,007,000	5,076,000	685	724
Winter	5,255,000	6,839,000	15,896,000	15,515,000	741	987
Total, Bengal	6,901,000	8,648,000	21,333,000	20,966,000	725	924
Bihar and Orissa { Summer	14,000	14,000	40,000	39,000	784	804
Autumn	1,028,000	1,395,000	3,732,000	3,795,000	617	823
Winter	3,765,000	7,582,000	11,388,000	11,966,000	741	1,419
Total, Bihar and Orissa	4,807,000	8,991,000	15,160,000	15,800,000	710	1,275
Madras	3,876,000	6,002,000	9,711,000	11,655,000	894	1,154
Burma	4,200,000	4,750,000	10,572,000	10,708,000	890	994
United Provinces	1,431,000	2,671,000	6,669,000	7,485,000	481	799
Central Provinces and Berar	658,000	1,647,000	5,231,000	5,226,000	282	706
Assam { Summer	90,000	96,000	250,000	250,000	806	860
Autumn	143,000	237,000	647,000	836,000	495	635
Winter	1,023,000	1,623,000	3,342,000	3,342,000	686	1,088
Total, Assam	1,256,000	1,956,000	4,239,000	4,428,000	664	989
Bombay { Autumn	413,000	1,212,000	1,933,000	2,597,000	467	1,045
Spring	3,000	14,000	10,000	25,000	672	1,254
Total, Bombay	416,000	1,226,000	1,993,000	2,622,000	468	1,047
Sind	238,000	317,000	876,000	1,167,000	609	608
Coorg	39,000	41,000	80,000	84,000	1,022	1,093
Grand Total	23,822,000	36,249,000	75,864,000	80,141,000	703	1,013

The average yield per acre, it may be noted, works out to 703 lbs, as against 1,013 lbs in 1917-18, 973 lbs in 1916-17, 941 lbs in 1915-16, 796 lbs in 1914-15, 855 lbs in 1913-14, 891 lbs in 1912-13, 1,041 lbs in 1911-12, and 1,077 lbs in 1910-11.

In addition to the areas for which particulars are given above, rice is grown in certain other tracts* in British India, and the average area so grown for the five years ending 1916-17 has been some 870,000 acres with an estimated yield of 273,000 tons. This outturn is excluded from the grand total 23,822,000 tons since recent estimates have not been received for these areas.

The provincial reports are summarised below:—

Bengal (26.3 per cent of the total area under rice in British India).—The total area under winter rice is reported to be 15,896,000 acres, which is 2 per cent above last year's area. The total yield is estimated at 5,255,000 tons, as against 6,839,000 tons reported last year, or a decrease of 23 per cent. The season opened well, but, owing to the failure of the rains after September, ended badly. During the period of harvesting covered by this forecast, the weather conditions have been favourable for field operations. The average outturn for the province is estimated at 72 per cent of the normal, as against a normal crop last year.

If the figures for the summer and autumn crops given in the second forecast, issued in December last, and reproduced in the appended table be added, the

total area and yield of all kinds of rice in Bengal amount to 21,333,000 acres and 6,901,000 tons, as against 20,966,000 acres and 8,648,000 tons last year.

Bihar and Orissa (20.5 per cent of the total area under rice in British India).—The total area under winter rice is estimated at 11,388,000 acres, which is 5 per cent less than the area of last year. The total yield is estimated at 3,765,000 tons, which is 50 per cent below last year's yield. The abrupt close of the monsoon in mid-September following on earlier deficiencies and irregularities in July gravely prejudiced the winter rice crop, which was planted late and depended this year entirely on good and late rain. The outturn was therefore severely reduced on high lands and unirrigated areas throughout the province, especially in the Patna and Chota Nagpur divisions and in that portion of the Bhagalpur division, lying south of the river. The light rainfall received at the end of October did very little good to the crops except in Puri and north of the river in a belt near the frontier. According to the estimates of the District Officers the average outturn for the province works out to 53 per cent of the normal, but the provincial Director considers this an underestimate, and is of opinion that the outturn will not exceed 60 per cent of the normal, and on this basis the yield stated above has been based.

Adding to the above figures those for the summer and autumn crops, given in the second forecast issued in December last and reproduced in the

* Punjab, North-West Frontier Province, Delhi and Ajmer-Merwara.

appended table, the total area and yield of all kinds of rice in the province amount to 15,160,000 acres and 4,807,000 tons, as against 15,800,000 acres and 8,991,000 tons last year.

Madras (14·1 per cent of the total area under rice in British India).—The total area is estimated at 9,711,000 acres, which is 17 per cent below the area of previous year. The total yield is estimated at 3,876,000 tons, as against 6,002,000 tons, the final estimate of last year, or a decrease of 35 per cent. Both the area and yield are the smallest on record since complete statistics were first tabulated in 1907-08. The season has in fact been entirely abnormal, and it is only in the tracts protected by major irrigation works, and in the tracts along the east coast which received the full benefit of the north-east monsoon, that anything like a normal area has been sown. The falling off in area is greatest in the Deccan and Central districts. Conditions are better in the south, and Rannad and Tinnevely actually show some increase. The vagaries of the season have seriously affected yield. The break in the south-west monsoon seriously damaged the crop in most parts of Vizagapatam and in the upland parts of Godavari and Kistna, and so delayed transplantations in Tanjore and many other tracts that the raiyats were compelled to plant out very old seedlings or to raise further seed beds and plant out the crop from one to two months later than usual. For want of sufficient seed of short duration varieties, the usual long duration varieties had to be sown so late in the year that these cannot mature properly before the hot weather. The season, on the other hand, favoured the broadcast crops in the Carnatic and Central districts and the large second crop in the west coast which is giving a good yield. Conditions in the extreme south are also favourable to good yields.

Burma (13·3 per cent of the total area under rice in British India).—The total area is estimated at 10,572,000 acres, which is 1 per cent below last year's area. The total yield is estimated at 4,200,000 tons as against 4,750,000 tons, estimated last year, or a decrease of about 12 per cent. In Lower Burma the harvesting of the crop has been practically completed and threshing and winnowing are well advanced. Owing to the deficiency of ripening showers, the crop is reported to be threshing out light in almost all districts. Only two districts (Akyab and Tharrawady) report a normal yield, while others estimate yields varying from 69 to 98 per cent. The average outturn for the whole province is now estimated at 88 per cent of the normal, as against 95 per cent last year. The surplus available for export is now estimated at 2,250,000 tons of cargo rice, equivalent to 1,900,000 tons of cleaned rice.

United Provinces (8·3 per cent of the total area under rice in British India).—The total area under both early (autumn) and late (winter) crops is now reported to be 6,644,000 acres, which is 11 per cent below last year's area. The total yield is estimated at 1,419,000 tons, which is 47 per cent below the yield of last year. The crop was adversely affected by deficient rainfall. The early rice was fair in the Gorakhpur and Benares divisions, but withered in parts of Rohilkhand and Oudh, and its outturn is estimated at 60 per cent of the normal. The late rice suffered severely from the drought in September, and was a partial failure where irrigation was not available. Its outturn is estimated at 40 per cent of the normal. Taking both crops together the average outturn for the province is estimated at 55 per cent of the normal.

Adding to the above figures, those for the hot weather crop, given in the second forecast issued in December last, the total area and yield of all kinds of rice in the province amount to 6,669,000 acres and 1,431,000 tons, as against 7,485,000 acres and 2,671,000 tons last year.

Central Provinces and Berar (6·4 per cent of the total area under rice in British India).—As reported in December last, the total area is estimated at 5,231,000 acres, as against 5,226,000 acres last year. The total yield is estimated at 658,000 tons, which is 60 per cent below last year's yield. The drought prevailing from the second week of September to the third week of November seriously damaged the crop in several districts.

Assam (6 per cent of the total area under rice in British India).—The total area under winter rice is estimated at 3,342,000 acres, which is the same as the area of last year. The total yield is estimated at 1,023,000 tons, which is 37 per cent less than the yield of last year. The season, on the whole, opened favourably. It was, however, followed by abnormal rains and high floods from June to September, and also by drought from October to December, both of which adversely affected the transplanting and growth of the winter rice. Insects damaged the crop in several districts. The average outturn for the province is estimated at 72 per cent of the normal, as against 114 per cent last year.

If the figures for the summer and autumn crops given in the second forecast and reproduced in the appended table, are added to the above estimates, the total area and yield of all kinds of rice in Assam amount to 4,239,000 acres and 1,256,000 tons, as against 4,428,000 acres and 1,956,000 tons last year.

Bombay (2·3 per cent of the total area under rice in British India).—The area and yield of late (spring or *rabi*) rice are estimated at 10,000 acres and 3,000 tons, as against 25,000 acres and 14,000 tons last year. The crop is assisted by irrigation, but owing to deficiency of water supply both the area and yield were greatly affected.

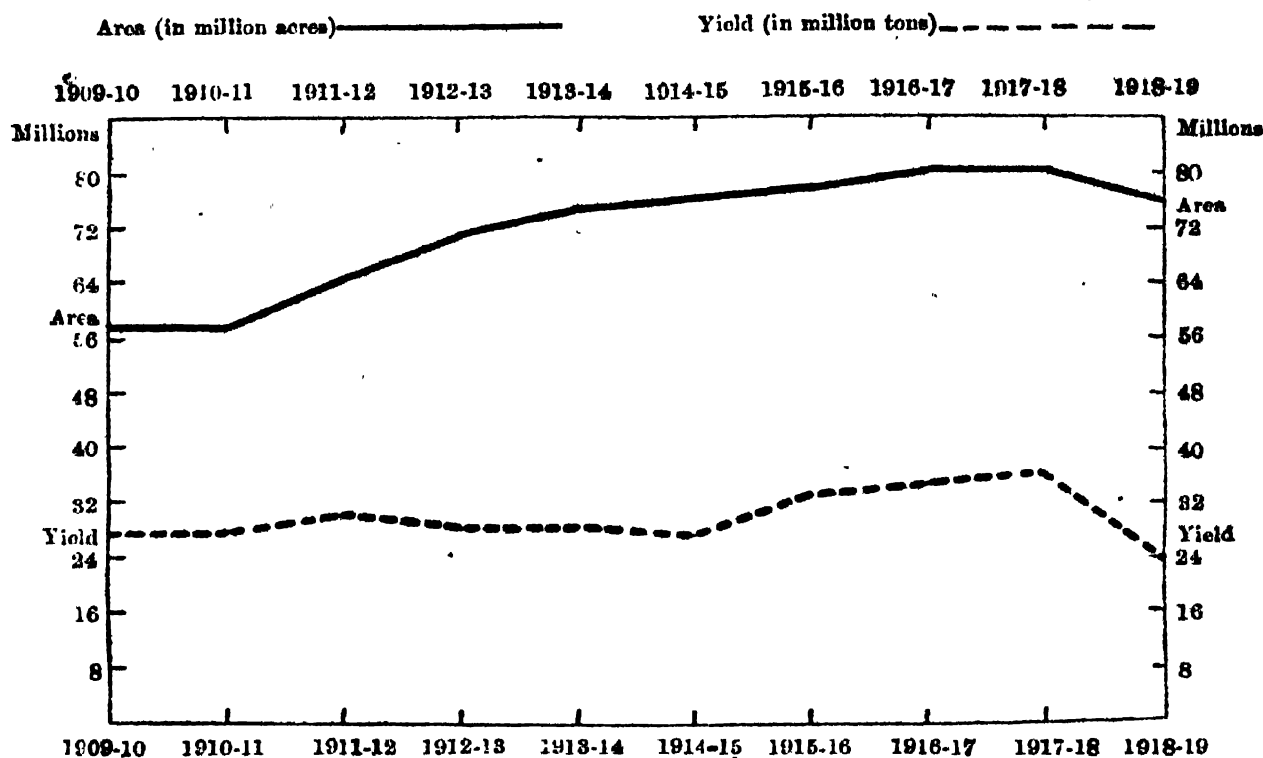
With the figures for the autumn rice given in the December forecast and reproduced in the appended table, the total area and yield of both kinds of rice in Bombay amount to 1,993,000 acres and 416,000 tons, as against 2,622,000 acres and 1,226,000 tons last year.

Sind (1·5 per cent of the total area under rice in British India).—As stated in the December forecast, the total area sown is 876,000 acres (8,000 acres being in the Khairpur State), which is 25 per cent below the estimate of last year. The total yield is estimated at 238,000 tons (3,000 tons being in the Khairpur State), which is also 25 per cent less than that of last year.

Coorg (0·1 per cent of the total area under rice in British India).—The total area and yield are estimated at 80,000 acres and 39,000 tons, as against 84,000 acres and 41,000 tons last year—a decrease of 5 per cent both in area and yield.

Chart.—The chart below illustrates the present estimates of area and yield as compared with those of the preceding nine years.

AREA AND YIELD OF RICE



Exports.—The figures below state the total quantity of rice (both in the husk and not in the husk) exported from British India to foreign countries by sea in the last five calendar years. India is not only the largest producer but also the largest exporter of rice.

Year	From Burma	From Bengal and Bihar and Orissa	From Madras, Bombay, and Sind	TOTAL
	Tons	Tons	Tons	Tons
1914 . . .	1,489,900	262,400	259,500	2,021,600
1915 . . .	888,900	83,400	314,300	1,286,600
1916 . . .	1,267,600	68,600	349,500	1,685,600
1917 . . .	1,315,500	57,100	369,400	1,742,000
1918* . . .	1,963,600	151,000	339,700	2,454,300

The principal foreign countries to which the exports were directed are shown in the table below. (The figures represent rice not in the husk) :—

Countries to which exported	1914	1915	1916	1917*	1918*
	Tons	Tons	Tons	Tons	Tons
United Kingdom	171,600	239,800	375,400	402,100	410,500
Germany	277,900	...	...	...	...
Holland	238,600	5,000	12,800	28,900	...
Ceylon	302,300	278,500	364,200	364,700	400,800
Straits Settlements	236,600	178,300	263,100	209,000	869,700
Java	48,300	54,800	150,200	70,400	104,500
Mauritius	57,300	50,000	63,600	35,700	60,800
West Indies	23,100	60,400	83,700	73,900	67,900

The Coastwise exports from Burma to Indian ports in the last five calendar years have been—

	Tons
1914	1,072,400
1915	1,371,500
1916	1,038,500
1917	741,700
1918	518,600

Rail and Riverborne Trade.—The following statement shows the quantity in thousand tons of rice including paddy imported into and exported from each trade block of India :—

Provinces and chief ports.	IMPORTS.			EXPORTS.		
	1916-17	1917-18	1918-19 (April to September)	1916-17	1917-18	1918-19 (April to September)
	1,000 tons	1,000 tons	1,000 tons	1,000 tons	1,000 tons	1,000 tons
Assam . . .	94	58	6	68	109	68
Bengal . . .	264	169	76	301	468	301
Bihar and Orissa	77	66	55	142	173	142
United Provinces	114	100	102	42	61	58
Punjab . . .	33	25	23	32	39	13
Sind and British Baluchistan.	4	9	3	112	114	29
Central Provinces and Berar.	7	12	18	63	39	68
Bombay . . .	146	172	149	18	15	9
Madras . . .	117	63	48	329	421	165
Rajputana and Central India.	40	30	23	7	6	3
Nizam's Territory.	2	18	21	43	13	...
Mysore . . .	28	30	13	25	19	8
Calcutta . . .	256	365	102	350	218	155
Bombay port . .	68	165	160	74	62	63
Karachi . . .	107	110	46	...	...	2
Madras ports . .	206	373	169	68	68	47
Total . . .	1,675	1,804	1,132	1,674	1,804	1,132

Prices.—The following figures show the price of rice at Calcutta and Rangoon at the middle of

* These figures are subject to revision

February 1919 as compared with the figures at the corresponding date of the preceding four years :—

	1915	1916	1917	1918	1919
	per cwt. R a. p.	per cwt. R a. p.	per cwt. R a. p.	per cwt. R a. p.	per cwt. R a. p.
Calcutta (Ballan No. 1)	8 1 4	7 11 10	7 11 10	6 0 0	8 9 6
Rangoon (white)	8 14 10	8 11 2	8 15 0	8 10 0	4 10 1

The prices have ruled very high as compared with the preceding four years.

Freights.—The figures below show the freights for rice from Rangoon to Calcutta, and from Calcutta to the United Kingdom at the middle of February 1919, and at the corresponding date of the preceding four years :—

	1915	1916	1917	1918	1919
	per ton s. d.	per ton s. d.	per ton s. d.	per ton s. d.	per ton s. d.
From Rangoon to Calcutta	13 4	23 4	16 8	30 8	26 8
From Calcutta to the United King- dom	72 0	171 0	200 0	320 0	90 0

Rice crop in foreign countries.—The latest information published by the International Institute of Agriculture, Rome, may be summarised as follows:—In Japan the total area and yield are estimated at 7,556,000 acres and 10,476,000 tons, as against 7,553,000 acres and 9,690,000 tons last year. In the United States of America the total area and yield are estimated at 1,120,000 acres and 840,000 tons, as compared with 964,000 acres and 728,000 tons last year. In Italy the estimates are 321,000 acres and 491,000 tons, as against 339,000 acres and 514,000 tons last year.

Information, specially obtained for this forecast through the Consulate at Saigon, shows the estimates of area and yield under rice in Cochin-China in 1918-19 to be 3,855,000 acres and 1,279,000 tons as compared with 4,448,000 acres and 1,869,000 tons last year. The exports during 1918 (calendar) year amounted to 1,377,000 tons.

G. FINDLAY SHIRRAS,
Director of Statistics.

Final Estimate of the Rice Crop of 1918-19.

Provinces and States		AREA (IN ACRES)			INCREASE (+) OR DECREASE (-) IN THE CURRENT YEAR OVER	
		Current year (1918-19)	Previous year (1917-18)	Average of preceding five years	Previous year (1917-18) Per cent	Average of preceding five years Per cent
Bengal	{ Summer crop	370,000	375,000	357,000	-1.3	+3.6
	{ Autumn "	5,067,000	5,076,000	5,025,000	-0.2	-0.5
	{ Winter "	15,896,000	15,515,000	15,142,000	+2.5	+5.0
	Total, Bengal	21,333,000	20,966,000	20,594,000	+1.8	+3.6
Bihar and Orissa	{ Summer crop	40,000	39,000	46,000	+2.6	-13.0
	{ Autumn "	3,732,000	3,795,000	3,754,000	-1.7	-0.6
	{ Winter "	11,388,000	11,906,000	12,400,000	-4.8	-8.2
	Total, Bihar and Orissa	15,160,000	15,800,000	16,200,000	-4.1	-6.4
Madras		9,711,000	11,655,000	11,047,000	-16.7	-12.1
Burma		10,572,000	10,798,000	10,198,000	-1.3	+3.7
United Provinces		(b) 6,669,000	(b) 7,485,000	6,521,000	-10.9	+2.3
Central Provinces and Berar		5,231,000	5,226,000	5,020,000	+0.1	+4.2
Assam	{ Summer crop	250,000	250,000	224,000	...	+11.6
	{ Autumn "	647,000	830,000	761,000	-32.6	-17.2
	{ Winter "	3,342,000	3,812,000	3,148,000	...	+6.2
	Total, Assam	4,239,000	4,428,000	4,153,000	-4.3	+2.1
Bombay (a)	{ Autumn crop	1,983,000	2,597,000	(c)	-23.6	...
	{ Spring "	10,000	25,000	(c)	-60.0	...
	Total, Bombay	1,993,000	2,622,000	...	-24.0	...
Sind (a)		876,000	1,167,000	(c)	-24.9	...
Coorg		80,000	84,000	82,000	-4.8	-2.4
Grand Total		75,864,000	80,141,000	...	-5.3	...

Provinces and States		YIELD (IN TONS)			INCREASE (+) OR DECREASE (-) IN THE CURRENT YEAR OVER	
		Current year (1918-19)	Previous year (1917-18)	Average of preceding five years	Previous year (1917-18) Per cent	Average of preceding five years Per cent
Bengal	{ Summer crop	141,000	168,000	156,000	-16.1	-9.6
	{ Autumn "	1,505,000	1,641,000	1,491,000	-8.3	+0.9
	{ Winter "	5,255,000	6,839,000	6,050,000	-23.2	-13.1
	Total, Bengal	6,901,000	8,648,000	7,697,000	-20.2	-10.3
Bihar and Orissa	{ Summer crop	14,000	14,000	17,000	...	-17.6
	{ Autumn "	1,028,000	1,395,000	1,197,000	-28.3	-14.1
	{ Winter "	3,765,000	7,582,000	6,309,000	-50.3	-40.8
	Total, Bihar and Orissa	4,807,000	8,991,000	7,523,000	-46.5	-36.1
Madras		3,876,000	6,002,000	4,687,000	-35.4	-17.3
Burma		4,200,000	4,750,000	4,198,000	-11.6	...
United Provinces		(b) 1,481,000	(b) 2,671,000	2,052,000	-46.4	-30.3
Central Provinces and Berar		638,000	1,647,000	1,285,000	-60.0	-48.8
Assam	{ Summer crop	90,000	96,000	89,000	-6.2	+1.1
	{ Autumn "	113,000	237,000	183,000	-39.7	-21.9
	{ Winter "	1,023,000	1,623,000	1,236,000	-37.0	-17.2
	Total, Assam	1,256,000	1,956,000	1,508,000	-35.8	-16.7
Bombay (a)	{ Autumn crop	413,000	1,212,000	(c)	-65.9	...
	{ Spring "	3,000	14,000	(c)	-78.6	...
	Total, Bombay	416,000	1,226,000	...	-66.1	...
Sind (a)		238,000	317,000	(c)	-24.9	...
Coorg		39,000	41,000	50,000	-4.9	-23.0
Grand Total		23,822,000	36,249,000	...	-34.3	...

(a) Including Indian States

(b) Includes summer, autumn and winter rice

(c) Not available

285,000 bales, as compared with 813,000 bales in the corresponding period of the previous year.

Arrivals at Ports.—The following statement shows the imports of raw cotton into the ports by rail and river and by sea during the last four cotton years (September to August) in *thousand bales of 400 lbs. each* :—

Imports into	1914-15	1915-16	1916-17	1917-18
	bales (1,000)	bales (1,000)	bales (1,000)	bales (1,000)
Calcutta	365	188	167	125
City of Bombay	2,593	3,047	3,160	2,334
Karachi	277	230	258	81
Madras ports	191	267	274	150
Total	3,431	3,732	3,868	2,690

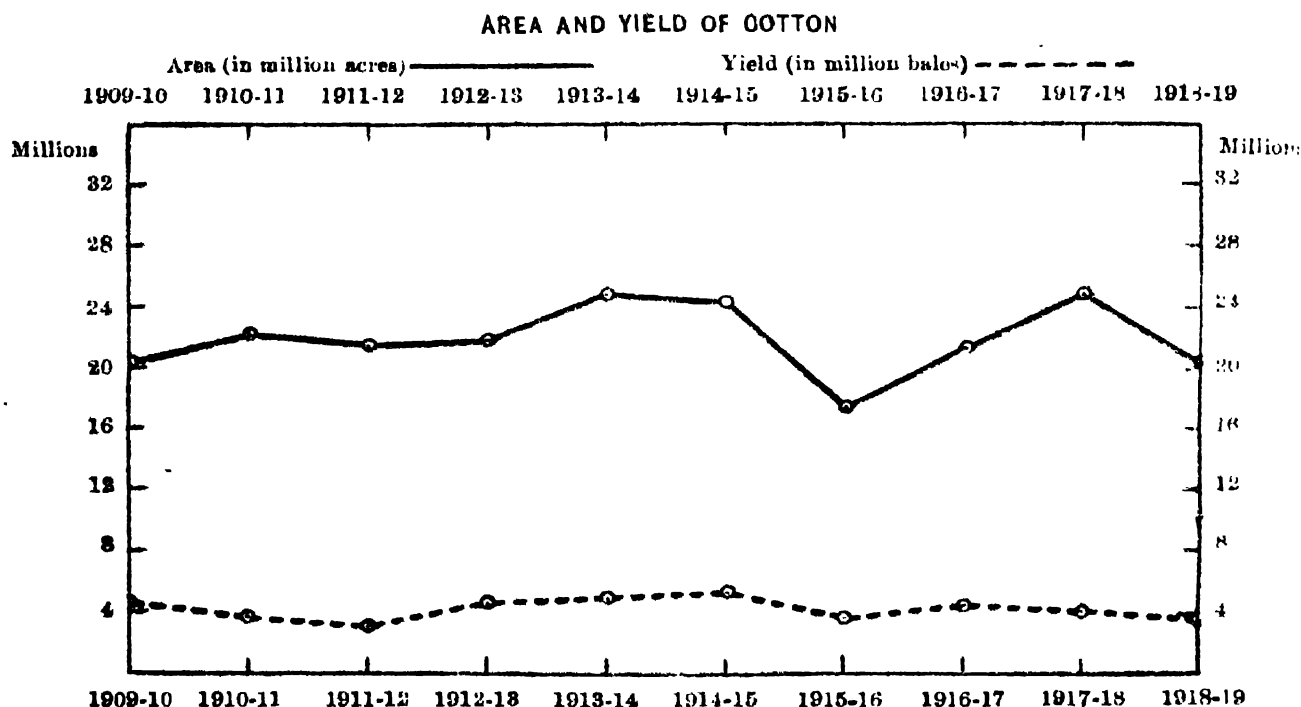
Prices.—The course of prices is indicated by the following figures, which represent the price of *Broach* cotton at Bombay in rupees per candy of 784 lbs. :—

	1914	1915	1916	1917	1918
	Rs.	Rs.	Rs.	Rs.	Rs.
September	169	279	342	423	577
October	150	307	391	444	515
November	160	283	401	470	640
December	175	286	388	536	610

The following table shows the prices (in pence per lb.) of American cotton at New Orleans, New York, and Liverpool at the end of January 1919, compared with the prices at the corresponding date of the four preceding years. Similar figures of Indian *Oomras* at Liverpool and Bombay, and of *Broach* cotton at Bombay are also stated :—

Mart and grade	End of January				
	1915	1916	1917	1918	1919
	Pence per lb	Pence per lb	Pence per lb	Pence per lb	Pence per lb
New Orleans—					
Mid-American.	4.06	5.94	8.59	15.43	13.75
New York—					
American	4.27	6.05	8.78	15.80	13.97
Liverpool—					
Mid-American.	4.95	8.08	11.02	23.36	17.62
Liverpool—					
Indian No. 1					
Oomra good.	4.18	6.20	8.67	18.77	16.82
Bombay—					
Indian No. 1					
Oomra good.	3.10	5.10	7.35	12.75	10.57
Bombay—					
Indian No. 1					
Broach good.	3.81	5.74	7.89	12.55	11.82

Chart. The chart below shows the present estimates of area and yield for all India as compared with the finally revised figures of the preceding nine years.



The Cotton Crop in Foreign Countries.—The latest information published by the International Institute of Agriculture, Rome, regarding the cotton crop of 1918 in foreign countries may be summarised as follows :—In the United States of America the area sown is 35,875,000 acres and the approximate

estimate of yield about 14,594,000 bales of 400 lbs. (or 11,675,000 bales of 500 lbs each) compared with 33,827,000 acres and 14,095,000 bales of 400 lbs. (or 11,276,000 bales of 500 lbs.) in 1917. In Egypt the area sown is 1,365,000 acres, as against 1,740,000 acres last year.

G. FINDLAY SHIRRAS.

Director of Statistics.

Final estimate of the Cotton crop of India

Provinces and States	1918-19 (Provisional estimates)		1917-18 (Final figures)*		1916-17 (Final figures)*	
	Area (acres)	Yield (bales)	Area (acres)	Yield (bales)	Area (acres)	Yield (bales)
Bombay (including Indian States)	5,036,000	573,000	7,697,000	1,403,000	6,820,000	1,475,000
Central Provinces and Berar	4,211,000	789,000	4,582,000	591,000	4,402,000	691,000
Madras (including Indian States)	3,118,000	633,000	2,592,000	450,000	2,168,000	347,000
Punjab (including Indian States)	1,541,000	493,000	1,800,000	307,000	1,163,000	325,000
United Provinces (including Indian States)	863,000	175,000	1,315,000	198,000	1,185,000	309,000
Sind (including Indian States)	299,000	108,000	267,000	53,000	240,000	75,000
Burma	347,000	78,000	247,000	48,000	223,000	40,000
Bengal (including Indian States)	73,000	32,000	71,000	19,000	73,000	20,000
Bihar and Orissa (a)	79,000	17,000	69,000	17,000	68,000	16,000
North-West Frontier Province	39,000	10,000	38,000	5,000	28,000	6,000
Assam	38,000	12,000	32,000	13,000	32,000	11,000
Ajmer-Merwara	30,000	14,000	70,000	14,000	47,000	35,000
Hyderabad	2,406,000	350,000	3,451,000	450,000	3,200,000	500,000
Central India	1,233,000	216,000	1,454,000	116,000	1,419,000	311,000
Baroda	815,000	85,000	914,000	239,000	707,000	171,000
Rajputana	250,000	55,000	435,000	54,000	334,000	128,000
Mysore	124,000	31,000	154,000	23,000	126,000	16,000
Total	20,497,000	3,671,000	25,188,000	4,000,000	21,745,000	4,489,000

Note.—A bale contains 400 lbs. of cleaned cotton.

*These are revised estimates as finally adjusted by the provincial authorities.

(a) Excluding Indian States for which the yield is roughly estimated at 1,000 bales.



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Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, etc.

HOME DEPARTMENT.

NOTIFICATIONS.

JUDICIAL.

Delhi, the 24th February 1919.

No. 1446-C.—In the Home Department notification no. 614-C., dated the 24th January 1919, regarding the grant of combined leave to the Hon'ble Mr. Justice W. Tennon, I.C.S., a Judge of the Calcutta High Court, for the words "1st March" read "27th February."

No. 1449-C.—The Home Department notification no. 1083, dated the 9th November 1918, appointing Mr. E. B. H. Panton, I.C.S., to act as a Judge of the High Court of Judicature at Fort William in Bengal, during the absence of the Hon'ble Justice Sir Asutosh Mukherjee, Kt., C.S.I., on deputation, is hereby cancelled with effect from the 27th February 1919, or the subsequent date on which the Hon'ble Mr. Justice Teunon proceeds on leave.

No. 1450-C.—The Hon'ble Mr. Justice Teunon, I.C.S., having been granted combined leave from the 27th February, or from such subsequent date as he may avail himself of it, to the 28th August 1919 inclusive, the Governor General in Council is pleased, under the provisions of the Government of India Act, 1915 (5 and 6 Geo. 5, ch. 61), section 105, sub-section (2), to appoint Mr. E. B. H. Panton, I.C.S., to act as a Judge of the High Court of Judicature at Fort William in Bengal during the absence of the Hon'ble Mr. Justice Teunon, or until further orders.

No. 1452-C.—The Governor General in Council is pleased under the provisions of the Government of India Act, 1915 (5 & 6 Geo. 5, ch. 61), section 105, sub-section (2), to appoint Mr. A. H. Cuming, I.C.S., to act as a Judge of the High Court of Judicature at Fort William in Bengal, with effect from the 27th February 1919, or the subsequent date on which he takes his seat, during the remainder of the absence of the Hon'ble Justice Sir Asutosh Mukherjee, Kt., C.S.I., on deputation, or until further orders.

ESTABLISHMENTS.

The 27th February 1919.

No. 1515-C.—THE following regulations respecting the examination of candidates for the Indian Civil Service to be held in August, 1919, are published for general information.

Copies of this paper may be obtained on application to the Secretary to the Government of India, Home Department.

NOTICE.

An Open Competitive Examination for the Indian Civil Service will be held in London, commencing on the 1st August, 1919, under the Regulations, a copy of which is sent herewith.

The number of vacancies to be filled will be announced hereafter.

No concurrent examination will be held either for Clerkships (Class I) in the Home Civil Service or for Eastern Cadetships in the Colonial Service.

No person will be admitted to examination from whom the Secretary, Civil Service Commission, has not received on or before the 2nd June, an application in the handwriting of the Candidate on the prescribed form, a copy of which is sent herewith. No allegation that an application Form or a letter respecting such Form has been lost or delayed in the post will be considered by the Commissioners unless the person making such allegation produces a Post Office certificate of posting. Candidates who delay their applications until the last days will do so at their own risk.

Acknowledgments of such application Forms are sent, and any Candidate who has filled up and returned the printed application Form but has not received an acknowledgment of it within four complete days should at once write to the Secretary, Civil Service Commission, Burlington Gardens, London, W. 1. Failure to comply with this provision will deprive the Candidate of any claim to consideration.

The order for Admission to the Examination will be posted early in July to the address given on the Form of Application. It will contain instruction as to the time and place at which the Candidate will be required to attend, and as to the manner in which the prescribed fee (£6) is to be paid.

Civil Service Commission,
September, 1918.

Copies of this paper may be obtained on application to the Secretary to the Government of India, Home Department.

EXAMINATIONS FOR THE INDIAN CIVIL SERVICE.

REGULATIONS.

* * *The following Regulations, made by the Secretary of State, for India in Council, are liable to alteration from year to year.*

1. An examination for admission to the Indian Civil Service, open to all qualified persons, will be held in London in August of each year for such number of appointments to that Service as the Secretary of State may on each occasion determine. The date of the Examination and the number of appointments to be made for each Province will be announced beforehand by the Civil Service Commissioners.

2. No person will be deemed qualified who shall not satisfy the Civil Service Commissioners :—

(i) (A) That save as hereinafter provided he is a British subject.

(B) That if he (being a British subject) or his father or his mother was not born within His Majesty's Dominions and allegiance then at the time of his birth his father was a British subject or the subject of a State in India and that such father still is or continued to be until his death a British subject or the subject of such State in India.

Provided that a ruler or subject of any State in India in respect of whom the Governor General in Council has made a declaration under section 96-A of the Government of India Act, 1915, as amended by section 3 of the Government of India (Amendment) Act, 1916, may be considered eligible.*

(ii) That he had attained the age of twenty-two, and had not attained the age of twenty-four on the first day of August of the year in which the Examination is held, or that he is in a position to claim such a concession under the provisions of the Appendix to these Regulations as will render him eligible.*

[*N.B.—In the case of Natives of India it will be necessary for a Candidate to obtain a certificate of age and qualification under Regulation 2 (i) issued under Notification of the Government of India, No. 1114, dated 12th September, 1918, and signed, should he be a resident in British India, by the Secretary to Government of the Province, or the Commissioner of the Division within which his family resides, or, should he reside in a Native State, by the highest Political Officer accredited to the State in which his family resides.*]

(iii) That he has no disease, constitutional affection, or bodily infirmity, unfitting him, or likely to unfit him, for the Indian Civil Service.†

(iv) That he is of good moral character.

2. (A) No person will be eligible for admission to the Indian Civil Service who has made before any Tribunal established under the Military Service Acts, 1916, an application for the issue to him of a certificate of exemption from the provisions of those Acts on the ground of a conscientious objection to the undertaking of combatant service.

3. No person who, in a previous year, accepted the offer of a nomination as a Selected Candidate for the Indian Civil Service and subsequently resigned his position as a Selected Candidate, will be admitted to the examination.

4. Should the evidence upon the above points be *prima facie* satisfactory to the Civil Service Commissioners, the Candidate, on payment of the prescribed fee, will be admitted to the Examination. The Commissioners may, however, in their discretion, at any time prior to the grant of the Certificate of Qualification hereinafter referred to, institute such further inquiries as they may deem necessary; and if the result of such inquiries in the case of any Candidate should be unsatisfactory to them in any of the above respects he will be ineligible for admission to the Indian Civil Service, and, if already selected, will be removed from the position of a Probationer.

* The Appendix referred to is printed on 483 page.

† The Civil Service Commissioners will regard no person as constitutionally fitted for appointment to the Indian Civil Service who has not been satisfactorily vaccinated within the last seven years.

5. The Open Competitive Examination will take place only in the following 38 subjects (a) :—

	Marks.
1. English Composition	500
2. Sanskrit Language and Literature	800
3. Arabic Language and Literature	800
Greek, not less than two sub-divisions of which one must be Translation :—	
4. Translation	400
5. Prose Composition	200
6. Verse Composition	200
7. Literature, etc.	300
Latin, not less than two sub-divisions, of which one must be Translation :	
8. Translation	400
9. Prose Composition	200
10. Verse Composition	200
11. Literature, etc.	300
12. English Language and Literature	600
13. Italian, Translation, Composition and Conversation	400
14. Italian, History of the Language and Literature	200
15. French, Translation, Composition and Conversation	400
16. French, History of the Language and Literature	200
17. German, Translation, Composition and Conversation	400
18. German, History of the Language and Literature	200
The History of these Languages and their literatures can only be taken by candidates who also offer themselves for the rest of the examination in those languages.	
19. Lower Mathematics	1,200
20. Higher Mathematics	1,200
Natural Science, i.e., any number not exceeding <i>four</i> of the following, or <i>three</i> if both Lower and Higher Mathematics be also taken :—	
21. Chemistry	600
22. Physics	600
23. Geology	600
24. Botany	600
25. Zoology	600
26. Animal Physiology	600
27. Geography	600
28. Greek History (Ancient, including Constitution)	500
29. Roman History (Ancient, including Constitution)	500
English History, either or both sections may be taken :—	
30. Section I., to A. D. 1485	400
31. Section II., A.D. 1485 to 1848	400
32. General Modern History	500
33. Logic and Psychology	600
34. Moral and Metaphysical Philosophy	600
35. Political Economy and Economic History	600
36. Political Science	500
37. Roman Law	500
38. English Law	500

From the marks assigned to candidates in each subject such deduction will be made as the Civil Service Commissioners may deem necessary in order to secure that no credit be allowed for merely superficial knowledge.

Consistently with the limitations specified above Candidates are at liberty to name any of the foregoing subjects, provided that the maximum number of marks that can be obtained from the subjects chosen is limited to 6,000. If this maximum is exceeded by a Candidate's selection he will be required to indicate one of his subjects, the marks for which should, in his case, be reduced so as to bring his maximum marks within the prescribed limit. The marks so reduced will be subject to a correspondingly reduced deduction.

Moreover, if a candidate's handwriting is not easily legible a further deduction will, on that account, be made from the total marks otherwise accruing to him.*

6. A list of the competitors shall be made out in order of their proficiency as disclosed by the aggregate marks finally awarded to each competitor, and in that order so many competitors, up to the determined number of appointments as are found by the Civil Service Commissioners to be qualified by examination, shall be

(a) A Syllabus, defining the character of the Examination in the various subjects, may be obtained on application to the Secretary, Civil Service Commission, London, W. 1.

* It is notified for general information that the number of marks deducted for bad handwriting may be considerable.

designated to be Selected Candidates for the Indian Civil Service, provided that they appear to be duly qualified in other respects. Should any Selected Candidate become disqualified, the Secretary of State for India will determine whether the vacancy thus created shall be filled or not. In the former case the Candidate next in order of merit, and in other respects duly qualified, shall be deemed to be a Selected Candidate.

7. Selected Candidates, before proceeding to India, will be on probation for one year, at the end of which time they will undergo an examination, called the Final Examination, in the following compulsory subjects (b) :—

	Marks.
1. Indian Penal Code	400
2. Code of Criminal Procedure	200
3. The Indian Evidence Act	200
4. Indian History	400
5. The principal Vernacular Language of the Province to which the Candidate is assigned	400

The principal Vernacular Language prescribed for each Province to which Candidates are assigned is as follows :—

For the United Provinces of Agra and Oudh, the Punjab or the Central Provinces	Hindustani.
For Bengal and Assam	Bengali.
(unless it is the Candidate's mother tongue.)	
For Bihar and Orissa	Hindustani.
For Burma	Burmese.
For Bombay	Marathi.
(unless it is the Candidate's mother tongue.)	
For Madras	Tamil or Telegu.
(at the option of the Candidate.)	

In Hindustani the Candidate will be required to be acquainted with both the Persian and the Nagri character.

A Candidate assigned to Bengal or Assam, whose mother tongue is Bengali, must offer for examination Hindustani; a Candidate assigned to Bombay, whose mother tongue is Marathi must offer for examination Hindustani; and a Candidate assigned to Madras, whose mother tongue is either of the languages shown against his Province, must offer the other for examination.

8. Selected Candidates may in addition offer in the Final Examination one of the following optional subjects :—

	Marks.
1. Hindu and Muhammadan Law	450
2. Sanskrit	400
3. Arabic	400
4. Persian	400
5. Hindustani	400

No Candidate who offered Sanskrit or Arabic at the Open Competition may offer the same language at the Final Examination; and only Candidates assigned to the Province of Burma may offer Hindustani as an optional subject.

9. In the Final Examination, as in the Open Competition, the merit of the Candidates examined will be estimated by marks (which will be subject to deductions in the same way as the marks assigned at the Open Competition), and the number set opposite to each subject denotes the greatest number of marks that can be obtained in respect of it. The examination will be conducted on paper and *civâ voce*, as may be deemed necessary.

If any Candidate is prevented by sickness or any other adequate cause from attending such examination, the Commissioners may, with the concurrence of the Secretary of State for India in Council, allow him to appear at the Final Examination to be held in the following year, or at a special examination.

10. The selected Candidates will also be tested during their probation as to their proficiency in Riding.

The examinations in riding will be held as follows :—

(1) Shortly after the result of the Open Competitive Examination has been declared, or at such time or times as the Commissioners may appoint during the course of the probationary year.

(2) Again, at the time of the Final Examination. Candidates who may then satisfy the Commissioners that they are sufficiently at home in the saddle for the efficient performance of all the duties of the Indian Civil Service will be awarded marks ranging between 101 and 200 according to the degree of proficiency displayed, to be added to their marks in the Final Examination. Candidates who fall short of this adequate proficiency

(b) Instructions, showing the extent of the examination, will be issued to Selected Candidates as soon as possible after the result of the Open Competition is declared.

but show such minimum proficiency as is evidenced that with a moderate amount of practice they can attain full proficiency, will receive marks ranging between 1 and 100; they will be allowed to proceed to India and will on their arrival there be subjected to such further tests in riding as may be prescribed by their Government, and shall receive no increase to their initial salary until they have passed such tests to the satisfaction of that Government.

A Candidate who fails at the end of the year of probation to satisfy the Civil Service Commissioners that he has reached the minimum standard of proficiency in riding, will be liable to have his name removed from the list of Selected Candidates.

11. The Selected Candidates who, on examination, shall be found to have a competent knowledge of the subjects specified in Regulation 7, and who shall have satisfied the Civil Service Commissioners of their eligibility in respect of nationality, age, health, character, conduct during the period of probation, and ability to ride, shall be certified by the said Commissioners to be entitled to be appointed to the Indian Civil Service provided they shall comply with the regulations in force, at the time, for that Service.

12. Persons desirous to be admitted as Candidates must apply on Forms, which may be obtained from "The Secretary to the Civil Service Commissioners, London", at any time after the 1st December, in the year previous to that in which the Examination is to be held. No person will be admitted to the Examination from whom the Secretary to the Civil Service Commissioners has not received an application on or before the 1st June (or, if that date should fall on a Sunday or public holiday, then, on or before the first day thereafter on which their office is open), in the year in which the Examination is to be held, an application, in the handwriting of the Candidate, on the prescribed form.

APPENDIX.

1. Any person who has joined since the 14th August, 1914, or may join during the present war, the Army or Navy or Marines or the Royal Air Force, or has rendered or may render during the same period actual military service in the Special Reserve or Territorial Force, Royal Naval Reserve or Royal Naval Volunteer Reserve, may, if eligible in point of age under the Regulations as they now stand for admission to the open competitive examination held in 1918, but over age in 1919, deduct from his actual age at the time of the open competitive examination held in 1919 :—

(a) The actual period of such service, if it has not exceeded three months.

(b) One year, if the actual period of service has exceeded three months. No candidate will be allowed to deduct more than one year from his actual age.

2. The same concession may also be granted to those who have been employed during the same period in connection with the armed forces of the Crown at home or abroad giving their whole time and under obligation to serve for the duration of the war or until their discharge, or for any period not terminable at their own option, provided that their employment be not on ordinary commercial terms, such as that of Assistant Paymasters, clerks, artisans, and the like.

3. The grant of the concession described in paragraph (2) will be at the discretion of the Civil Service Commissioners, whose decision in each case will be final. Candidates who contemplate applying for an age deduction under (2) will do well to apply to the Civil Service Commission for a ruling on their case.

4. Candidates to be eligible for the concessions in (1) or (2) must furnish an official certificate of the period and satisfactory character of their service and if any doubt arise whether the service of any candidate is of the kind contemplated, the Secretary of State for India in Council reserves to the Civil Service Commissioners the right to decide the case upon its merits.

The Civil Service Commissioners are authorised by the Secretary of State for India in Council to make the following announcements :—

(i) *Selected Candidates will be allotted to the various provinces upon a consideration of all the circumstances, including their own wishes ; but the requirements of the Public Service will rank before every other consideration.*

(ii) *Except in the case of persons continuing to receive Scholarship allowances of equal or greater amounts from the Government of India an allowance amounting to £150 will be given to any Candidate who passes his probation at one of the Universities or Colleges which have been approved by the Secretary of State, viz., the Universities of Oxford, Cambridge, Dublin, Glasgow, Edinburgh, St. Andrews, and Aberdeen ; the School of Oriental Studies, London Institution, Finsbury Circus ; Victoria University, Manchester.*

This allowance will be paid to the selected Candidate in four instalments on the following dates respectively :—December 24th, after his selection, March 25th, June 24th, and the date of his signing his covenant on being finally appointed to the Service.

An allowance on account of passage to India will be paid to each newly appointed civilian to the amount of £40, for passage to Calcutta, Madras or Bombay, and £50 for passage to Rangoon. These allowances will only be paid after production of evidence that the Officer has engaged a First Class passage. An Officer who prefers it can have a First Class passage taken for him by the India Office in lieu of receiving a passage allowance. Applications giving proposed dates of sailing should be made to the Secretary, Judicial and Public Department, India Office, London, S. W. 1.

The payment of each of the first three instalments will be conditional on the receipt by the Secretary of State, through the Civil Service Commissioners, of a Certificate that the Candidate has fulfilled up to date the requirements of the Authorities, and shown satisfactory conduct at the Authorized University or College ; the fourth and final instalment will be paid as soon as the selected Candidate has signed his covenant, and for its payment no Certificate from College Authorities will be required.

The whole probation must ordinarily be passed at the same Institution. Migration will not be permitted except for special reasons approved by the Secretary of State.

(iii) *Each Candidate will be required before receiving the first instalment of his allowance to execute an agreement binding himself and one surety, jointly and severally, to refund all monies he may have received from the Secretary of State for India in the event of—*

(1) *his failure to pass the Final Examination within the time prescribed by the Regulations and to satisfy the Civil Service Commissioners of his fitness for admission to the Indian Civil Service, or*

(2) *his subsequent failure to execute the usual covenant, and to proceed to India, as and when he shall be directed by the Secretary of State for India.*

(iv) *All Candidates obtaining Certificates will be also required to enter into covenants, by which amongst other things they will bind themselves to make such payments as under the rules and regulations for the time being in force, they may be required to make towards their own pensions or for the pensions of their families. The stamps payable on these covenants amount to £1.*

(v) *The seniority in the Indian Civil Service of the Candidates obtaining Certificates will be determined according to the order in which they stand on the list resulting from the combined marks of the Open Competitive and Final Examinations but may ultimately be effected by appointments made by the Secretary of State under the Temporary Provisions Act, 1915.*

(vi) *Candidates obtaining Certificates will be required to report their arrival in India within such period after the grant of their Certificates of Qualification as the Secretary of State may in each case direct.*

(vii) *Candidates who fail to satisfy the Civil Service Commissioners at the Final Examination held in any year will be definitely rejected, and will not be allowed to present themselves for re-examination, unless it shall appear to the Secretary of State in Council after reference to the Civil Service Commissioners, that such failure is due to circumstances wholly exceptional and beyond the control of the Candidate.*

Civil Service Commission,
November 1918.

A Manual of Rules and Regulations applicable to members of the Indian Civil Service has been compiled by permission of the Government of India, and may now be procured from the under-mentioned Agents for the sale of Indian Official publications. Price 1s. 0d. LONDON.—A. Constable & Co., Ltd., 10, Orange Street, Leicester Square, W. C. 2 ; P. S. King & Son, 2 and 4, Great Smith Street, Westminster, S. W. 1 ; Kegan Paul, Trench, Trübner & Co., 68, Carter Lane, E. C. 4, and 25 Museum Street, W. C. 1 ; B. Quaritch, 11, Grafton Street, New Bond Street, W. 1 ; Henry S. King & Co., 65, Cornhill, E. C. 3 ; Grindlay & Co., 54, Parliament Street, S. W. 1 ; T. Fisher Unwin, Ltd., 1, Adelphi Terrace, W. C. 2 ; W. Thacker & Co., 2, Creed Lane, Ludgate Hill, E. C. 4 ; Luzac & Co., 46, Great Russell Street, W. C. 1 ; W. Wesley, 28, Essex Street, Strand, W. C. 2. EDINBURGH.—Oliver & Boyd, Tweeddale Court. DUBLIN.—E. Ponsonby, Ltd., 116, Grafton Street. OXFORD.—B. H. Blackwell, 50 and 51, Broad Street. CAMBRIDGE.—Deighton, Bell & Co., Trinity Street. FRANCE.—Ernest Leroux, Rue Bonaparte, Paris. HOLLAND.—Martinus Nijhoff, The Hague.

The Commissioners have been requested by the Secretary of State for India to draw the attention of Selected Candidates to the prefatory note attached to this manual, as it is considered important that it should be clearly understood that this compilation is not to be regarded in any other light than that of a collection, made for facility of reference, of certain information and rules, that it is by no means exhaustive, and that it is liable to such modifications as may from time to time be sanctioned by competent authority.

Copies of this paper may be obtained on application to the Secretary to the Government of India, Home Department.

INDIAN CIVIL SERVICE.

Syllabus of an Open Competitive Examination for the Indian Civil Service to be held in the year 1919, and of any other competition that may be held in combination therewith.

In view of the importance of legible handwriting in the public service, Candidates are warned that the provision as to deductions for bad handwriting in these competitions will be strictly enforced.

Candidates are warned that full marks cannot be obtained on any paper unless the whole of it is answered, or, in cases where the number of questions to be answered is specified, unless the full number specified is answered.

English Composition.—An Essay to be written on one of several specified subjects.

Sanskrit Language and Literature.—Translation from Sanskrit ; composition in Sanskrit ; Sanskrit Literature, including the life, thought, and antiquities of Ancient India, together with such knowledge of history as bears upon the subject ; questions on the Sanskrit Language (including questions on Philology).

Composition will be required in Classical Sanskrit alone ; elsewhere Vedic Sanskrit is also included.

Candidates are expected to make a special study of the Seventh Mandala of the Rig-veda, but other Vedic hymns may also be set in the examination.

Arabic Language and Literature.—Translation from Arabic ; set composition and free composition in Arabic ; Arabic Literature, including the life and thought of the Arabs as shown in the literature, together with such knowledge of history as bears upon the subject ; questions on the Arabic Language (including questions on Philology).

Greek Literature.—Questions on the Greek Language (including questions on Philology), Literature and Antiquities.

Latin Literature.—Questions on the Latin Language (including questions on Philology) and on Roman Literature and Antiquities.

English Language and Literature.—The Examination will be in two parts. In the one Candidates will be expected to show a general acquaintance with the course of English Literature, as represented in the chief writers in verse and prose, between the reign of Edward III and the death of Queen Victoria.

A minute and detailed knowledge will not be looked for in this part of the Examination ; but its aim will be to test how far the Candidates have studied at first hand the chief productions of the greatest English writers, and are acquainted with the leading characteristics of their thought and style, and with the place which each of them occupies in the history of English Literature.

The other part of the Examination will relate to one of the following periods, which will follow each other year by year in rotation.

Period I : 1360 to 1600, Chaucer to Spenser.

Period II : 1600 to 1660, The later Elizabethans.

Period III : 1660 to 1744, The age of Dryden and Pope.

Period IV : 1744 to 1800, From the death of Pope to the death of Cowper.

Period V : 1800 to 1832, Nineteenth Century writers to the death of Scott.

Period VI : 1832 to 1892, From the death of Scott to the death of Tennyson.

The Examination in this part will require from the Candidates a more minute acquaintance with the history of the English Language and Literature, as illustrated in the chief works produced in each period, and will be based to a considerable extent, but by no means exclusively, on certain books specified

- each year by the Commissioners. The names and other indications placed beside the dates are intended to suggest the general character of the literary development of the period, and, consequently, the natural limits of the Examination. All the works of Shakespeare and Milton, for example, will be regarded as falling within the period 1600 to 1660; all the works of Wordsworth and Coleridge within the period 1800 to 1832; all the works of Carlyle, Landor, and Macaulay within the period 1832 to 1892.

For the year 1919, Period II (1600—1660) is prescribed, and the following are the specified books:—

Bacon—History of Henry VII; Essays.

Shakespeare—Much Ado About Nothing; Richard II; Henry IV (both parts); Romeo and Juliet; Macbeth; Antony and Cleopatra; The Tempest; Sonnets.

Jonson—The Alchemist; Volpone; Discoveries.

Campion—Book of Airs.

Donne—Songs and Sonnets.

Fletcher—Rule a Wife and Have a Wife; The Faithful Shepherdess.

Hobbes—Leviathan, Part II.

Earle—Microcosmographie.

Browne—Hydriotaphia.

Milton—Paradise Lost, Books I to VI; Samson Agonistes; Areopagitica. Oxford Book of English Verse, Nos. 207—366.

Italian Translation Composition and Conversation.—In the conversation test importance is attached to pronunciation. The study of phonetics is an important aid to correctness of pronunciation.

Italian, History of the Language and Literature.—Italian Literature, including the life and thought as shown in the literature, together with such knowledge of history as bears upon the subject. Questions will be asked which demand a knowledge of the language in its early stages (*i.e.*, before the time of Dante), but such questions will not be obligatory. Candidates will not be required to write their answers in Italian.

French Translation Composition and Conversation.—In the conversation test importance is attached to pronunciation. The study of phonetics is an important aid to correctness of pronunciation.

French, History of the Language and Literature.—French Literature, including the life and thought as shown in the literature, together with such knowledge of history as bears upon the subject. Questions will be asked which demand a knowledge of the language in its early stages (*i.e.*, before 1500), but such questions will not be obligatory. Candidates will not be required to write their answers in French.

German Translation Composition and Conversation.—In the conversation test importance is attached to pronunciation. The study of phonetics is an important aid to correctness of pronunciation.

German, History of the Language and Literature.—German Literature, including the life and thought as shown in the literature, together with such knowledge of history as bears upon the subject. Questions will be asked which demand a knowledge of the language in its early stages (*i.e.*, before 1500), but such questions will not be obligatory. Candidates will not be required to write their answers in German.

Lower Mathematics.—Plane Geometry including conic sections; Solid Geometry including the method of orthogonal projection; Algebra and Plane Trigonometry; Elementary Plane Co-ordinate Geometry; Elementary Mechanics of solids and fluids; Geometrical Optics; Elements of Differential and Integral Calculus with simple illustrations from other branches of the subject. The questions may involve the use of drawing instruments. The use of the slide rule is allowed.

Higher Mathematics.—Higher Algebra (including Theory of Equations), Plane and Spherical Trigonometry, Differential Calculus, Integral Calculus, Differential Equations, Analytical Geometry (Plane and Solid), Statics including Attractions, Dynamics of a Particle, Rigid Dynamics, Hydrodynamics, the Mathematical Theory of Electricity and Magnetism. The questions may involve the use of drawing instruments. The use of the slide rule is allowed.

Chemistry, Physics, Geology, Botany, Zoology, Animal Physiology.—Candidates are warned that the practical Examinations carry a large proportion of the marks.

Geography.—Geography as understood in the universities, not excluding topics which concern geography jointly with other subjects such as economics, history, physics, botany, and geology. There will be a practical test which will necessitate a knowledge of cartographical methods and notations, and for this test drawing instruments may be required.

Greek History.—Questions (a) on the General and (b) on the Constitutional History of Greece to the death of Alexander. Candidates will be expected to show a knowledge of the original authorities. They must also be prepared to answer questions on historical geography, and to draw sketch maps.

Roman History.—Questions (a) on the General and (b) on the Constitutional History of Rome to the death of Trajan. Candidates will be expected to show a knowledge of the original authorities. They must also be prepared to answer questions on historical geography, and to draw sketch maps.

English History.—The subject will include (a) the Political History of the British Isles and the Colonies, (b) the Constitutional History of England. Candidates should be acquainted with the following authorities:—

Period I, to 1485 : Stubbs, *Select Charters*, ninth edition [Clarendon Press].

Period II, 1485 to 1848 ; Prothero, *Statutes and Constitutional Documents* [Clarendon Press] ; Gardiner, *Documents of the Puritan Revolution* [Clarendon Press].

In each period the number of marks assigned to the question or questions dealing with the text of the prescribed books will be about one-sixth of that assigned to the whole period. Candidates must be prepared to answer questions on historical geography, and to draw sketch maps.

General Modern History.—Candidates may, at their choice, be examined in any one of the following periods. Periods III, IV, and V will include Indian History. Candidates are warned that high marks will not be awarded in this subject, unless the text of the prescribed books has been carefully studied by them. Candidates must be prepared to answer questions on historical geography, and to draw sketch maps.

I. From the accession of Charlemagne to the Third Crusade. [A.D. 800 to A.D. 1193.]

II. From the Third Crusade to the Diet of Worms. [A.D. 1193 to A.D. 1521.]

III. From the Diet of Worms to the death of Louis XIV. [A.D. 1521 to A.D. 1715.]

IV. From the accession of Louis XV to the French Revolution of 1848. [A.D. 1715 to A.D. 1848.]

V. From the Peace of Paris to the Treaty of Berlin. [A.D. 1763 to A.D. 1878.]

Candidates should be acquainted with the following authorities:—

PERIOD I. 800—1193.

Einhard, Vita Caroli Magni, from 800 A.D. Editions:—(1) Pertz, (2) *Scriptores Rerum Germanicarum*, (3) Clarendon Press.

Lambert of Hersfeld, Annales. Editions:—(1) Pertz, (2) *Scriptores Rerum Germanicarum*.

Suger, Vita Ludovici VI. Editions:—(1) Migne, (2) *Société de l'Histoire de France*, 1868.

Otto of Freising, De gestis Friderici I. Editions:—(1) Pertz, (2) *Scriptores Rerum Germanicarum*. The continuators are included.

PERIOD II. 1193—1521.

Joinville, St. Louis. Editions:—(1) Petitot, (2) Michaud et Poujoulat, (3) Buchon, (4) *Société de l'Histoire de France*, 1868.

Philippe de Comines, Mémoires. Editions:—(1) Petitot, (2) Michaud et Poujoulat, (3) Buchon, (4) de Mandrot [Picard, Paris, 1901–3].

Machiavelli, The Prince. English translation by Thomson, published by the Clarendon Press.

PERIOD III. 1521--1715.

Sully, Mémoires, up to the Treaty of Vervins. Editions :—(1) Petitot, (2) Michaud et Poujoulat.

Torcy, Mémoires. Editions :—(1) Petitot, (2) Michaud et Poujoulat.

PERIOD IV. 1715--1848.

Frederick II, Histoire de mon Temps, and la Guerre de Sept Ans. Editions :—(1) Boutaric, (2) Œuvres de Frédéric II, published by Decker, Berlin, 1846.

Malmesbury (First Earl of), Diaries and Correspondence; London, Bentley, 1844; Vol. II, Mission to the Hague, pages 66—443; Vol. III, Mission to Lisle, pages 369—599.

Metternich. Aus Metternich's Nachgelassenen Papieren; Autorisirte Original-Ausgabe; Vienna, 1880. Or in English translation :—Memoirs of Prince Metternich; Richard Bentley and Son, London, 1880-1882. To be studied up to the year 1815.

PERIOD V. 1763--1878.

Malmesbury, as for Period IV.

Metternich, as for Period IV

Bianchi: La Politique due Comte Camille de Cavour, 1852—1861 (Turin, 1885).

Bismarck. Gedanken und Erinnerungen von Bismarck (Edited by H. Kohl, Stuttgart, 1895). Or in English translation :—Bismarck, the Man and the Statesman; Reflections and Reminiscences, etc; translated under supervision of A. J. Butler; Smith and Elder, London, 1898. To be studied up to the year 1878.

Logic and Psychology.—The history of the subject will be included.

Moral and Metaphysical Philosophy.—The history of the subject will be included.

Political Economy and Economic History.—Candidates will be expected to possess a knowledge of economic theory; of the existing economic conditions; of statistical methods; and of the history of industry, land tenure, and economic legislation in the United Kingdom.

Political Science.—Candidates will be expected to show a knowledge (1) of political theory and the history of political theory, and (2) of the development, and more especially the modern forms and functions, of political institutions. Political theory should be understood to include not only the theory of legislation, but also the general theory of the state in its connection with kindred studies such as ethics, psychology, jurisprudence, public international law, and economics; and candidates will be expected to show a knowledge of original authorities. Under the head of political institutions are included subjects such as early institutions and comparative politics.

English Law.—Law of contract; Law of Evidence; Law of the Constitution; Criminal Law; Law of Torts.

CIVIL SERVICE COMMISSION,

December, 1918.

Copies of this paper may be obtained on application to the Secretary to the Government of India, Home Department.

INDIAN CIVIL SERVICE.

OPEN COMPETITION OF 1919.

FORM TO BE FILLED UP BY CANDIDATES FOR EXAMINATION.

* * * *The order for admission to the Examination will not be issued unless this Form, filled up by the Candidate himself, is received by the Secretary of the Civil Service Commission on or before the 2nd June, 1919.*

SIR,

I beg to inform you that I wish to be admitted to the Open Competitive Examination for the Indian Civil Service, which is appointed to commence in London on the 1st of August, 1919.

A candidate whose case may come under Clause 2 (i) (B) of the Regulations should state the facts fully in a separate letter.

I am a British subject.

I hereby declare that I was born on the _____ day of _____ 18____, and that therefore I shall have attained the age of 22 years and shall

* A Candidate claiming to be entitled to the concession contained in the Appendix printed on page 4 of the Regulations should attach a special statement of his case for consideration.

not have attained the age of 21* years on the 1st of August, 1919; I also declare that I have no disease, constitutional

affection, or bodily infirmity unfitting me, or likely to unfit me, for the Indian Civil Service; and that I am of good moral character, and otherwise eligible under the Regulations; and I undertake that, if I am successful, I will conform, during my period of probation, to such rules respecting the conduct of Public Servants as have been laid down, or may hereafter be laid down, by the Secretary of State for India in Council.

Candidates who are not Natives of India should strike out this paragraph.

I send herewith a Certificate of age and nationality issued in accordance with the rule respecting Natives of India printed in paragraph III on the next page.

† If you have never been examined, insert here the word "never".
‡ If you have been examined, give the date, etc., of the last occasion.

I beg to inform you that I was† _____ examined before the Civil Service Commissioners in the month of‡ _____ in the year 1____ as a Candidate for the situation of _____.

I am, SIR,

Your obedient Servant,

Name in full _____

§ If a London address, state the postal district and number of the office of delivery; if a country address, state the post town.

Address in full to which it is desired that the Order for Examination should be sent§ _____

Date _____

The Secretary,

Civil Service Commission.

Certificates of age (except as mentioned above), health, and character should not be supplied until after the result of the Examination is known.

N.B.—Attention is drawn to the Selection Form on pages 491 and 492, which must be filled up by every candidate.

EVIDENCE OF AGE TO BE REQUIRED FROM CANDIDATES FOR THE INDIAN
CIVIL SERVICE.

I. Every Candidate born in the United Kingdom should be prepared to produce, when required, a Certificate from the Registrar-General of Births, Marriages, and Deaths, or from one of his provincial Officers. This Certificate may be obtained from the Registrar-General in London, Dublin, or Edinburgh, or from the Superintendent Registrar of the District in which the birth took place.

II. A candidate born of European parents in India should be prepared to produce, when required, a Certificate of Baptism from the district in which he was baptised. If this does not also mention the date of birth it should be accompanied by a statutory declaration by one of the Candidate's parents, stating the date and place of birth. When such certificate is not in the possession of the Candidate an Extract from the Register kept at the India Office will probably be obtainable.

III. A Candidate who is a Native of India must, **on or before the 2nd June** preceding the examination, produce a certificate of age and qualification under Regulation 2 (s) issued under Notification of the Government of India, No. 1114, dated 12th September, 1918, and signed, should he be a resident in British India, by the Secretary to Government of the Province, or the Commissioner of the Division within which his family resides; or, should he reside in a Native State by the highest Political Officer accredited to the State in which his family resides. *No other Certificates will be accepted for this Competition.*

IV. All Candidates who claim an extension of age under the provisions of paragraphs 1 and 2 of the Appendix to the Regulations will be required to produce an official certificate of the period and satisfactory character of their service.

To be filled up by the Candidate himself, and returned with the Form of Application.

INDIAN CIVIL SERVICE, OPEN COMPETITION OF 1919.

SELECTION FORM.

*•Place your Initials against the Subjects which you select ; if your selections exceed 6,000 marks, indicate the Subject which is to be reduced ; and sign your name in the place indicated on the next page.

INITIALS.		MAXIMUM MARKS.
.....	1. English Composition	500
.....	2. Sanskrit, Language and Literature	800
.....	3. Arabic, Language and Literature	800
	Greek, not less than two sub-divisions, of which one must be Translation :—	
.....	4. Translation	400
.....	5. Prose Composition	200
.....	6. Verse Composition	200
.....	7. Literature, etc.	300
	Latin, not less than two sub-divisions, of which one must be Translation :—	
.....	8. Translation	400
.....	9. Prose Composition	200
.....	10. Verse Composition	200
.....	11. Literature, etc.	300
.....	12. English, Language and Literature	600
.....	13. Italian, Translation, Composition, and Conversation	400
.....	*14. Italian, History of the Language and Literature	200
.....	15. French, Translation, Composition and Conversation	400
.....	*16. French, History of the Language and Literature	200
.....	17. German Translation, Composition and Conversation	400
.....	*18. German, History of the Language and Literature	200
.....	19. Lower Mathematics	1,200

*The History of these Languages and their Literatures can only be taken by Candidates who also offer themselves for the rest of the examination in those languages.

[OVER.

INITIALS.		MAXIMUM MARKS.
.....	20. Higher Mathematics	1,200
	Natural Science, <i>i.e.</i> , any number not exceeding <i>four</i> of the following, or <i>three</i> if both Lower and Higher Mathematics be also taken :—	
.....	21. *Chemistry	600
.....	22. Physics	600
.....	23. Geology	600
.....	24. *Botany	600
.....	25. Zoology	600
.....	26. Animal Physiology	600
.....	27. Geography	600
.....	28. Greek History (Ancient, including Constitution) . . .	500
.....	29. Roman History (Ancient, including Constitution) . . .	500
	English History, either or both sections may be taken :—	
.....	30. Section I., to A. D. 1485	400
.....	31. Section II., A. D. 1485 to 1848	400
.....	32. General Modern History	500
.....	33. Logic and Psychology	600
.....	34. Moral and Metaphysical Philosophy	600
.....	35. Political Economy and Economic History	600
.....	36. Political Science	500
.....	37. Roman Law	500
.....	38. English Law	500

Signature _____

Date _____

To the Secretary,

Civil Service Commission,

London, W. 1.

N.B.—Attention is drawn to the Application Form on page 489, which must be filled up by every Candidate.

** For the Practical Examination in Chemistry, Candidates may bring any printed works on Analysis ; and, for the Practical Examination in Botany, any printed Flora. All books brought must be submitted to the Presiding Examiner for his approval ; no written notes of any kind will be allowed.*

No. 1532-C.—In supersession of the Home Department notification no. 444-C., dated the 17th January 1919, as modified by notification no. 785-C., dated the 31st January 1919, Mr. H. C. Marsden, a Superintendent in the Home Department, is granted privilege leave for three months, with effect from the 2nd January 1919.

MEDICAL.

The 25th February 1919.

No. 1464-C.—Colonel J. Carvie, M.B., I.M.S., Assistant Director, Medical Services, Allahabad and Fyzabad Brigades, is appointed to be Inspector General of Civil Hospitals and Prisons, Assam, substantively *pro tempore* with effect from the date on which he assumes charge of his duties.

No. 1466-C.—The services of Colonel H. E. Banatvala, C.S.I., K.H.S., I.M.S., Inspector General of Civil Hospitals and Prisons, Assam, are placed temporarily at the disposal of the Army Department with effect from the date on which he is relieved of his present duties.

POLICE.

The 26th February 1919.

No. 1497-C.—Mr. G. C. Denham, C.I.E., C.B.E., on special duty, has officiated as Deputy Director, Central Intelligence, in addition to his own duties, from the 2nd December 1918 to the 12th January 1919 inclusive.

This cancels the Home Department notification no. 444-C., dated the 11th December 1918.

J. H. DuBOULAY,

Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATIONS.

ECCLESIASTICAL.

Delhi, the 26th February 1919.

No. 89.—The Reverend A. Warren, B.A., a Professor in the Scottish Churches College, Calcutta, is appointed to be a temporary chaplain on the Indian Ecclesiastical Establishment, Church of Scotland, with effect from the 21st February 1919, and his services are placed at the disposal of the Government of Bengal for appointment as second chaplain of St. Andrew's Church, Calcutta.

No. 91.—The Reverend W. R. Garra, a temporary chaplain on the Indian Ecclesiastical Establishment, is permitted to resign the service with effect from the 1st March 1919.

The 27th February 1919.

No. 93.—The Reverend R. P. Newton is appointed until further orders to be a temporary chaplain on the Indian Ecclesiastical Establishment with effect from the 5th February 1919 and his services are placed at the disposal of the Government of Bihar and Orissa.

EXAMINATIONS.

The 27th February 1919.

No. 11.—The following amendment is made in the rules for the Oriental Language Teachership Examination, published with the Department of Education notification no. 89, dated the 7th September 1916 :—

Insert the following as a note to rule 2 :—

" Note.—It is open to Local Governments to refuse admission to the examination in individual cases if they consider that such admission will be inexpedient."

H. SHARP,

Offg. Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATION.**CIVIL VETERINARY ADMINISTRATION.**

Delhi, the 25th February 1919.

No. 309-C.—With reference to this Department's Notification No. 185-C., dated the 7th January 1919, Mr. G. Taylor, M.R.C.V.S., on reversion to the Civil Veterinary Department, Punjab, resumed charge of his duties as Superintendent, South Punjab, with effect from the forenoon of the 8th January 1919.

R. A. MANT,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Delhi, the 25th February 1919.

No. 7.—With reference to Public Works Department Notification No. 33, dated the 5th November 1914, the services of Captain F. H. E. Townshend, R.E., are replaced at the disposal of the Government of Bombay.

F. C. ROSE,
Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATIONS.

Delhi, the 24th February 1919.

No. 666-Est. B.—The services of the undermentioned officers are placed at the disposal of the Hon'ble the Chief Commissioner and Agent to the Governor General in the North-West Frontier Province, for employment with the Frontier Militia, with effect from the date of assuming charge:—

- Lieutenant N. G. Guy, attached 57th Wilde's Rifles (F. F.).
- Lieutenant J. L. Tottenham, attached 2-19th Punjabis.
- Lieutenant S. B. Merrylees, M.C., attached 2-76th Punjabis.
- Second Lieutenant J. B. P. Seccombe, attached 59th Scinde Rifles.

The 27th February 1919.

No. 708-Est. A.—The services of Major J. Davidson, Indian Army Reserve of Officers, are replaced at the disposal of His Excellency the Commander-in-Chief in India, with effect from the 8th February 1919.

Notification No. 420-Est. A., dated 5th February 1919, is hereby cancelled.

DENYS BRAY
Secretary to the Government of India.

The 25th February 1919.

No. 733-I. B.—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf, the Governor General in Council is pleased to make the following Law for the administration of the Abu Municipal Area.

A LAW FOR THE ADMINISTRATION OF THE ABU MUNICIPAL AREA.

CHAPTER I.—PRELIMINARY.

Short title, extent and commencement.

1. (1) This Law may be called the Abu Municipal Law, 1919.

(2) It extends to the whole of the Abu Municipal area as defined from time to time by notification.

(3) It shall come into force at once.

(4) All orders, declarations, rules and regulations made, directions, licenses and permits given, taxes imposed and notifications published, before the commencement of this Law, under the authority of, or with the approval of, the Agent to the Governor General in this behalf shall, so far as they are consistent with this Law, be deemed to have been respectively made, given, imposed and published thereunder.

Definitions.

2. In this Law, unless there is anything repugnant in the subject or context,—

(1) "Agent to the Governor General" means Agent to the Governor General in Rajputana.

(2) "inhabitant" includes any person ordinarily residing or carrying on business or owning or occupying immoveable property in the area to which this Law extends:

(3) "street" includes any way, road, lane, square, court, alley, passage or open space, whether a thoroughfare or not, over which the public have a right of way, and also the roadway and footway over any public bridge or causeway:

(4) "owner" includes the person for the time being receiving the rent of any land or building, whether on his own account or as agent or trustee for any person or society or for any religious or charitable purpose, or who would so receive the same if the land or building were let to a tenant:

(5) "notification" means a notification published by authority of the Agent to the Governor General in the Official Gazette.

(6) "notified" means published as aforesaid:

(7) "Committee" means the Municipal Committee constituted under this Law:

(8) "District Magistrate" means the District Magistrate of Abu:

(9) "Common gaming-house" means any house, room, tent, or walled enclosure, or space, or vehicle, or vessel, or any place whatsoever, in which any instruments of gaming are kept or used for the profit or gain of the person owning, occupying, using or keeping such house, room, tent, enclosure, space, vehicle, vessel or place, whether by way of charge for the use of such house, room, tent, enclosure, space, vehicle, vessel, place or instruments or otherwise howsoever.

CHAPTER II.—ORGANISATION AND CONSTITUTION OF THE COMMITTEE.

3. (1) There shall be established a Municipal Committee consisting of such persons, not less than six, as the Agent to the Governor General shall appoint in that behalf.

Constitution of Committee.

(2) The Committee so established shall be a body corporate by the name of the Committee of the Abu Municipality, shall have perpetual succession and a common seal, with power to

Incorporation of Committee.

acquire and hold property, both moveable and immoveable, and subject to the rules made under this Law, to transfer any property held by it, and to contract and to do all other things necessary for the purposes of its constitution, and may sue and be sued in its corporate name.

4. (1) The term of office of a member of the Committee shall be fixed by the Agent to the Governor General, by rule made under this Law, and may be so fixed as to provide for the

Term of office of an appointed member.

retirement of members by rotation, but shall not exceed three years.

(2) An outgoing member shall, if otherwise qualified, be again eligible for appointment.

5. Any member may resign by notifying in writing his desire to do so to the District Magistrate and, on his resignation being accepted by the Agent to the Governor General, he shall be deemed to have vacated his office.

Resignation of an appointed member.

6. The Committee shall come into existence at such time as the Agent to the Governor General may, by notification, appoint in that behalf.

Time of Committee coming into existence.

7. When the Committee comes into existence under section 6, the following consequences shall ensue, namely :—

Consequences of establishment of the Committee.

- (a) The Municipal and Sanitary Committee of Mount Abu shall cease to exist;
- (b) and all property vested in it shall, for the purposes of this Law and subject to all rights existing over, and all debts, liabilities and obligations (if any) affecting that property, form part of the Municipal fund hereinafter described;
- (c) an officer employed by the Committee mentioned in clause (a) at the time when the Committee established under this Law comes into existence, shall be deemed to be similarly employed by the latter Committee; and
- (d) the Committee established under this Law shall be substituted for the abolished Committee in all legal proceedings by or against the latter pending at the time when it ceased to exist.

8. The Agent to the Governor General shall from time to time appoint from amongst the members of the Committee by name or by office, such persons as he thinks fit, to be Chairman, Vice-Chairman and Secretary, respectively, of the Municipal Committee for such term as he may think fit.

Appointment of Chairman, Vice-Chairman and Secretary.

9. The Chairman, Vice-Chairman or Secretary may resign by notifying in writing his intention to do so to the Committee, which will submit his resignation to the Agent to the Governor General and, on its being accepted by the Agent to the Governor General, he shall be deemed to have vacated his office.

Resignation of Chairman, Vice-Chairman, or Secretary.

10. The Agent to the Governor General may remove any Chairman, Vice-Chairman, Secretary or Member of the Committee, whose continuance in office is, in his opinion, unnecessary or undesirable.

Powers of Agent to the Governor General to remove appointed members.

11. The Agent to the Governor General shall appoint a person to fill every vacancy occurring on the Committee by reason of the death, resignation or removal of a member; provided that if the term of office of that member would, in the ordinary course of events, have determined within six months of the occurrence of the vacancy the Agent to the Governor General may direct that the vacancy be left unfilled until the date on which the said term of office would have determined.

Special provision in respect of casual vacancies.

12. If a Chairman, Vice-Chairman or Secretary dies or resigns his office or is removed, a new Chairman, Vice-Chairman or Secretary shall be appointed by the Agent to the Governor General.

Death, resignation, or removal of Chairman, Vice-Chairman or Secretary.

Conduct of Business.

13. (1) The Committee shall meet for the transaction of business at least once in every two months on such day as may, from time to time, be fixed by the rules under section 112.

Time for holding meetings.

(2) The Chairman, or, in his absence from Abu, the Vice-Chairman may, whenever he thinks fit, convene a meeting at any other time.

14. It shall be necessary for the transaction of any business that not less than one-third of the total number of members of the Committee for the time being shall be present:

Quorum.

Provided that when it is necessary to postpone any business at a meeting for want of the prescribed quorum, the Chairman of the meeting shall adjourn the meeting to another date, and the business postponed for want of the prescribed quorum shall be transacted on such date, or, in the event of a further adjournment of the meeting to a subsequent date, on such subsequent date, notwithstanding any deficiency in the number of members present.

Chairman of meeting.

15. (1) At every meeting of the Committee the Chairman, if present, shall preside.

(2) In the absence of the Chairman, the Vice-Chairman shall preside.

(3) If both Chairman and Vice-Chairman are absent, the members present shall elect one of their number to preside.

16. (1) Except as otherwise provided by this Law, or by any rule made by the Agent to the Governor General under this Law, all questions which may come before any meeting of the Committee shall be decided by the majority of the votes of the members present and voting.

Vote of majority decisive.

(2) In the case of an equality of votes, the Chairman of the meeting shall have a second or casting vote.

Resolutions to be recorded and published.

17. (1) Every resolution passed by the Committee at a meeting shall be recorded in a book kept for the purpose and shall be signed by the Chairman.

(2) A copy of every resolution passed by the Committee at a meeting shall, within 10 days from the date of the meeting, be forwarded to the First Assistant to the Agent to the Governor General, for the information of the Agent to the Governor General.

CHAPTER III.—OFFICERS AND SERVANTS.

18. Subject to the other provisions of this Law and to the general control of the Agent to the Governor General, the appointment of such officers and servants as may be necessary or proper for the efficient execution of the provisions of this Law shall rest with the Committee.

Pensions of others.

19. In the case of an officer or servant appointed under the preceding section, the Committee may—

(i) grant him—

(a) leave allowances ;

(b) if he is not entitled to pension, or if his monthly pay does not exceed ten rupees, a gratuity on resignation or retirement ; and

(ii) if empowered in this behalf by the Agent to the Governor General—

(a) subscribe on his behalf for pension or gratuity under the rules contained in any general or special orders of the Governor General in Council for the time being in force ; or

(b) purchase for him from Government or otherwise an annuity on his retirement:

Provided that no pension, gratuity, leave allowance or annuity shall exceed the sum to which, under any general or special orders of the Governor General in Council for the time being in force, the officer or servant would be entitled if the service had been service under the Government.

Provident fund.

20. The Committee may establish and maintain a provident fund and may itself contribute thereto

21. Should any sweeper employed by the Committee, in the absence of a written contract authorising him so to do and without reasonable cause, resign his employment, or absent himself from his duties without leave or without giving one month's notice to the Committee, or neglect or refuse to perform his duties or any of them, he shall be liable to imprisonment which may extend to two months, or to fine which may extend to fifty rupees.

22. (1) The Committee may enter into any contract whereof the value or amount does not exceed one thousand rupees.

Authority to contract.

(2) A contract whereof the value or amount exceeds one thousand rupees shall not be executed until it has been sanctioned by the Agent to the Governor General.

Mode of executing contracts.

23. (1) Every contract made by or on behalf of the Committee whereof the value or amount exceeds fifty rupees shall be in writing.

(2) Every such contract shall be signed by the Chairman of the Committee.

(3) If a contract to which this section applies is executed otherwise than in conformity therewith it shall not be binding on the Committee.

CHAPTER IV.—TAXATION.

24. (1) Subject to any general rules or special orders of the Governor General in Council, the Committee, with the previous sanction of the Agent to the Governor General, may impose in the area to which this Law extends any of the following taxes, namely :—

Taxes which may be imposed.

(a) a tax on buildings and lands not exceeding twelve and a half per centum on the annual value ;

(b) a tax on persons practising any profession or art or carrying on any trade or calling in the Municipal area not exceeding two and a half per centum on the annual income derived from such practice ;

(c) a tax not exceeding four rupees a quarter on every vehicle or dog kept within the Municipal area or on every animal kept therein for riding, driving, draught or burden ;

(d) a toll not exceeding one anna on every vehicle and animal used as aforesaid entering the Municipal area ;

(e) an octroi on animals for slaughter, or goods, or both, brought within the Municipal area for consumption or use therein ;

(f) a tax not exceeding four rupees per annum on persons using the Municipal dhobi-ghat; and with the previous sanction of the Governor General in Council, any other tax :

Provided that any person may compound for exemption from all tolls leviable in respect of any animal or vehicle under clause (d) by paying the tax which would have been leviable in respect thereof under clause (c, if it had been kept within the area to which this Law extends.

(2) In this section "annual value" means the gross annual rent for which buildings or lands liable to taxation may reasonably be expected to let.

25. Where the Committee has in exercise of the powers conferred by this Law undertaken the house-scavenging of any house or building, it may, with the previous sanction of the

Scavenging tax.

Agent to the Governor General and in the manner by this Law directed, charge the occupiers of such house or building, in addition to any other tax imposed upon them under this Law, a tax to be called the scavenging tax, at such rate or of such amount as it thinks fit :

Provided that, in fixing the rate or amount of such tax, regard shall be had to the principle that the total net proceeds of the tax should not exceed the total charges of the house-scavenging undertaken by the Committee.

26. Besides the taxes mentioned in the foregoing sections, the Committee, with the previous sanction of the Agent to the Governor

Water tax.

General, may, for the purpose of constructing or maintaining works for the supply of water or paying the principal or interest of any loan raised for the construction of such works, impose, in the manner by this Law directed, a tax, to be called the water tax, upon buildings or lands which are so situated that their occupiers can benefit by the works :

Provided that, in fixing the rate of such tax, regard shall be had to the principle that the total net proceeds of the tax, with the estimated income from payments for water supplied from the works under special contracts, should not exceed the amount required for the said purpose.

27. No tax shall come into force until one month after it has been notified, and the Agent to the Governor General may, by notification,

Notification of and power to abolish and reduce taxes.

abolish or reduce in amount any tax imposed under the foregoing sections.

28. (1) The Committee may, with the previous sanction of the Agent to the Governor General, exempt in whole or in part from the

Power to exempt from taxation.

payment of any such tax any person who by reason of poverty may, in its opinion, be unable to pay the same.

(2) The Agent to the Governor General may, by order, exempt in whole or in part from the payment of any such tax any person or class of persons, or any property or description of property.

29. No tax imposed under this Law shall be invalid merely for defect of form ; and it shall suffice in the case of any such tax on property or any assessment of value for the purpose of

Taxes not invalid for defect of form.

any such tax, that the property taxed or assessed is so described as to be generally known ; and it shall not be necessary to name the owner or occupier thereof.

30. Any tax imposed under the foregoing sections and payable periodically shall be payable on such dates and in such instalments (if any) as the Committee, with the previous sanction of the Agent to the Governor General, may, from time to time, prescribe.

Taxes when paid.

31. For all sums paid on account of any tax under this Law, a receipt stating the

Receipts to be given.

person making the payment.

amount and the tax on account of which it is paid shall be given, on his application, to the

32. (1) An appeal against the assessment or levy of any tax under this Law shall lie to the First Assistant to the Agent to the Governor General.

Appeals against taxation.

(2) The order of the appellate authority shall be final.

33. (1) No appeal shall lie in respect of a tax on any building or land unless it is preferred within one month after the publication of the prescribed notice of assessment, and no appeal

Limitation for appeals.

shall lie in respect of any other tax unless it is preferred within one month from the time when the demand for the tax is made :

Provided that an appeal may be admitted after the expiration of the period prescribed therefor by this section, if the appellant satisfies the appellate authority that he had sufficient cause for not presenting it sooner.

(2) No appeal shall be entertained unless the amount of the tax to which it relates is deposited with the Committee before the appeal is preferred.

34. No objection shall be taken to any valuation or assessment, nor shall the liability of any person to be assessed or taxed be questioned, in any other manner or by any other authority than is provided in this Law.

35. Every person bringing or receiving within the Municipal area any article on which octroi is payable shall, when required by an officer authorized by the Committee in this behalf, and so far as may be necessary for ascertaining the amount of tax chargeable—

(a) permit that officer to inspect, examine, weigh or otherwise deal with the article, and

(b) communicate to that officer any information and exhibit to him any bill, invoice or document of a like nature that he may possess relating to the article.

36. If after the imposition of an octroi tax, any person bringing or receiving a conveyance or package within the Municipal area refuses, on the demand of an officer authorised by the Committee in this behalf, to permit such officer to inspect the contents of the conveyance or package for the purpose of ascertaining whether it contains any articles in respect of which octroi is payable, such officer may cause the conveyance or package to be taken without unnecessary delay before a Magistrate, who shall cause the inspection to be made in his presence.

37. Every officer demanding octroi by authority of the Committee shall tender to every person introducing or receiving any article on which the tax is claimed, a bill specifying the article taxable, the amount claimed, and the rate at which the tax is calculated.

38. (1) In the case of non-payment of octroi on demand, the officer empowered to collect the octroi may seize any article on which it is chargeable, or any part thereof of sufficient value to satisfy the demand and on making such seizure shall at once report his action to the Chairman.

(2) When the property seized is subject to speedy and natural decay, or when the expense of keeping it in custody is likely to exceed its value after deduction of the amount to be recovered, the Chairman shall without delay cause notice to be served upon the person in whose possession the property was seized that it will be sold at once, and shall sell it accordingly unless the amount due including all costs incidental to the notice and the detention of the property be forthwith paid.

(3) Any surplus remaining after deduction from the sale proceeds of all such costs and of any costs of the sale shall be forthwith credited to the Municipal fund, notice of such credit being given at the same time to the person from whose possession the property was taken, but, if the surplus be claimed by written application to the Committee within one year from the date of the notice, a refund thereof shall be made to such person. Any sum not claimed within one year from the date of such notice shall be the property of the Committee.

39. A person introducing or attempting to introduce within octroi limits, or abetting the introduction within octroi limits of, any goods or animals liable to the payment of octroi for which the octroi due on introduction has neither been paid nor tendered, shall be punished with a fine which may extend either to ten times the value of such octroi or to fifty rupees, whichever is greater, and which shall not be less than twice the value of such octroi.

40. Subject to the provisions of any rule, the Committee may by a special resolution confirmed by the Agent to the Governor General provide that all or any persons may be allowed to compound for a tax.

CHAPTER V.—MUNICIPAL FUND AND PROPERTY.

Constitution of Municipal Funds.

41. (1) There shall be formed a Municipal Fund, and there shall be placed to the credit thereof :—

- (a) all sums received by or on behalf of the Committee under this Law or otherwise ;
- (b) all fines realised in cases in which prosecutions are instituted under this Law or the rules made hereunder, or under section 34 of the Police Act, 1861, as locally applied, for offences committed within the Municipal area ;
- (c) the property described in section 7 (b) of this Law ; and this fund, together with all property purchased at its expense, and all property of the nature hereinafter in this section specified and situated within the Municipal area, shall be vested in the Committee ; and, subject to the provisions of this Law and of the rules framed thereunder and to the control of the Agent to the Governor General, the management thereof shall be entrusted to the Committee.

(2) The property hereinbefore referred to includes :—

all public streets and bridges and the pavements, stones and other materials thereof ;

- (b) all land or property acquired by Government or by the Agent to the Governor General or the Committee for local public purposes, and all open spaces, not being private property, adjacent to any street or appertaining to any public place or building which are managed by or under the control of the Committee ;
- (c) all public sewers, drains, culverts and water-courses alongside or under any public street and all works, materials and things appertaining thereto ; and
- (d) all dust, dirt, sewage, refuse, filth and rubbish of any kind, collected by the Committee from the streets, houses, privies, sewers, cesspools or elsewhere, or deposited in any place set apart by it for that purpose.

42. (1) The Committee shall, subject to the provisions of this Law, set apart and apply annually out of the Municipal fund—

- (a) *firstly*, such sum as may be required for the payment of any amounts falling due on any loan legally contracted for or on behalf of the Committee ;
- (b) *secondly*, such sum as may be required to meet the charges of the Municipal establishment, including such subscriptions, contributions, and payments as are referred to in section 19.

(2) Subject to the charges specified in sub-section (1) and to such rules as the Agent to the Governor General may make with respect to the priority to be given to the several duties of the Committee, the Municipal fund shall be applicable to the payment, in whole or in part, of the charges and expenses incidental to the following matters within the Municipal area, namely :—

- (a) the construction, maintenance, improvement, cleansing and repair of public streets, bridges, drains, latrines, and water-courses ;
- (b) the watering and lighting of such streets ;
- (c) the construction, establishment and maintenance of rest-houses, markets, pounds and other works of public utility ;
- (d) grants-in-aid to schools, hospitals, dispensaries, poor-houses, leper asylums and other educational or charitable institutions ;
- (e) the supply, storage and preservation from pollution of water for the use of men or animals ;
- (f) the planting and preservation of trees ;
- (g) the taking of a census, the registration of births, marriages and deaths, public vaccination, and any other sanitary measure ;
- (h) the destruction of stray and ownerless dogs ;
- (i) all acts and things which are likely to promote the safety, health, welfare or convenience of the inhabitants, or expenditure whereon may be declared by the Committee, with the sanction of the Agent to the Governor General, to be an appropriate charge on the Municipal fund.

43. The Municipal Fund may be deposited with any banker, or person acting as a banker who has given such security for the safe custody and repayment on demand of the fund so deposited

Custody of Municipal Fund. as the Agent to the Governor General may in each case think sufficient.

44. (1) The Committee may, from time to time, with the previous sanction of the Agent to the Governor General, invest any portion of the Municipal Fund in securities of the Government

of India or such other securities as the Governor General in Council may, from time to time, approve in this behalf, and vary such investments for others of a like nature.

(2) The income resulting from the securities and the proceeds of the sale thereof shall be credited to the Municipal fund.

CHAPTER VI.—POWERS FOR SANITARY AND OTHER PURPOSES.

Nuisances.

45. (1) Whoever,—

Offences in road or public place.

(a) in any street or public place within the Municipal area,—

- (i) is drunk and disorderly, or drunk and incapable of taking care of himself ; or
- (ii) eases himself, or wilfully and indecently exposes his person ; or
- (iii) begs importunately for alms ; or
- (iv) exposes or exhibits, with the object of exciting charity, any deformity or disease or any offensive sore or wound ; or
- (v) carries meat exposed to public view ; or
- (vi) is found gaming ; or
- (vii) pickets animals or collects carts ; or

- (viii) being engaged in the removal of night-soil or other offensive matter or rubbish neglects to sweep away or otherwise effectually remove any portion thereof that may spill or fall on to such street or public place ; or
 - (ix) without proper authority, affixes, or causes to be affixed, any bill, notice or other document upon any building, monument, post, wall, fence, tree or other thing ; or
 - (x) without proper authority, defaces, or writes upon, or otherwise marks any building, monument, post, wall, fence, tree, or other thing ; or
 - (xi) without proper authority, removes, destroys, defaces or otherwise obliterates any notice or other document put up or exhibited under this Law ; or
 - (xii) carries a corpse, or causes a corpse to be carried, without keeping it decently covered, or without taking due precaution to prevent risk of infection or injury to the public health or annoyance to passers-by or to persons dwelling in the neighbourhood ; or
 - (b) carries a corpse along a route prohibited by the Committee by public notice ; or
 - (c) deposits or permits his servant to deposit, any offensive matter or rubbish in any place not intended for the purpose or on any street or public place, or waste or unoccupied land under the management of the Committee ; or
 - (d) having charge of a corpse, fails to bury, burn or otherwise lawfully dispose thereof within twenty-four hours after death ; or
 - (e) keeps or uses, or knowingly permits to be kept or used, any place as a common gaming-house, or assists in conducting the business of any common gaming-house ; or
 - (f) wilfully intrudes upon a place set apart for bathing purposes and incommodates persons lawfully using the same ; or
 - (g) at any time or place prohibited by the Committee by general or special notice, beats a drum or tom-tom, blows a horn or trumpet, or beats or sounds any instrument, or utensil, or plays any music ; or
 - (h) by singing, screaming or shouting, disturbs the public peace or order ; or
 - (i) lets loose any animal so as to cause, or negligently allows any animal to cause injury, danger, alarm or annoyance to any person ; or
 - (j) being the occupier of any building or land in or upon which an animal dies, neglects, within three hours after the death of the animal, or, if the death occurs at night, within three hours after sunrise, either
 - (i) to report the death to the Secretary of the Committee or to such officer as may be appointed by him to receive such reports, with a view to the removal and disposal of the carcass by the public conservancy establishment ; or
 - (ii) to remove and dispose of the carcass in accordance with any general direction given by the Committee by notice, or any special directions given by the Secretary of the Committee or the officer appointed by him on receipt of such report as aforesaid ; or
 - (k) except with the written permission of the Committee, stores or uses nightsoil, manure, rubbish, or any other substance emitting an offensive smell ;
- shall be punished with imprisonment for a term which may extend to eight days, or with fine which may extend to fifty rupees.

(2) Whoever omits to take reasonable means to prevent any child under the age of twelve years in his charge from easing himself in any street or public place within the Municipal area, shall be punished with fine which may extend to twenty-five rupees.

Streets and Buildings.

46. The Committee may attach to the outside of any building brackets for lamps in such manner as not to cause injury thereto or inconvenience.

47. (1) The Committee may, with the previous sanction of the Agent to the Governor General, name any street and cause that name and likewise any number to be affixed on any building,

and may from time to time, cause such name or number to be altered.

(2) Whoever destroys, pulls down, alters or defaces any such name or number shall, on conviction by a Magistrate, be punished with a fine that may extend to twenty rupees.

48. The Committee may, by public notice, direct that, within certain limits to be fixed

Roofs and external walls not to be made of inflammable materials.

by the notice, the roofs and external walls of huts or other buildings shall not, without its permission in writing, be made, or renewed with grass, mats,

leaves or other highly inflammable materials, and may, by notice in writing, require any person who has disobeyed any such direction as aforesaid to remove or alter the roofs or walls so made or renewed, as it may think fit.

49. When any land is required for a new street, or for the improvement of an existing street, the Committee may cause to be acquired, in addition to the land to be occupied by the street, the land necessary for the sites of the buildings to be erected on the sides of the street.
- Power to acquire land for building sites adjoining new streets.
50. The Committee may close temporarily any streets, or parts thereof, for any public purpose, and, with the permission of the Agent to the Governor General may divert, discontinue or permanently close any street.
- Power to close streets.
51. The Committee may grant permission in writing for the temporary occupation of any street for the deposit of materials, or for any temporary excavation or erection, subject to such conditions and the payment of such fees as the Agent to the Governor General may prescribe, and may at its discretion withdraw such permission.
- Power to permit temporary occupation of streets, etc.
52. Every person intending to erect, re-erect, alter or repair any building shall give notice of his intention to the Committee and shall, if required to do so, submit a plan showing the levels at which the foundations and lowest floor are to be laid and specifications of the works to be constructed and the materials to be used, and shall obey any written directions consistent with this Law given by the Committee thereupon; and the Committee may prohibit such erection, re-erection, alteration or repair, or sanction it either absolutely or subject to such directions as it may think fit to issue in writing in respect of all or any of the following matters, namely free passage or roadway, free circulation of air, facilities of scavenging, ventilation, drainage level, stability, line of frontage or any other matter which the Agent to the Governor General may, from time to time, prescribe :
- Notice of new building.
- Provided that no compensation shall be claimable on account of any direction or prohibition under this section.
- If the erection, re-erection, alteration or repair of any building is begun without the permission of the Committee or in disobedience to any direction issued by the Committee under this section, or continued contrary to those directions, the Committee may, by notice, require such building to be altered or demolished, and the person so erecting, re-erecting, altering or repairing shall, on conviction by a Magistrate, be liable to a fine not exceeding five hundred rupees.
- Explanation.*—In this section the expression “erect or re-erect any building” includes—
- (a) any material alteration or enlargement of any building ;
 - (b) the conversion into a place for human habitation of any building not originally constructed for human habitation ;
 - (c) the conversion into more than one place for human habitation of a building originally constructed as one such place ;
 - (d) the conversion of two or more places of human habitation into a greater number of such places ;
 - (e) such alterations of the internal arrangement of a building as affect an alteration of its drainage or sanitary arrangements, or affect its security ; and
 - (f) the addition of any rooms, buildings, out-houses or other structures to any building.
53. The Committee may, by notice in writing, require the owner or occupier of any building to remove or alter any projection, encroachment or obstruction built or placed against or in front thereof, if the same overhangs or projects into or encroaches on any street, public drain, aqueduct or sewer.
- Removal of obstructing projections and encroachments.
54. The Committee may, by notice in writing, require the owner of any building in any street to put up and keep in good condition proper troughs and pipes for rain-water, the water from the roof and other parts thereof and for discharging the water so as not to inconvenience persons passing along the street.
- Troughs and pipes for rain-water.
55. The Committee may, by notice in writing, require any person who, without its permission in writing, erects or re-erects any building over any public sewer, drain, culvert, water-course or water-pipe, to pull down or otherwise deal with the said building as it thinks fit.
- Unauthorised buildings over drains, etc.
56. The Committee may, by notice in writing, require the owner, or person claiming to be the owner, of any building or land which, by reason of abandonment or disputed ownership or for any other cause, remains untenanted and there-by becomes a resort of idle and disorderly persons or otherwise a nuisance, to secure or enclose the same within a reasonable time to be fixed in the notice.
- Power to require untenanted buildings becoming a nuisance to be secured or enclosed.

57. The Committee may, by notice in writing, require the owner, lessee or occupier of any land to abstain from the improper use thereof whether by quarrying, or by removing the earth, sand, stone or gravel, or by digging a tank, well or pit.

Dangerous Buildings and Places.

58. If any building, or any well, tank or other excavation is, for want of sufficient repair, protection or enclosure, dangerous to persons passing by, or dwelling or working in the neighbourhood, the Committee may, by notice in writing require the owner or occupier thereof to repair, protect or enclose it; and, if the Committee considers immediate action to be necessary in order to prevent imminent danger, it shall forthwith take such steps as are necessary to avert the danger.

59. If any building, wall or structure, or anything affixed thereto, is deemed by the Committee to be in a ruinous state or in any way dangerous, it may, by notice in writing, require the owner or occupier thereof forthwith either to remove the same or to cause such repairs to be made to it as appear necessary for the public safety; and, if the Committee considers immediate action to be necessary, in order to prevent imminent danger, it may forthwith take such steps as are necessary to avert the danger.

Boundaries, Trees, etc.

60. (1) The Committee may, by public notice, prohibit the construction of boundary-walls, hedges and other fences of any material or description which is, in its opinion, unsuitable, unsightly or otherwise objectionable.

(2) The Committee may, by notice in writing, require the lessee or occupier of any land—

- (a) to remove from the land any boundary-wall, hedge or other fence which is, in its opinion, unsuitable, unsightly or otherwise objectionable;
- (b) to construct on the land sufficient boundary-walls, hedges or other fences of such material, descriptions and dimensions as may be specified in the notice;
- (c) to maintain the boundary-walls, hedges or other fences on the land in good order.

Explanation—In this section, the expression “boundary-walls, hedges or other fences” includes all necessary gates and the posts or pillars thereof.

Felling of trees of mature growth.

61. (1) No tree of mature growth standing in any private enclosure shall be felled without the previous sanction of the Committee.

(2) Where in the opinion of the Committee, the felling of any tree of mature growth standing in a private enclosure is necessary for sanitary reasons, the Committee may, by notice in writing, require the lessee or occupier of the land to fell the tree within a time to be specified in the notice.

Markets and Slaughter-houses.

Sale in markets of articles unfit for human consumption

62. No person shall in any market sell, or expose for sale, any article of food or drink intended for human consumption which is unfit therefor.

63. (1) The Committee may fix and abolish places either within, or, with the sanction of the Agent to the Governor General, beyond the limits of the Municipal area for the slaughter for sale of animals or of animals of any specified description and may with the like approval grant and withdraw licenses for the use of such places, or, if they belong to the Committee, charge rent or fees for the use thereof.

(2) When any such place has been fixed no person shall slaughter for sale any such animal at any other place within the Municipal area.

(3) Whoever slaughters for sale any such animal at any other place within the Municipal area shall, on conviction by a Magistrate, be punished with fine which may extend to twenty rupees.

64. (1) The Committee may charge for the occupation or use of any stall, shop, standing, shed or pen in a public market and for the right to expose goods for sale in a public market and for weighing and measuring goods sold therein, such stallages, rents and fees as shall, from time to time, be fixed by it in this behalf.

(2) A copy of the table of stallages, rents and fees leviable in any public market under sub-section (1), printed in the English language and in such other language or languages as the Committee may direct, shall be affixed in some conspicuous place in the market.

Burial and Burning Places.

65. (1) The Committee may, by public notice, order a burial or burning ground which is certified by the Civil Surgeon or health officer to be dangerous, or likely to be dangerous, to the health of persons living in the neighbourhood to be closed from a date to be specified in the notice, and shall, in such case, if no suitable place for burial or burning exists within a reasonable distance, provide a fitting place for the purpose.

(2) Private burial places in such burial grounds may be excepted from the notice, subject to such conditions as the Committee may impose in this behalf :

Provided that the limits of such burial places are sufficiently defined, and that they shall only be used for the burial of members of the family of the owners thereof.

(3) No burial or burning ground, whether public or private, shall be made or formed without the permission in writing of the Committee.

(4) No person shall, except with the permission of the Committee in writing, bury or burn, or cause to be buried or burnt, a corpse in a place other than a recognized burial or burning ground.

(5) Should a person bury or burn, or cause or permit to be buried or burnt, a corpse, contrary to the provisions of this section, he shall, be liable upon conviction to a fine which may extend to fifty rupees.

Inflammable Materials.

66. The Committee may, should such action appear to be necessary for the prevention of danger to life or property, by public notice, prohibit all persons from stacking or collecting dry grass, straw or other inflammable materials, or placing mats, or erecting booths or thatched huts or lighting fires in any place or within any limits specified in the notice.

Water-pipes, Privies and Drains.

Cesspool, receptacles for filth, etc.

67. The Committee may, by notice in writing,—

- (a) require any person having the control, whether as owner, lessee or occupier, of any land or building—
 - (i) to close any offensive cesspool belonging to the land or building ; or
 - (ii) to provide a receptacle (of pattern, if any, approved by the Committee) for filth accumulating on or in the land or building ; or
 - (iii) to keep in a cleanly condition (in such manner, if any, as may be prescribed by the notice) any receptacle provided for such filth ; or
 - (iv) to prevent the water of any private latrine, urinal, sink or bathroom, or any other offensive matter, from soaking, draining, flowing, or being put from the land or building upon any street or public place or into any water-course or into any drain not intended for the purpose ; or
- (b) require the owner or other person having the control of any private latrine or urinal not to put the same to public use ; or
- (c) where any plan for the construction of private latrines or urinals has been approved by the Committee and copies thereof may be obtained free of charge on application,—
 - (i) require any person repairing or constructing a private latrine or urinal not to allow it to be used until it has been inspected, by or under the direction of, the Committee and approved by it as conforming with that plan, or
 - (ii) require any person having the control of a private latrine or urinal to rebuild or alter it in accordance with that plan ;
- (d) require the owner or other person having the control of any private latrine or urinal which, in the opinion of the Committee, creates a nuisance, to remove the latrine or urinal and to substitute fresh earth, to such a depth not exceeding two feet as may be specified in the notice, for the earth on which the latrine or urinal stood ; or
- (e) require any person having the control, whether as owner, lessee or occupier, of any land or building,—
 - (i) to have any latrine provided therefor shut out by a sufficient roof and wall or fence from the view of persons passing by, or dwelling or working in the neighbourhood, or
 - (ii) to cleanse with deodorants any latrine or urinal belonging to the land or building ; or
- (f) require any person who has the control, whether as owner, lessee or occupier, of any land or building, and has allowed any offensive matter or rubbish to accumulate or remain thereon or therein, to collect the same and deposit it for removal

by the public conservancy establishment at such times and in such receptacles or places, situate at not more than one hundred feet from the nearest boundary of the premises, as may be specified in the notice ; or

- (g) where any land or building is situate within one hundred feet of a public drain or other place set apart for the discharge of drainage and the drains belonging to the land or building are, in the opinion of the Committee, insufficient, require any person having control of the land or building, whether as owner or lessee or, in the case of neighbouring lands or buildings, the several lessees or owners having control of the lands or buildings conjointly, to provide sufficient drainage within fifteen days from the service of the notice ; or
- (h) require any person to desist from making or altering any drain leading into a public drain ; or
- (i) require any person who is creating, or likely to create, a nuisance by—
 - (i) altering, obstructing or encroaching upon a public drain, or
 - (ii) impeding the flow of water owing to the absence of a culvert or the existence of an insufficient culvert under a path leading to his premises, to desist therefrom ; or
- (j) require any person who is constructing or laying a drain to obey any directions which the Committee may think fit to give in order to ensure the completion of the work to its satisfaction ; or
- (k) require any person, being the owner and having the control of any drain, to provide and apply to the same within ten days from the service of the notice, such covering as may be specified in the notice ; or
- (l) require any person having the control of a drain to remove, within a period to be specified in the notice, any obstruction therefrom or to clean, purify, repair or alter it or otherwise put it in good order ; or
- (m) require any person, being the owner or having the control of any well to disinfect or otherwise purify it or protect it against contamination in such manner and within such period as may be specified in the notice.

68. (1) The Committee may, by notice in writing, require the owner or lessee of any building or land, in such manner as may be specified in the notice, to remove any latrine,

Provision of latrines, etc.
urinal, cesspool, or other receptacle for filth, or to provide any latrines, urinals, cesspools or other receptacles which should, in its opinion, be provided for the building or land.

(2) The Committee may, by notice in writing, require any person employing more than twenty workmen or labourers to provide such latrines and urinals as it may think fit, and to cause the same to be kept in proper order and to be daily cleaned.

69. The Committee may, by notice in writing, require any owner or occupier on whose land any drain, latrine, urinal, cesspool or other receptacle for filth or refuse for the time being exists within fifty feet of any spring, well, reservoir or other water source, to remove or close the same within one week from the service of such notice.

70. The Committee may, by notice in writing, require the owner or occupier of any land or building to cleanse, repair, cover, fill up or drain off any private land, well, reservoir, pool or excavation therein which appears to it to be injurious to health or offensive to the neighbourhood.

Buildings and ground in unsanitary condition.

71. (1) Where it appears to the Committee that any buildings are unduly crowded together, it may cause them to be inspected by a Special Committee consisting of—

Removal of over-crowded buildings.

- (a) the Civil Surgeon of Alu, or, if his services are not available, some other medical officer of the Government, and
- (b) the Executive Engineer, or some person deputed by the Executive Engineer in this behalf.

(2) The Special Committee shall make a report in writing to the Committee on the sanitary condition of the buildings ; and, if the Special Committee considers that the over-crowding is likely to cause risk of disease to the inhabitants of the buildings or of the neighbourhood, or to endanger the public health, it shall clearly indicate, on a plan verified by the Executive Engineer or by the person deputed by him to serve on his behalf, the buildings which should, wholly or in part, be removed.

(3) If, upon receipt of such report, the Committee is of opinion that all or any of the buildings indicated should be removed, it may, by notice in writing, require the owners thereof to remove them :

Provided, firstly, that the Committee shall make compensation to such owners for any buildings which may have been erected under proper authority ; and

Provided, secondly, that the Committee may, if it appears to be equitable under the circumstances to do so, pay to such owners such sum as it may think fit as compensation for any buildings which may not have been erected under proper authority.

(4) The sum payable as compensation under the first proviso to sub-section (3) may be settled by mutual agreement between the Committee and such owners as aforesaid, or, in default of agreement, by a committee of arbitration appointed by the Agent to the Governor General.

Explanation.—In this section, the word “buildings” includes enclosure walls or fences connected with buildings.

72. Where it appears to the Committee that any building used as a dwelling is so over-crowded as to endanger the health of the inmates thereof, it may, after such inquiry as it thinks fit, by notice in writing, require the owner or occupier, within a time to be specified in the notice, to abate the over-crowding of the building by reducing the number of lodgers, tenants or other inmates.

73. (1) Where any building is so ill-constructed or dilapidated as to be, in the opinion of the Committee, in an insanitary state, the Committee may, by notice in writing, require the owner, within a time to be specified in the notice, to execute such repairs, or to make such alterations, as it may think necessary in order to remove such defects.

(2) A copy of every notice issued under sub-section (1) shall be conspicuously posted on the building to which the notice relates.

Explanation.—A notice issued under sub-section (1) shall be deemed to have been complied with if the owner of the building to which it relates has, instead of executing the repairs or making the alterations directed by the notice, removed the building.

74. The Committee may, by notice in writing, require the owner or occupier of any land to clear away and remove any vegetation, or under-growth which may be injurious to health or offensive to the neighbourhood.

75. The Committee may, by notice in writing, require the owner or occupier of any land to cut or trim the hedges thereof bordering on any street, or any branches of trees growing thereon which overhang any street and obstruct the same or cause danger, or which so overhang any well, tank or other water source as to be likely to pollute the water thereof.

76. If the owner or occupier of any building or land suffers it to be in a filthy or unwholesome state, the Committee may, by notice in writing, require him within twenty-four hours to cleanse the same or otherwise put it in a proper state.

77. (1) Should a building, or a room in a building be, in the opinion of the Committee, unfit for human habitation in consequence of the want of proper means of drainage or ventilation or otherwise, the Committee may, by notice, prohibit the owner or occupier thereof from using the building or room for human habitation or suffering it to be so used either absolutely or unless, within a time to be specified in the notice, he effects such alteration therein as is prescribed in the notice.

(2) Upon failure of a person to whom notice is issued under sub-section (1) to comply therewith, it shall be lawful for the Committee to require by further notice the demolition of the building or room.

78. If the owner of a bungalow, which, before the commencement of this Law, has by custom, agreement, or order of the Agent to the Governor General, been set apart for the residence of Government officials, allows it to fall into an insanitary, dilapidated or uninhabitable condition, and fails, within a reasonable time, to carry out such repairs as the Committee may by written notice direct, the Agent to the Governor General may, after giving the owner fifteen days' notice in writing, proceed either to dispose of the building by public auction, on such conditions as he may think fit to impose, or resume or acquire the site after payment to the owner of such compensation as may appear to the Agent to the Governor General to be equitable in the circumstances.

79. (1) If it appears to the Committee, on the report of the Civil Surgeon of Abu, that the cultivation of any description of crop or the use of any kind of manure or the irrigation of land in any specified manner in any place within the limits of the Municipal area is injurious to the health of persons dwelling in the neighbourhood, it may, by notification, prohibit the cultivation of the crop, the use of the manure,

or the irrigation so reported to be injurious, or regulate such cultivation, use or irrigation by imposing such conditions thereon as may prevent injury :

Provided that when on any land to which such notification applies the act prohibited has been practised in the ordinary course of husbandry during the five years next preceding the notification, compensation shall be paid from the Municipal fund to all persons interested therein for any damage caused to them by the effect of such notification.

(2) If any person cultivates, uses manure or irrigates in disregard of the prohibitions or conditions notified under sub-section (1), he shall, on conviction by a Magistrate, be punished with fine which may extend to fifty rupees, and with a further fine which may extend to five rupees for every day after the date of such conviction during which the offender is proved before a Magistrate to have persisted in the offence.

House Accommodation.

80. If before the commencement of this Law, any bungalow has, by custom, agreement, or order of the Agent to the Governor General,

Power to cause bungalows set apart for the residence of Government officials to be let to a specified officer.

been set apart as a residence for Government officials, the Committee may, with the previous sanction of the Agent to the Governor General, by notice in writing,—

- (a) require the owner to let the house to the officer named in the notice ;
- (b) require the existing tenant to vacate it ;
- (c) fix the rent payable by the officer named in the notice.

Registration of Trades.

Regulation of offensive and dangerous trades

81. (1) The owner or occupier of every place within the Municipal area used for any of the following purposes, namely :

- (a) melting tallow, or boiling bones, offal or blood ; or
- (b) as a soap house, oil-boiling house, dyeing house, tannery, brick-kiln, pottery or lime-kiln ; or
- (c) as a manufactory or place of business from which offensive or unwholesome smells arise ; or
- (d) as a yard or depôt for trade in hay, straw, thatching grass, wood, coal or other highly inflammable material ; or
- (e) as a store-house for kerosene, petroleum, naphtha or any inflammable oil, spirit or explosive substance ;

shall register the same in a book to be kept by the Committee for the purpose.

(2) No place shall be newly used for any of the said purposes except under a license from the Committee which shall be renewable annually.

(3) The license shall not be withheld unless the Committee considers that the business which it is intended to establish or maintain would be offensive or dangerous to persons residing in or frequenting the immediate neighbourhood.

(4) The Committee may charge such fees for such licenses, and may impose such conditions in respect thereof, as the Agent to the Governor General may approve.

(5) Whoever, without such registration or without a license, uses any place for any such purpose shall, on conviction by a Magistrate, be punished with fine which may extend to fifty rupees, and with further fine which may extend to ten rupees for every day during which the offender is proved before a Magistrate to have persisted in the offence after he has been convicted thereof ; and the Committee may, after conviction, by a notice in writing, direct that the use of such place for such purpose shall be discontinued.

(6) The Committee, or any person specially authorised by it in writing in this behalf, may at any time enter and inspect any place or building which there is reason to believe is used without license for any of the purposes enumerated in this section.

82. (1) If it is shown to the satisfaction of the Committee that any place licensed

Power to prohibit such trades.

under section 81 is a nuisance to the neighbourhood, or likely to be dangerous to life, health or

property, it may, by notice in writing, require the occupier thereof to discontinue the use of the place, or to use it in such manner as will, in the opinion of the Committee, render it no longer a nuisance or dangerous.

(2) Whoever, after such notice has been given, uses any such place, or permits it to be used in disregard of such requisition shall, on conviction, be punished with fine which may extend to two hundred rupees and with further fine which may extend to forty rupees for every subsequent day during which the offence is proved before a Magistrate to have been persisted in.

83. Every book or paper printed within the Municipal area shall have printed legibly on it the name of the printer and the place of printing and (if the book or paper be published) of the publisher and the place of publication.

84. No person shall, within the Municipal area, keep in his possession any press for the printing of books or papers unless he has made and subscribed the following declaration before the Committee:—

"I, A. B., declare that I have a press for printing at " and this last blank shall be filled up with a true and precise description of the place where such press may be situate.

Execution of acts required to be done by any notice.

85. When any notice under this chapter requires any act to be done for which no time is fixed by this Law, it shall fix a reasonable time for doing such act.

86. The Committee may make compensation out of the Municipal fund to any person sustaining any damage by reason of the exercise of any of the powers vested in the Committee, its officers and servants under this Law, and shall make such compensation where the person sustaining the damage was not himself in default in the matter in respect of which the power was exercised: where the compensation is claimable on account of injury to buildings, it shall be settled by mutual agreement between the Committee and the owners of the said buildings, or, in default of agreement, by a committee of arbitration appointed by the Agent to the Governor General.

Appointment of Agents by Absentee Owners.

87. (1) Whoever, being the owner of any building in the Municipal area, is absent therefrom, shall appoint some person residing in or near the Municipal area to act as his agent for all the purposes of this Law and shall notify such appointment to the Committee.

(2) Whoever fails to appoint an agent, as required by sub-section (1), shall be punishable with fine which may extend to twenty rupees, and, in the case of a continuing failure, with an additional fine, not exceeding five rupees for every day during which the offender is proved before a Magistrate to have persisted in the offence after he has been convicted thereof.

CHAPTER VII.—POWERS OF ENTRY AND INSPECTION.

88. The Committee, by itself or by any person generally or specially authorised by it in this behalf, may enter into or on, and inspect any building or land in, on, or in respect of which the Committee has reason to believe:—

- (a) that a breach of any of the provisions of this Law or of the rules made under it has been committed; or
- (b) that any notice issued under this Law has not been duly complied with; or
- (c) that any conditions imposed under this Law have not been duly observed; or
- (d) that any notice should be issued under this Law.

89. (1) The Committee, or any person authorised by it in this behalf, may, after giving six hours' notice in writing to the occupier of any land or building in which any drain, privy or cesspool, is situated, inspect any such drain, privy or cesspool, and may, if necessary, cause the ground to be opened wherever it may think fit for the purpose of preventing or removing any nuisance arising therefrom.

(2) If on such inspection it appears that the opening of the ground was necessary for the prevention or removal of a nuisance, the expenses thereby incurred shall be paid by the owner of the land or building or by the occupier, as the Committee may direct; but if it is found that no nuisance exists, or but for such opening would have existed, the ground shall be closed and made good as soon as may be, and the expense of opening, closing and making it good shall be paid from the Municipal fund.

90. The Committee, or any person authorised by it in this behalf, may, after giving twenty-four hours' notice in writing to the occupier or, if there is no occupier, to the owner of any building, enter and inspect the building and may by notice direct that all or any part thereof be forthwith internally or externally lime-washed, disinfected or otherwise cleansed.

91. The Committee, or any person authorised by it in this behalf, may, after giving twenty-four hours' notice in writing to the occupier or, if there is no occupier, to the owner, of any building or land,—

- (a) enter on and survey and take levels of any land; or
- (b) enter, inspect and measure any building for the purpose of valuation; or

(c) enter into any building or any land for the purpose of examining works under construction, of ascertaining the course of sewers or drains, or of executing or repairing any work authorised by this Law.

92. The Committee, or any person authorised by it in this behalf, may enter and inspect any stable, coach-house or other place wherein there is reason to believe that there is any vehicle or animal liable to taxation.

93. The Committee, or any person authorised by it in writing in this behalf, may, at all reasonable times, enter into and inspect any market, building, shop, stall or place used for sale of food or drink for human consumption or as a slaughter-house, or for sale of drugs, and inspect and examine any food or drink, drug or animal which may be therein, and if any article of food or drink, or any animal therein appears to be intended for human consumption and to be unfit therefor, may seize and remove the same, or may cause it to be destroyed, or to be so disposed of, as to prevent its being exposed for sale or used for such consumption.

And if it is reasonably suspected that any article of food or drink or any drug has been adulterated in such manner as to render it noxious or to lessen its efficacy, or to change its operation, may remove the same giving a receipt therefor, and may cause it to be brought before a Magistrate for inquiry whether any offence has been committed in respect thereof and for his orders as to its disposal.

Time of entry. 94. Every entry made under any of the foregoing sections 88 to 93, shall be made between sunrise and sunset :

Provided that, if in any such case the authority empowered by any of the said sections to make or authorise an entry thinks it necessary in the interest of the public health or safety that entry should be made at any other time it may, for reasons to be recorded in writing make such entry or authorise it to be made, at any reasonable time between sunset and sunrise.

95. (1) The Committee may provide for the performance by its agents of the duties usually performed by sweepers in respect of any buildings or lands, or of any drains, privies, cess-pools or other receptacles for offensive matter pertaining to buildings or lands.

(2) Such provision may be made in respect of individual buildings or lands, or of buildings or lands generally.

(3) Nothing in this section or section 25 shall be deemed to preclude the Committee from making provision of a different nature for different buildings or lands, and charging scavenging tax at different rates therefor, or from exempting wholly or in part from such tax at its discretion any individual who has made arrangements to its satisfaction for the performance of the duties aforesaid.

(4) The servants of the Committee employed in house-scavenging may enter on any property at all reasonable times so far as may be necessary for the proper discharge of their duties; and the Committee, or any person authorised by it in this behalf, may enter on any property at all reasonable times for the purpose of ascertaining that such duties have been duly performed.

CHAPTER VIII.—OFFENCES AFFECTING THE PUBLIC HEALTH, SAFETY OR CONVENIENCE.

96. Whoever, without the permission of the Committee, causes or allows the water of any sink, sewer or cesspool or any other offensive matter, to pass or be put upon any street or public place, or into any sewer or drain not set apart for the purpose shall, on conviction by a Magistrate, be punished with fine which may extend to fifty rupees.

97. Whoever, being the owner or occupier of any building or land, keeps or allows to be kept for more than twenty-four hours, or otherwise than in some proper receptacle, any dirt, dung, bones, ashes, night-soil or filth, or any noxious or offensive matter, in or upon such building or land, or suffers any such receptacle to be in a filthy or noxious state, or neglects to employ proper means to cleanse and purify it, shall, on conviction by a Magistrate, be punished with fine which may extend to fifty rupees.

98. Whoever, without the permission of the Committee, makes or causes to be made, or alters or causes to be altered, any drain leading to any public sewer or drain under the management of the Committee, shall, on conviction by a Magistrate, be punished with fine which may extend to fifty rupees.

99. Whoever makes, without the permission of the Committee, or keeps for a longer time

Penalty for making or keeping latrines, etc.,
near any source of water-supply.

than one week after notice to remove, issued under section 69, any drain, latrine, urinal, cess-pool or other receptacle for filth or refuse within fifty feet of any spring, well, tank, reservoir or other water source, shall, on conviction by a Magistrate, be punished with fine which may extend to twenty rupees, and, when a notice has been issued, with a further fine which may extend to five rupees for each day during which the offender is proved before a Magistrate to have persisted in the offence after the lapse of the period allowed for removal.

100. Whoever keeps any swine in disregard of any orders which the Committee may

Keeping animals so as to be injurious to health.

give to prevent them from becoming a nuisance, or keeps any other animals so as to be injurious to health or to become a nuisance, shall, on conviction by a Magistrate, be punished with fine which may extend to twenty rupees, and with a further fine which may extend to five rupees for every day during which the offender is proved before a Magistrate to have persisted in the offence after he has been convicted thereof.

Acts done by persons suffering from certain disorders.

101. Whoever, while suffering from an infectious, contagious or loathsome disorder,—

(a) makes or offers for sale any article of food or drink for human consumption, or any medicine or drug, or

(b) takes any part in the business of washing, or of carrying, soiled clothes, shall be punished with fine which may extend to twenty rupees.

102. Whoever drives any vehicle after dark in a street unless the vehicle is properly

Driving vehicles without proper lights.

supplied with lights, or there is sufficient moon-light to render lights unnecessary, shall, on conviction by a Magistrate, be punished with fine which may extend to twenty rupees.

103. Whoever discharges fire-arms or air-guns or lets off fire-works or fire-balloons or

Discharging fire-arms, fire-works, etc.

engages in any game in such a manner as to cause danger to persons passing by or dwelling or working in the neighbourhood or risk of injury to property, shall, on conviction by a Magistrate, be punished with fine which may extend to twenty rupees.

104. Whoever being the owner or person in charge of any dog which is likely to annoy

Suffering dogs to be at large.

or intimidate passengers, allows it to be at large without a muzzle in any street or public place, shall, on conviction by a Magistrate, be punished with fine which may extend to twenty rupees.

105. Whoever, without the permission of the Committee, alters, obstructs, or encroaches

Altering, obstructing or encroaching upon streets, etc.

upon any street or public drain, aqueduct or sewer or displaces, takes up, or alters the pavement or other materials or the fences or posts of any street or public place, or deposits building materials or makes any hole or excavation on or in any street, shall, on conviction by a Magistrate, be punished with fine which may extend to one hundred rupees.

106. Whoever, in any street or public place, loiters for the purpose of prostitution or

Loitering or importuning for sexual immorality.

importunes any person to the commission of sexual immorality, shall be punished with imprisonment for a term which may extend to eight days, or with fine which may extend to fifty rupees :

Provided that no Court shall take cognizance of an offence under this section except on the complaint of the person importuned, or on the complaint of a Municipal officer or a police officer not below the rank of Sub-Inspector respectively authorized in this behalf in writing by the Committee or the District Magistrate.

107. Whoever, without being authorised by the Committee, defaces or disturbs any

Destroying direction-posts, lamp-posts, etc.

direction-post, or lamp-post or extinguishes any light in any street or public place, shall, on conviction by a Magistrate, be punished with fine which may extend to twenty rupees.

108. Whoever prints or publishes any book or paper otherwise than in conformity with

Penalty for printing, publishing or keeping a press contrary to rules in sections 83 and 84.

the provisions of section 83 of this Law, or keeps in his possession any such press as aforesaid without making the declaration required by section 84 of this Law, shall, on conviction by a Magistrate, be punished with fine not exceeding five rupees or with expulsion from the area or with both.

109. Whoever disobeys any lawful directions given by public notice or disobeys any written

Penalty for disobedience of orders under Chapter VI.

notice lawfully issued under the powers conferred by Chapter VI or by sections 114 and 115 or by rules under section 112 of this Law, or fails to comply with the conditions subject to which any

permission was given to him under those powers, shall, if the disobedience or failure is not an offence punishable under any other section, on conviction before a Magistrate, be punished with fine which may extend to fifty rupees, and in the case of a continuing breach, with a further fine which may extend to five rupees for every day after the date of the conviction during which he is proved before a Magistrate to have persisted in the disobedience or failure :

Provided that when the notice fixes a time within which a certain act is to be done and no time is specified in this Law, it shall rest with the Magistrate to determine whether the time so fixed was a reasonable time within the meaning of the Law.

110. Whoever sells to the prejudice of the purchaser any article of food or any drug which is not of the nature, substance or quality of the article or drug demanded by such purchaser, or sells or offers or exposes for sale or manufactures for sale any article of food or any drug which is not of the nature, substance or quality which it purports to be, shall, on conviction before a Magistrate be punished for the first offence with fine which may extend to one hundred rupees and for a second or any subsequent offence with fine which may extend to five hundred rupees :

Provided that no offence shall be deemed to have been committed under this section in the following cases, that is to say—

- (a) where any matter or ingredient not injurious to health has been added to the food or drug because the same is required for the production or preparation thereof as an article of commerce in a state fit for carriage or consumption, and not fraudulently to increase the bulk, weight or measure of the food or drug or conceal the inferior quality thereof ;
- (b) where in the process of production, preparation or conveyance of such article of food or drug some extraneous substance has unavoidably become intermixed therewith ;
- (c) where any matter or ingredient not injurious to health has been added to or mixed with such article of food or drug and before the sale thereof the seller has brought to the notice of the purchaser, either by means of a label distinctly and legibly written or printed on or with the article or drug or otherwise, the fact that such matter or ingredient has been so added or mixed ;
- (d) where the article of food or drug is a proprietary food or medicine.

In a prosecution under this section the Court may presume that any article of food or any drug found in the possession of a person who is in the habit of manufacturing like articles or drugs has been manufactured for sale.

CHAPTER IX.—CONTROL.

Control.
Governor General.

111. The Committee shall be subject in all respects to the control of the Agent to the

Rules.
the purposes of this Law.

112. (1) The Agent to the Governor General may, from time to time, make rules to carry out

(2) In particular and without prejudice to the generality of the foregoing power such rules may provide for—

- (a) (i) the duties and terms of office of members of the Committee ;
- (ii) the conduct of proceedings at meetings of the Committee ;
- (b) the assessment and recovery of taxes, fees and monies claimable under this Law and for preventing evasion thereof ;
- (c) the authority on which money may be paid from the Municipal Fund ;
- (d) the condition on which property in the Municipal area may be transferred by sale mortgage, lease, exchange or otherwise ;
- (e) the control of traffic, public processions and music ;
- (f) the registration of births and deaths, the regulation of vaccination, compulsory or otherwise, and the taking of a census ;
- (g) the offences under this Law or under rules made or enactments extended thereunder which shall be cognizable by the police ;
- (h) the proper regulation of hotels and buildings let in lodgings or occupied by more than one family ;
- (i) the proper regulation of cattle pounds, dhobi-ghats, and serais ;
- (j) the prevention and treatment of infectious or contagious disorders ;

(k) the regulation and guidance of committees appointed under sections 71 and 86 and for the conduct of proceedings at meetings of such committees; and

(l) the exemption of persons or localities from the provisions of this Law.

(3) In making any rule under this section, the Agent to the Governor General may direct that the breach of it shall be punished, on conviction by a Magistrate, with fine which may extend to fifty rupees, and, when the breach is a continuing breach, with a further fine which may extend to five rupees for every day after the date of such conviction during which the offender is proved before a Magistrate to have persisted in the offence.

(4) No rule under sub-section (1) shall come into force until it has been notified by the Agent to the Governor General.

113. The Committee may, with the previous sanction of the Agent to the Governor General, by resolution, delegate to the Chairman, Vice-Chairman or a sub-committee all or any of the powers conferred upon it by this Law in respect of all or particular classes of cases arising thereunder and may with the like sanction by resolution withdraw the powers so delegated.

Removal and exclusion from Municipal area of disorderly persons, etc

114. (1) The District Magistrate, on receiving information that any person, whether resident in or frequenting the Municipal area—

(a) is a disorderly person keeping or frequenting a common gaming house, a disorderly drinking-shop or a disorderly house of any other description, or

XLV of 1890.

(b) has been convicted more than once, either within the Municipal area or elsewhere, of an offence punishable under Chapter XVII of the Indian Penal Code; or

V of 1898.

(c) has been ordered, under Chapter VIII of the Code of Criminal Procedure, 1898, either within the Municipal area or elsewhere, to execute a bond for his good behaviour,

may make an order, in writing, setting forth the substance of the information received, and issue a summons requiring the person to show cause why he should not be required to remove from the Municipal area and be prohibited from re-entering it.

(2) Every summons issued under sub-section (1) shall be accompanied by a copy of the order aforesaid, and the copy shall be delivered by the officer serving the summons to the person on whom the summons is served.

(3) The District Magistrate shall, when the person so summoned appears before him, proceed to inquire into the truth of the information received and take such further evidence as he thinks fit. If upon such inquiry, it appears to him to be necessary for the maintenance of good order that the person should be required to remove from the Municipal area and be prohibited from re-entering it, the District Magistrate shall report the matter to the Agent to the Governor General. If the Agent to the Governor General so directs, the District Magistrate shall issue a notice in writing requiring the person to remove from the Municipal area within a time to be specified in the notice and prohibiting him from re-entering it without the permission in writing of the Agent to the Governor General.

115. The Agent to the Governor General, if he thinks it expedient to exclude any person from the Municipal area, whether with or without assigning any reason therefor, shall send to the District Magistrate an order in writing to that effect, and the District Magistrate shall cause a copy of the order to be served on the person, together with a notice in writing requiring him to remove from the Municipal area within a time to be specified in the notice, and prohibiting him from re-entering it without the permission in writing of the Agent to the Governor General:

Provided that no such order as aforesaid shall be made where the only reason for making it is that the person—

(a) is disorderly, or

XLV of 1890.

(b) has been convicted of an offence punishable under Chapter XVII of the Indian Penal Code, or

V of 1898.

(c) has been ordered under Chapter VIII of the Code of Criminal Procedure, 1898, to execute a bond for his good behaviour.

116. Whoever, knowing that any person has, under section 114 or section 115, been required to remove from the Municipal area and has not obtained the requisite permission to re-enter it, harbours or conceals such person in the Municipal area, shall be punished with imprisonment for a term which may extend to eight days, or with fine which may extend to fifty rupees.

CHAPTER X—SUPPLEMENTARY.

117. If any member, officer, or servant of the Committee is, otherwise than with the permission in writing of the Agent to the Governor General, directly or indirectly interested in any contract made with the Committee, he shall be deemed to have committed an offence under section 168 of the Indian Penal Code XLV of 1860.

118. No suit or prosecution shall be entertained by any Court against the Committee or any officer or person for anything in good faith done, or purporting to be done, in pursuance of powers conferred by or under this Law on such Committee, officer or person, whether the thing done was or was not authorised by the powers so conferred.

119. Where under this Law the permission of the Committee is required for the doing of any act and application is made to the Committee for such permission, if the Committee for a period of three months from the receipt of such application neglects to pass any orders thereon, such permission shall be deemed to have been granted.

120. (1) Where any person fails to perform any act which he has, by a notice issued under this Law, been required to perform, the Committee may cause the act to be performed and may recover the cost from him.

(2) Any monies recoverable by the Committee under sub-section (1) may be recovered either by suit or, on application to a Magistrate having jurisdiction in the Municipal area, by distress or sale of the moveable property of the person from whom the money is recoverable, and, if recoverable from an owner of property, shall, until it is paid, be a charge on the property.

121. When any land, whether within or without the limits of the Municipality, is required for the purposes of this Law, the Agent to the Governor General may, at the request of the Committee, proceed to acquire it under the provisions of the Land Acquisition Act, 1894, and, on payment by the Committee of the compensation awarded under that Act, and of the charges incurred by the Government in connection with the proceedings, the land shall vest in the Committee. I of 1894.

122. No Judge or Magistrate shall be deemed to be a party to, or interested in, any prosecution for an offence punishable under this Law or any rule thereunder or any other law, within the meaning of section 556 of the Code of Criminal Procedure, 1898, by reason only of his being or having been a member of the Committee by the order or under the authority of which it has been instituted, or because as an officer of the Committee he merely approved the prosecution. V of 1898

123. Subject to such rules as the Agent to the Governor General may make under section 112 prescribing the offences which shall be cognizable by the police, no Court shall take cognizance of an offence punishable under this Law or under any enactment extended or rule made thereunder except on the complaint of the Committee or of some person authorised by it in this behalf.

In default of payment of any fine imposed under this Law or any enactment extended or rule made thereunder, the defaulter shall be liable to simple imprisonment for a term not exceeding eight days.

124. Nothing contained in this Law shall be construed to prevent any person from being prosecuted under any other law for any offence made punishable by this Law or from being liable under any other law to any higher penalty or punishment than is provided for such offence by this Law or by any rules made thereunder:

Provided that no person shall be punished twice for the same offence.

125. Any arrear of any tax or any fee or other money claimable by or on behalf of the Committee may, in addition to any method of recovery provided under section 112, be recovered, on application to a Magistrate having jurisdiction within the limits of the Municipal area, by the distress and sale of any moveable property within those limits belonging to the person from whom the money is claimable; and if payable by the owner in respect of any property, moveable or immovable, such arrear shall be a charge on the property.

126. No act done and no proceeding taken under this Law shall be questioned on account of any defect or irregularity not affecting the merits of the case.

The 27th February 1919.

No. 698-Est. A.—Major L. B. H. Haworth, of the Political Department, was employed on special duty under the orders of the Government of India in the Foreign and Political Department, for the period from the 18th to the 31st October 1917, inclusive.

No. 699-Est. A.—Major L. B. H. Haworth, of the Political Department, was granted privilege leave for the period from the 1st to the 29th November 1917, inclusive.

Notification No. 1827-Est. A., dated the 26th October 1917, is hereby cancelled.

No. 702-Est. A.—Major H. Stewart, C.I.E., of the Political Department, on return from leave, is posted as Assistant Political Agent, Zhob, with effect from the 14th January 1919.

No. 710-Est. A.—Mr. H. A. F. Metcalfe, of the Political Department, is posted as Assistant Commissioner and Sub-Divisional Officer, Charsadda, with effect from the 3rd February 1919.

No. 711-Est. A.—Mr. W. P. Barton, C.I.E., Judicial Commissioner, North-West Frontier Province, is granted privilege leave for five weeks, with effect from the 7th February 1919.

No. 712-Est. A.—Mr. T. B. Copeland, of the Political Department, is appointed to officiate as a Resident of the 2nd class, and Judicial Commissioner, North-West Frontier Province, with effect from the 7th February 1919.

No. 713-Est. A.—Major R. A. Yule, of the Political Department, is posted as Divisional and Sessions Judge, Peshawar, with effect from the 6th February 1919.

No. 714-Est. A.—Mr. F. Fisher, Indian Civil Service, temporarily officiating in the Political Department of the Government of India, is placed on special duty as Assistant to the Revenue Commissioner, North-West Frontier Province, with effect from the 14th February 1919.

No. 758-I. B.—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf, and in continuation of the notification of the Government of India in the Foreign and Political Department, No. 927-I. B., dated the 4th April 1918, the Governor General in Council is pleased to direct that the notification of the Government of India in the Department of Commerce and Industry, No. 1204-D., dated the 28th December 1918, (making an amendment in the Enemy Trading (Winding Up) Order, 1916), shall apply to Berar.

R. E. HOLLAND,

Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

ACCOUNTS AND FINANCE.

MINT.

Delhi, the 26th February 1919.

No. 565-F.—In exercise of the power conferred by section 20 of the Indian Coinage Act, 1906 (111 of 1906), and in continuation of paragraph 2 of the Notification in the Finance Department No. 1418-A., dated the 8th March 1907, the Governor General in Council is pleased to authorise the Manager, Agent or other principal officer of the several offices and agencies in India of the Tata Industrial Bank, Limited, Bombay, to cut or break counterfeit silver coins.

ACCOUNTS AND FINANCE.
PUBLIC DEBT.

The 27th February 1919.

No. 266-G1. (A).—In pursuance of Rule 22 of the Rules made by the Government of India under section 14 of the Indian Securities Act, XIII of 1886, and published in the *Gazette of India* of the 7th January 1888, page 6, the following list is hereby advertised of Securities lost or destroyed, in respect of which an order has been made for payment of interest pending the issue of a duplicate Security, or for the issue of such duplicate Security. All persons, other than the respective claimants named below, who have any claim upon these Securities should communicate immediately with the Controller of Currency, the Treasury, Calcutta.

The list is divided into two parts,—Part A being the list of Securities now advertised for the first time, and Part B the list of Securities previously advertised.

N.B.—Under section 13 of the said Act, Government will be discharged from all liability in respect of these original Securities after the lapse of six years from (a) the several dates stated against them in the last column of the list, or (b) the last payment of interest on them, whichever date is the later.

A

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate	No. and date of orders issued under para. 19 of G. I. F. D. Resn. No. 96, dated 7-1-88.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned						
	R											
1778 3½% 1865 179300 " "	400 100	The Bank of Bengal	May 1, 1915	Hedayet Ali Chowdhury.	Debt.-1500 227-17, dated 4-7-1918							
15259 " 1854-55 122347 " 1879	1,000 1,000		Soudamini Dasi	{ June 30, 1914 July 16, 1914 }	Soudamini Dasi	Debt.-1841 8-18, dated 13-8-18.						
153179 " 1900-01	200	The Bank of Bengal		Dec. 31, 1906	Lucy Thomas	Debt.-2003 194-15, dated 28-8-18.						
12018 " 1879	1,000	Naqiul Hasan	Jan. 16, 1911	Syed Naqiul Hasan	Debt.-2123 138-17, dated 10-9-18							
104020 " 1900-01	900	Chundun Basinee Dhor	June 30, 1913	Chundun Basinee Dhor.	Debt.-2356 25-18, dated 24-10-18							
170421 " " 143988 " " 180875 " " 147354 " " 122941 " " 118714 " " 119388 " " 118092 " " 097610 " " 201705 " 1865 211710 " "	5,000 1,000 1,000 1,000 0 0 100 100 100 100 1,000 1,000	The Bank of Bengal	June 30, 1915	Nikunja Nath Tagore, Executor to the estate of Mritunjoy Mukherjee.	Debt.-2457 60-18, dated 1-11-18.							
120581 " 1854-55 12 " " 13 " " 14 " " 15 " " 119 " " 62 " " 53 " " 10 " " 30 " " 1016 " 1865 999 " " 1000 " " 1001 " "	1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000					Sorabji Fardunji Ghandhy.	June 30, 1915	Sorabji Fardunji Ghandby and Dinbai or either.	Debt.-2760 161-18, dated 19-12-18.			
212360 " 1900-01 1 " " 2 " " 212288 " " 89 " " 90 " " 91 " " 92 " " 93 " " 94 " " 95 " " 96 " " 97 " " 98 " " 99 " " 182748 " 1854-55 44 " "	1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000									Sorabji Fardunji Ghandhy or Dinbai.	June 30, 1915	

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of orders issued under para. 19 of G. I. F. D. Resn. No. 96, dated 7-1-88.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
B						
009710 4% 1886-86	500	Rajnarain Chatterjee	Mar. 31, 1875	Rajnarain Chatterjee	150, dated 13-6-78	Jan. 28, 1886.
051414 4% 1842-43	1,000	Burjorjee Framji & Co.	Feb. 1, 1878	Administrator General, Bengal, Administrator, estate of Raj Chunder Ghose.	13, dated 19-3-87	Ditto.
163788 " "	500	The Chartered Bank of India, Australia and China.	Aug. 1, 1886	Rajeswar Paul	986 D, dated 16-11-97	Feb. 5, 1896.
Non-Transferable Treasury note. C149181 4% 1842-43	1,000	The Bank of Bengal	Feb. 1, 1888	Bidhu Mukhi Dasi, certificate-holder, estate Ishan Chandra Das.	392 D, dated 4-8-10	Mar. 4, 1911.
048252 " "	500	Annapurnabai	Aug. 1, 1905	Postlabai	557 D, dated 19-9-10	Ditto.
080638 3½% 1842-43	1,000	Bank of Bengal	Aug. 1, 1901	Kumar Banwari Mukunda Deb.	794 D, dated 16-11-05	Feb. 24, 1906.
062419 " "	1,000	The Mercantile Bank of India, Ltd.	Aug. 1, 1902	Jhoomack Lall	164 D, dated 5-5-05	Aug. 11, 1906.
078147 " "	500	Bromhomoyee Dasi	Feb. 1, 1905	Bromhomoyee Das.	975 D, dated 22-1-09	Aug. 14, 1909.
084618 " "	500	Shib Chandra Chowdry	Feb. 1, 1902	Himangini Dassi	990 D, dated 28-2-10	Aug. 27, 1910.
085343 " "	500	The Bank of Bengal	Feb. 1, 1905	Beplu Behari Nundi.	958 D, dated 8-2-11	Feb. 17, 1912
085344 " "	500	Ditto				
077097 " "	100	Ditto	Aug. 1, 1903	Harunati Dasi	960 D, dated 8-2-11	Ditto.
079784 " "	500	Nobin Chandra Bose	Aug. 1, 1904	Nobin Chandra Bose	1110 D, dated 25-3-11	Ditto.
105693 " "	100	Govind Lal Ray, surviving executor of Bhola Nath Shaha	Feb. 1, 1908	Tincowry Dasseo, Administratrix to the estate of Bhola Nath Shaha	D 295, 1099, dated 2-4-11	Ditto.
101993 " "	500	The Bank of Bengal	Feb. 1, 1910	Lucy Woods	758 D, 21-13, dated 2-6-13	Aug. 16, 1913
087898 " "	1,000	Damodar Ragoonath Kirkire.	Aug. 1, 1909	Govind Sadasheo Chaskar, Krishnabai Manake and Kesheo Sadasheo Chaskar.	1065 D, 70-13, dated 1-8-13	Feb. 21, 1914.
072223 " "	1,000	Hari Das Sreemani	Feb. 1, 1904	Harimoti Debi	12 D, 1009, dated 10-9-13	Ditto.
072243 " "	500					
072244 " "	500					
R021938 " "	500	The Bank of Bombay	Aug. 1, 1910	Jose Antonio Das Marteris.	421 D, 156-13, dated 1-4-14	Sept. 19, 1914.
109293 " "	25,000	The Bank of Bengal	Aug. 1, 1908	Balbhadra Das.	419 D, 110 of 11, dated 1-4-14	Ditto.
B003962 " "	500	Kersasp Temuljee Dustoor and Ardeshir Curssetjee Dustoor.	Feb. 1, 1909	Manaji, Rajooji	438 D, 17 of 14, dated 1-4-14	Ditto.
088150 " "	200	The Bank of Bengal.	Feb. 1, 1910	Ram Chandra Succram Deshmookha.	574 D, 174-13, dated 1-6-14	Ditto.
123687 " "	500	Mohanrai Dolatrai and Radhabai Mohanrai or either.	Feb. 1, 1911	Mohanrai Dolatrai.	660 D, 9-14, dated 30-6-14	Ditto.
123688 " "	500					
064897 " "	1,000					
029227 " "	1,000	Gopal Das Sen	Aug. 1, 1902	The Official Receiver, High Court, Calcutta, Receiver to the estate of Gopal Das Sen.	1278 D, 5-11, dated 17-12-14	Feb. 16, 15
048618 " "	100	The Comptroller, Post Office	Aug. 1, 1907	The Collector of Bakerganj on behalf of Syed Syed Hossein, Hosena Khatun, Syed Makbul Hossein, Syed Masarat Hossein, Hafiza Khatun, Saheba Khatun, and Rokea Khatun, certificate-holders, estate Syed Abdus Somed.	D 348, 21-15, dated 23-8-15	Sept. 4, 1915.
114963 " "	500					

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090099 8½% 1842-48	R 500	Koonjo Behary Banerjee	Aug. 1, 1907	Sudhir Chandra Banerjee.	383 D 152-14, dated 29-3-15.	Sept. 4, 1915
092232 " "	500	The Bank of Bengal	Aug. 1, 1910	Atul Kumari Dutt	667 D 164-14, dated 8-6-15.	Ditto.
092233 " "	500		Feb. 1, 1908			
370447 " "	500	Ditto	Aug. 1, 1904	Fanindra Nath Ghosh	D 1254 120-15, dated 28-10-15.	Mar. 4, 1916
M009946 " "	2,000	Hon'ble Justice Sir J. A. Davies, Kt.	Aug. 1, 1912	C Maragathamall	D 1327 62-15, dated 12-11-15.	Ditto.
M009869 " "	500	The Bank of Madras				
R040470 " "	100	Purbhudas Harukhchand	Aug. 1, 1913	Narhar Ganesh Mogre	109 D 200-15, dated 1-2-16.	Aug. 26, 1916
054087 " "	2,000	Somanath Bhadury and Kashinath Chatterjee.	Feb. 1, 1899	Somanath Bhadury	D 513 60-11, dated 22-5-16.	Ditto.
138937 " "	500	Abinash Chandra Dutta	Aug. 1, 1912	Unnadini Dasi	Debt-1017 88-15, dated 7-9-16.	Feb. 17, 1917
112973 " "	4,000	Aga Abbas Ali	Feb. 1, 1914	Aga Abbas Ali	Debt-209 126-16, dated 6-2-17.	Aug. 25, 1917
112958 " "	5,000					
115539 " "	5,000					
115551 " "	2,500					
115552 " "	2,500					
126782 " "	4,500					
112957 " "	100					
B029471 " "	100	Shankar Gopal Ranade	Aug. 1, 1907	Damodar Vishnu Vaidya, surviving Executor of G. K. Ranade	378 D 121-11, dated 13-3-17.	Ditto.
B029472 " "	100					
008913 " "	1,500	Hari Das Sreemoney	Aug. 1, 1904	Kiron Pala Dasi, Administratrix of Bijoy Kumar Dey.	Debt-1869 169-16, dated 17-10-17.	Feb. 23, 1918
R084859	10,000	Karsandas Dharamany	Aug. 1, 1914	Abdulla Jusab Cassam	D 1454 27-18, dated 29-6-18.	Aug. 24, 1918
089035 4% 1855-56	1,000	Hurry Pado Banerjee and Shama Pado Banerjee.	June 30, 1887	Hurry Pado Bando-padhya and Shama Pado Bando-padhya.	706 D, dated 24-9-92.	Feb. 11, 1895
055895 " "	1,700	S. Appu Row	June 30, 1889	S. Appu Row	1169 D, dated 13-3-94.	Sept. 13, 1894
055896 " "	1,300					
051998 " "	500					
002171 8½% " "	1,000	Braja Behary Shome	Dec. 31, 1898	Benode Behary Shome, Administrator, estate Braja Behary Shome.	1341 D, dated 26-2-04.	Aug. 20, 1904
047417 " "	500	Shama Pada Sreemany	June 30, 1902	Jhoomack Lall	164 D, dated 5-5-06.	Aug. 11, 1906
047418 " "	500					
B027392 " "	1,000	The Bank of Bombay	June 30, 1904	Sakhubai	1123 D, dated 11-3-09.	Aug. 14, 1906
B027399 " "	1,000					
B0-7400 " "	1,000					
B027401 " "	1,000					
B027402 " "	1,000					
015455 " "	1,000	Bhagwan Dass	Dec. 31, 1901	Bhagwan Dass	551 D, dated 18-9-09.	Feb. 5, 1910
077042 " "	300	The Bank of Bombay	Dec. 31, 1903	Bopiu Behari Naudi	958 D, dated 8-2-11.	Feb. 17, 1912
077048 " "	300	Ditto				
077713 " "	400	Ditto				
077889 " "	500	The Comptoir National d'Escompte de Paris	Dec. 31, 1906	Sreemutty Monindra Mohini Bose.	1108 D, dated 25-3-11.	Ditto.
082422 " "	500	The Bank of Bengal				
B022056 " "	100	Nanabhoy Merwanjee and Dhunbaiji or either of them.	June 30, 1905	Shalebhoy Tyebjee.	D 1016 81, dated 9-3-11.	Aug. 31, 1911
B007936 " "	100	Bank of Bombay	Dec. 31, 1903			
B005289 " "	1,000	Jehangir Dorabjee	June 30, 1905	Mrs. Esther Joseph	D 959 87-11, dated 5-12-12.	Feb. 15, 1913
056278 " "	2,000	Shamapada Sreemany	Dec. 31, 1907	Ram Kumar Basu	D 665 97-11, dated 14-9-12.	Ditto.

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	R					
38637, 3½ % 1854-55	1,000	Sorabjee Palanji	June 30, 1907	Manecklal Devidas	D 968 82-12, dated 6-12-12	Feb. 15, 1913.
387064 „ „	200	The Bank of Bengal	June 30, 1909	Hari Har Chatterjee.	D 920 81-12, dated 26-11-12	Ditto.
46560 „ „	500	Hari Das Sreemany	June 30, 1904	Krishna Manini Dasi	72 D 17-12, dated 18-1-13	Aug. 16, 1913.
048862 „ „	1,000	The Bombay Merchants Bank, Ltd	June 30, 1910	John Fowler & Co. (Leeds), Ltd.	1249 D 57-13, dated 25-9-13	Feb. 21, 1914.
362220 „ „	100	The Bank of Bengal	Dec. 31, 1903	Conrad Coryton Betts, minor.	807 D 13-11, dated 7-7-13	Ditto.
362221 „ „	100					
362222 „ „	100					
18697 „ „	500	Jose Antonio Das Marteris	June 30, 1910	Jose Antonio Das Marteris.	421 D 156-13, dated 22-4-14	Sept. 13, 1914.
19447 „ „	500					
54290 „ „	500	The Bank of Bengal	June 30, 1903	manmutha Ranjan Talapatra and Pramatha Ranjan Talapatra, certificate-holders, estate Ram Gopal Talapatra.	971 D 87-12, dated 14-9-14	Feb. 15, 1915
06989 „ „	1,000	Vadlamannati Srinivasa Deekshatula	June 30, 1910	Vadlamannati Srinivasa Deekshatula.	1128 D 1-14, dated 5-11-14	Ditto
07857 „ „	100	Gopal Das Sen	June 30, 1902	The Official Receiver, High Court, Calcutta, Receiver to the estate of Gopal Das Sen.	1278 D 5-11, dated 17-12-14	Ditto.
07759 „ „	500					
52562 „ „	500					
52561 „ „	500					
61693 „ „	1,000					
67071 „ „	100	The Comptroller-General	June 30, 1903	N DaCosta	D 35 81-14, dated 11-1-15	Sept. 4, 1915
41865 „ „	1,000	Thos Cook & Son	Dec. 31, 1911	Thos. Cook & Son	651 D 50-15, dated 4-6-15	Ditto.
41866 „ „	500					
41562 „ „	1,000	Hari Das Sreemany	Dec. 31, 1897	Tarubala Dassi, Administratrix, estate Promoda Sundari Dasi	O 1313 100-15, dated 11-11-15	Mar. 4, 1916.
45829 „ „	500	Comptroller-General	Dec. 31, 1905	Jogendra Nath Basak	103 D 118-14, dated 28-1-16	Aug. 26, 1916.
398426 „ „	400	The Bank of Bengal	Dec. 31, 1913	Rakhal Muni Dasi	Debt.-343 196-16, dated 7-3-17	Aug. 25, 1917.
398425 „ „	400	Ditto	Dec. 31, 1913	Shyam Pyaree Dasi	Debt.-345 195-16, dated 7-3-17	Ditto.
38020 „ „	500	Shankar Gopal Ranade	June 30, 1907	Damodar Vishnu Vaidya, surviving Executor of G. K. Ranade.	378 D 121-11, dated 13-3-17	Ditto.
58528 „ „	600	The Bank of Bengal	June 30, 1914	Sakhawat Hussain	D 979 203-16, dated 25-6-17	Ditto.
47711 „ „	500	Krishna Das Das	Dec. 31, 1912	Krishna Das Das	Debt.-1075 20-16, dated 5-7-17	Feb. 23, 1918.
20470 „ „	500	Santosh Chunder Singha	June 30, 1912	Priya Nath Singha	Debt.-1307 59-16, dated 3-8-17	Ditto.
61470 „ „	500	Ditto	June 30, 1908	Kiron Bala Dasi, Administratrix of Bejoy Kumar Dey.	D. bt.-1809 169-16, dated 17-10-17	Ditto.
57830 „ „	1,000	The Bank of Bengal	Dec. 31, 1913	Sarashi Bala Dasi	Debt.-2201 109-17, dated 21-12-17	Ditto.
8146 4% 1865	500	Luchmee Chaud Radha Kissen.	Nov. 1, 1877	Administrator-General, Bengal, Administrator, estate of Raj Chunder Ghose.	13, dated 19-3-17	Jan. 28, 1899.
5488 „ „	500	Deb Nath Sreemany	Nov. 1, 1878			
55114 „ „	500	The Bank of Bengal	Nov. 1, 1896			
				Dhunjeebhoj Merwanjee Jejeebhoy and Peroshaw Merwanjee Jejeebhoy.	481 D D, dated 27-7-91	Feb. 20, 1892.

No. of the Note and name of Loan.	Value	In whose name issued.	From what date bearing interest	Name of claimant for duplicate.	No. and date of orders issued under para. 19 of G. I. F. D. Resn. No. 96, dated 7-1-88	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
264758 4% 1865	R 500	The Bank of Bombay	May 1, 1892	Venayak Chintamon Joglekar.	678 D, dated 7-7-96	Mar. 6, 1897.
389872 " "	1,500	Ram Gopal	May 1, 1893	Lalla Umrao Singh	579 D, dated 29-8-98	Feb. 25, 1899.
284054 " "	100	Bhicajee Nowrooji . Pallonjee Dadabhoy Eduljee Kanga	Nov. 1, 1892	Sowchand Premjee and Neuchaud Vasso, survivors of Labhjee Chaturbhoy, Laldhar Devchand, Premjee Soonderjee and Maneckchand Devchand, by their constituted attorney Nana-lal Parvuram	1297 D, dated 4-8-07	Aug. 17, 1907.
BOO1159 " "	100					
BOO1161 " "	100					
BOO1162 " "	100					
BOO1163 " "	100					
388987 " "	500	The Bank of Bombay	May 1, 1893	Chutkojee	1155 D, dated 18-3-09	Aug. 14, 1909.
388988 " "	500					
BOO8599 " "	500					
BOO8546 " "	500					
BOO8546 " "	500					
B130141 " "	1,000	The Bank of Bombay	Nov. 1, 1892	Hurukhlai Hur-cooverbai.	D 374 1089, dated 28-7-11	Feb. 17, 1912
187444 " "	500	Agra Bank, Ltd.	Nov. 1, 1896	Siddheswar Sarkar, certificate-holder, estate of Rajmohini Sarkar.	D 288 84, dated 18-6-12	Aug. 31, 1912.
033012 " "	500	Gisborne & Co.	Nov. 1, 1896	Gouri Kanto Sinha Roy.	905 D 105-12, dated 7-7-13	Feb. 21 1914
024223 3½% 1865	1,000	Rajkristo Chatterjee.	Nov. 1, 1896	Rajkristo Chatterjee.	65 D, dated 26-4-00	Aug. 11, 1900
055221 " "	500	Annapurna Dassee and Gosto Lal Sen.	Nov. 1, 1899	Behari Lal Sain, Administrator, estate, Gosto Lal Sen	582 D, dated 12-9-05	Feb. 24, 1906
097408 " "	1,000	Ram Lal, Administratrix of Ram Bharose, minor, empowered under Act VIII of 1890 to draw interest only.	Nov. 1, 1902	Ram Bharose	1012 D, dated 4-2-10	Aug. 27, 1910
097409 " "	500					
097410 " "	100					
097411 " "	1,000					
097412 " "	2,000					
097413 " "	2,000					
120809	1,000	Hari Das Freemany	May 1, 1906	Saroj Kumar, Sudhansu Kumar and Ajit Kumar Mullick, minors, through their guardian, Kshitish Chandra Sarkar.	721 D, dated 10-11-10	Mar. 4, 1911.
157652	1,000	The Bank of Bengal	May 1, 1907	Kunja Lal Sen	943 D, dated 1-2-11	Feb. 17, 1912.
187238	100	Ditto	Nov. 1, 1906	Jogindra Nath Samaddar.	962 D, dated 8-2-11	Ditto
165366 " "	1,000	Bachni	May 1, 1906	Bachni	1020 D, dated 28-2-11	Ditto.
160570 " "	500	The Administrator-General, Bengal.	May 1, 1907	Sreemuty Monindra Mohini Bose.	1108 D, dated 25-3-11	Ditto
098092 " "	500	The Bank of Bengal				
200587 " "	500	Ditto				
118097 " "	1,000	Ditto				
181595 " "	200	The Comptroller-General	May 1, 1906	Gobind Lal	93 D, dated 27-4-11	Ditto
170495 " "	1,500	Gobind Lal Ray, surviving Executor of Bholanath Shaha.	May 1, 1908	Tincowry Dassee, Administratrix to the estate of Bholanath Shaha.	D 29 1099, dated 7-7-11	Ditto.
103702 " "	1,000					
184566 " "	500					
100886 " "	1,000	Gosain Das Ghosh	Nov. 1, 1906	Sm. Brajabala Dassi	D 629 1091, dated 24-10-11	Ditto
175651 " "	300	The Bank of Bengal	Nov. 1, 1905	Mrs. Fanny Fischer	D 651 1097, dated 27-10-11	Ditto.
074494 " "	500	Rai Harkore	May 1, 1904	Manchersha Navroji Gundevia.	D 22 73, dated 10-4-12	Aug. 31, 191
Bom. 2369 " "	500	Dadaji Bhanaji	Nov. 1, 1904	Rev. C. A. C. D. Sequira and J. M. D'Oliveira, survivors of J. M. Gonsalves.	D 1035, dated 14-3-12 1117	Ditto

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of orders issued under para. 19 of G. I. F. D. Resn. No. 98, dated 7-1-88.	Date of publication under Act XIII of 1886 of 1st in which the Security was first mentioned.
B021642 3½% 1886	R 100	Pestonji Hormusjee Patuck and Rustonji Hormusjee Patuck.	May 1, 1905	Shalebhoy Tychjee	D 1016 31, dated 9-3-12	Aug. 31, 1912.
B021643 „ „	100					
011267 „ „	500	Sukhoda Moyee Debi	May 1, 1903	Sm. Akkori Debi	D 20 1057, dated 10-4-12	Ditto
182915 „ „	1,000	The Bank of Bengal	May 1, 1906	Bhagwati Shankar	D 70 86, dated 29-4-12	Ditto.
E017912 „ „	500	Dadabhai Cursetji Revitna	Nov 1, 1905	Vithaldas Tricumdas	D 548 62-11, dated 14-8-12	Feb. 15, 1913.
127211 „ „	500	The Bank of Bengal	May 1 1901	Mrinal Kanti Ghose and Saroje Kanti Ghose, Administrators to the estate of Rajani Kanti Ghose.	D 392 72-11, dated 18-7-12	Ditto.
B042171 „ „	1,000	The Bank of Bombay	May 1, 1908	Sorabji Framji Angra.	D 409 118-11, dated 17-7-12	Ditto.
B022633 „ „	2,000	Sorabjee Dossabhoy and Soonabai.	May 1, 1909	Sorabjee Dossabhoy, survivor of Soonabai.	19 D 140-12, dated 9-1-18	Aug. 16, 1913.
206670 „ „	500	The Comptroller, Post Office	May 1, 1908	C. Margasagaya Mudaliar.	324 D 43-12, dated 15-3-13	Ditto.
196909 „ „	500	Accountant General, Bengal.	May 1, 1909	Sasi Bhushan Chakravatty.	808 D 75-12, dated 16-6-13	Ditto.
143268 „ „	500	Gireebala Dabee	May 1, 1908	Bhabani Charan Banerjee, Brahma-nanda Bhattacharya, Bhabani Prosad Kaviranjan, Harendra Nath Mukerjee, and Beni Madhab Padarathna, Executors to the estate of Gireebala Dabee.	1012 D 108-12, dated 13-7-13	Feb. 21, 1914.
B021196 „ „	100	Pirozshaw Dhunjeebhoy Panvaliwalla.	Nov. 1, 1908	Pallonjee Eduljee, Coach builder, and Dossibai Pallonjee, Coach builder.	1215 D 67-13, dated 16-3-13	Ditto
B021197 „ „	100					
B018491 „ „	1,000	The Bank of Bombay	Nov 1, 1906	Jayaprasad Hari-prasad.	1422 D 46-18, dated 29-11-13	Ditto
B014867 „ „	1,000	Sunder Rai Jaswantra, Administrator of Ramsing Oomedsing, minor.	May 1, 1901	Ramsing Oomedsing	1173 D 10, dated 12-12-13	Ditto.
148359 „ „	1,000	The Comptroller General	Nov 1, 1906	Purna Chandra Dutt, Administrator, estate Beer Chand Dutt.	297 D 112-11, dated 20-3-14	Sept. 13, 1914.
216351 „ „	700	The Bank of Bengal	Nov. 1, 1909	Manomohan Lahiri	1130 D 33-14, dated 5-1-14	Feb. 15, 1915.
M010841 „ „	800	The Accountant General, Madras.	May 1, 1904	The Collector and Agent to the Court of Wards, North Arcot, on behalf of Sar'a Hanumappa Naik, minor.		
42 „ „	1,000		Nov. 1, 1905			
43 „ „	2,000					
M010531 „ „	5,000					
122401 „ „	2,000					
100605 „ „	1,000	The Bank of Bengal	Nov. 1, 1898	Laddan Sabeba Anwar Ali, Yacob Ali and Bad-unessa Bibi.	1262 D 1027, dated 15-12-14	Ditto.
022985 „ „	1,000	Gopal Das Sen	May 1, 1902	The Official Receiver High Court, Calcutta Receiver to the estate of Gopal Das Sen.		
022986 „ „	500					
077473 „ „	500					
118205 „ „	500					
118203 „ „	500					
118204 „ „	500					
M013725 „ „	1,000	The Accountant General, Madras.	Nov. 1, 1910	S. Srinivasa Aiyar	D 594 142-14, dated 20-5-15	Sept. 4, 1915.
M017298 „ „	1,000	The Bank of Madras				
M017289 „ „	1,000					

Net of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of orders issued under para. 19 of G. I. F. D. Resn No. 96, dated 7-1-88.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
	R					
086889 3½ 1865	1,000	George T. Jackson	Nov. 1, 1900	Isabella A. Jackson and Minnie C. E. Jackson, Exces. to the estate of G. T. Jackson.	D 56 16-13, dated 13-1-15	Sept. 4, 1915.
124850 " "	1,000	The Bank of Bengal	May 1, 1909	Rohini Kumar Chowdry, (Irish Chandra Chowdry and minors Harendra Kumar Chowdry, Bhabendra Nath Chowdry, Purna Chandra Chowdry, Troilokya Nath Chowdry, through their guardian Padmabati Chowdry, Certificate-holders, estate Kaliram Chowdry.	D 49 71-14, dated 13-1-15	Ditto.
51 " "	1,000					
113611 " "	500	Ditto	May 1, 1899	Chajjoo Mall	D 177 89-12, dated 15-2-15	Ditto.
222277 " "	5,000	Ditto	May 1, 1912	Makbul Alam	D 896 40-15, dated 4-8-15	March 4, 1916.
249537 " "	5,000					
239538 " "	5,000					
125085 " "	100	Hari Das Sreemany	Nov. 1, 1908	Purna Sasi Dassi	D 962 46-15, dated 18-8-15	Ditto.
86 " "	100					
18041100 " "	100	The National Bank of India, Ltd.	May 1, 1909	Albert D'Souza	D 960 74-15, dated 18-8-15	Ditto.
1035058 " "	1,000	The Administrator General, Bombay.	May 1, 1905	Pestonji Rustomji Pastakia.	D 1055 9-11, dated 3-9-15	Ditto.
229322 " "	1,000	Nagen Bala Dabya	Nov 1, 1912	Nagen Bala Dabya	D 1172, dated 25-9-15 51-15	Ditto.
122754	500	The Bank of Bengal	Nov. 1, 1907	Rebati Mohan Ghosh	D 1344 44-15, dated 26-10-15	Ditto.
068057	500	Sasadhar Mukherjee	May 1, 1897	Tarubala Dassi, Administratrix, estate Promoda Sundari Dassi.	D 1313 100-15, dated 11-11-15.	Ditto.
014516	500	Sree Kanta Mandle				
019014	500	Promoda Sundari Dasseo.	May 1, 1897			
012868 " "	500					
011592 " "	500					
193001 " "	500	Srinath Ray	May 1, 1911	Srinath Ray	1434 D 76-15, dated 20-12-15 111 D	Ditto.
170307 " "	500	The Bank of Bengal	May 1, 1912	Chotabhai Rughnathji Desai.	164-15, dated 1-2-16	Aug. 26, 1916.
151985 " "	500	Ditto	Nov 11, 1911	Jwalla Pershad	375 D 68-15, dated 20-4-16	Ditto.
1044798 " "	500	Chugondas & Co.	Nov. 1, 1909	Vora Tayahji Bodabhai and Ganga Vashram.	Debt-728 17-16, dated 13-7-16	Feb. 17, 1917.
030841 " "	100	Snpoorjee Sorabjee	May 1, 1913	Dinshaw D. Romer	Debt.-968 33-16, dated 25-8-16	Ditto.
030842 " "	100					
030843 " "	100					
03025 " "	100	Bani Madhub Banerjee	May 1, 1894	Mrinalini Debi, Administratrix of Bani Madhub Banerjee	Debt.-1386 151-16, dated 29-11-16	Ditto.
11774 " "	200	The Bank of Bengal	Nov. 1, 1911	Syam Lal Sen	Debt.-1403 157-16, dated 2-12-16	Ditto.
12455 " "	500	Ditto	Nov. 1, 1912	Bhola Nath Dube	Debt.-1511 157-15, dated 21-12-16	Ditto.
9208 " "	5,000	The Comptroller General	May 1, 1911	Lalit Mohan Mookerjee, Brojo Mohan Mookerjee and Bhuban Mohan Mookerjee.	Debt.-1475 78-14, dated 15-12-16	Ditto.
9204 " "	5,000					
9205 " "	5,000					
3897 " "	5,000	Aga Abbas Ali	Nov. 1, 1913	Aga Abbas Ali	Debt.-209 126-16, dated 6-2-17	Aug. 25, 1917.
3898 " "	5,000					
3899 " "	5,000					
3900 " "	1,000					

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	R					
180304 3½% 1865	500	The Bank of Bengal	Nov. 1, 1909	Nambala Debi, Administratrix of Sreedhar Chandra Banerjee.	587-Debt. 111-16, dated 23-4-17	Aug. 25, 1917
181164 " "	100	Hari Das Sreemoney				
181165 " "	100					
181166 " "	100	Binoy Krishna Hazrah				
189147 " "	100					
189148 " "	100					
189149 " "	100					
189228 " "	500					
113857 " "	100	Shamapodo Sreemoney	Nov. 1, 1908	Monomohon Das	682-Debt. 118-16, dated 11-5-17	Ditto.
B048987 " "	1,000	Shankar Gopal Banerjee	May 1, 1907	Damodar Vishnu Vaidya, Surviving Executor of G.K. Ranade.	378-D. 121-11, dated 13-3-17	Ditto.
B049155 " "	500					
B048981 " "	500					
B045544 " "	100					
B049618 " "	100	Kanchumarty Venkata, Seetaramachandra Row.	May 1, 1908	Kanchumarty Venkata Seetaramachandra Row.	439-Debt. 182-16, dated 29-3-17	Ditto.
204863 " "	1,000					
126318 " "	500	The Bank of Bengal	Nov. 1, 1903	Noni Gopal Chatterjee, Nanda Gopal Chatterjee and Saroj Coomar Chatterjee, Surviving Certificate-holders of Mokshoda Brosad Chatterjee.	Debt-954 51-16, dated 19-6-17	Ditto.
203743 " "	500	The Bank of Bengal	May 1, 1914	Sakhawat Hussain	Debt-979 203-16, dated 25-6-17	Ditto.
204109 " "	700					
214956 " "	1,000					
216904 " "	1,000					
211311 " "	1,000					
203886 " "	1,000					
220563 " "	1,000					
254750 " "	1,000					
254751 " "	1,000					
259058 " "	1,000					
258643 " "	100					
220562 " "	1,000					
220564 " "	600					
190047 " "	800					
219109 " "	600					
239607 " "	300					
259057 " "	1,000					
260239 " "	1,000					
186698 " "	500	Jatindra Nath Bose	Nov 1, 1908	Kisori Bala Dasi, Administratrix of Bejoy Kumar Dey.	Debt-1809 169-16, dated 17-1-17	Feb. 23, 1918.
200509 " "	1,000	Bank of Bengal	Ditto			
257465 " "	300	The Bank of Bengal	May 1, 1914	The Judge, Small Cause Court, Agra, on behalf of Sahz Ali Shah.	Debt-162 3-18, dated 24-1-18	Aug. 24, 1918.
238689 " "	10,000	Ditto	Nov. 1, 1913	Aya Ram	Debt-220 100-16, dated 1-2-18	Ditto.
207935 " "	1,000	Gunga Dhur Ghose	May 1, 1915	Gunga Dhur Ghose	Debt-755 201-17, dated 19-1-18	Ditto
226986 " "	1,000	Radhika Kumari Debi	Nov. 1, 1912	Rani Lochan Kumari Debi, Certificate-holder to the estate of Radhika Kumar Debi.	Debt-1456 157-17, dated 29-6-18	Ditto.
226987 " "	1,000					
226988 " "	1,000					
226989 " "	1,000					
000161 5% 1872	500	Vinayk Jogeshwar Ghooi, Manager, Vithal Rukhani Mandir of Nagpur.	July 16, 1900	Vinayak Jogeshwar Ghui.	1080, dated 31-3-10	Aug. 27, 1912.
Non-transferable Treasury Note.						
002275 4½% 1879	1,100	Kamini Debi	Sept. 16, 1880	Sm. Basanta Kumari Debi, Certificate-holder, estate Kamini Debi.	D 319, dated 12-7-11	Feb. 17, 1912.
089004 " "	100	Agra Bank, Limited	Sept. 16, 1882	{ Hurukhlai Hurcooverbai	{ D 374 1089, dated 2-4-11	Ditto.
089005 " "	100					
089094 " "	100					
010277 " "	1,500	J. W. Madge and G. Payne, Executors of William Vallance.	Sept. 16, 1888	Mr. Henry Payne, Derivative Executor to the estate of Revd. William Vallance.	D 410 1092, dated 5-8-11	Ditto.

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	R					
008776 4% 1879	500	Bunsi Lal Aberchand	July 16, 1874	P. Durgachellum	1, dated 8-2-82	Jan. 28, 1884
055431 " "	500	Executive Commissariat Officer, Sialkot.	Jan. 16, 1876	Modeliar Bhogoo Dass	29, dated 15-12-87	Ditto.
062887 " "	500	Mohomedbhoy Rowj Labai and Ibrahimbhoy Mohamedbhoy.	July 16, 1887	Atmaram Damodher	434 D, dated 25-7-92	Feb. 11, 1893.
B002674 3½% 1879	100	The Bank of Bombay	July 16, 1897	Narayan Pootoba, Administrator of Luxmibai.	715 D, dated 3-12-07	Feb. 22, 1908.
B002675 " "	100					
009553 " "	1,000	Ram Dai, Administratrix of Ram Bharose, minor, empowered under Act VIII of 1890 to draw interest only.	Jan. 16, 1903	Ram Bharose	1012 D, dated 4-3-10	Aug. 27, 1910
009554 " "	1,000					
009555 " "	1,000					
009556 " "	1,000					
009557 " "	1,000					
009558 " "	2,000					
009559 " "	3,000					
009560 " "	4,000					
009561 " "	4,000					
B006997 " "	100	Nanabhoj Merwanjee and Phunbaiji or either of them.	July 16, 1905	Shalebhoy Tyabjee	D 1016 31, dated 9-3-12	Aug. 31, 1912.
B008035 " "	500	Maltibai	Jan. 16, 1909	Maltibai	1104 D 124-12, dated 22-8-13	Feb. 21, 1914
B004136 " "	100	The Bank of Bombay	Jan. 16, 1902	J. S. C. Lopes	1437 D 2-13, dated 2-12-13	Ditto.
B004137 " "	100					
B010928 " "	500	Ditto	July 16, 1910	Jose Antonio Das Marteris.	421 D 158-13, dated 22-4-14	Sept. 19, 1914.
B009011 " "	500	Gopal Das Sen	July 16, 1902	The Official Receiver, High Court, Calcutta, Receiver to the estate of Gopal Das Sen.	1278 D 5-11, dated 17-12-14	Feb. 15, 1915.
003399 " "	500	Promoda Sundari Dassee	July 16, 1897	Tarubala Dass, Administratrix, estate Promoda Sundari Dass	D 1313 100-15, dated 11-11-15	March 4, 1916
010176 " "	2,000	Nagindas Rangildas Killawalla and Taragaori.	Jan. 16, 1898	Bai Taragaori	D 1335 10-13, dated 12-11-15	Ditto.
B013255 " "	1,000	The Alliance Bank of Simla, Ltd.	Jan. 16, 1913	Antonio Luis Lobo	105 D 126-15, dated 2-1-16	Aug. 26, 1916.
B013276 " "	1,000					
019817 " "	1,000	Madho Rao Fanscy, minor.	July 16, 1910	Madho Rao Fanscy, minor.	217 D 148-13, dated 6-3-16	Ditto.
18 " "	1,000					
M005905 " "	400	Hilda Ruby Scott	Jan. 16, 1912	Hilda Ruby Scott	Debt-645 138-15, dated 6-4-16	Aug. 24, 1918
022264 " 1893-94	500	Shama Secondary Debya, Administratrix of Tarini Charan Bhattacharjee, empowered to draw interest only.	Dec. 31, 1894.	Elokeshi Debi, surviving certificate-holder, estate Tarini Charan Bhattacharyya and Shama Sundari Debya.	17 D 63-12, dated 26-5-13	Aug. 16, 1913.
022265 " "	500					
029022 " 1900-01	25,000	Bank of Bengal	June 30, 1905	Syed Mohammad Fyz Ali Khan.	344 D, dated 21-7-10	Mar. 4, 1911.
027645 " "	5,000					
012050 " "	2,000	Benoy Krishna Hazrah	June 30, 1903	Hari Mati Dass	960 D, dated 8-2-11	Feb. 17, 1912
028741 " "	1,000					
002175 " "	100	The Bank of Bombay	June 30, 1903	Hari Mati Dass	960 D, dated 8-2-11	Feb. 17, 1912
045227 " "	1,000	Prosad Das Boral and Bros.	Dec. 31, 1906	Sim. Kattyani Dassee.	D657 1067, dated 28-10-11	Aug. 27, 1912.
045230 " "	1,000					
079319 " "	500	Ditto	Dec. 31, 1906	Upendra Nath Mukerjee.	D746 1030, dated 25-11-11	Ditto
051848 " "	500	Ditto	June 30, 1909	Sim. Kiran Bala Ghose.	D875 81, dated 17-1-12	Aug. 31, 1912.
051849 " "	500					

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	R					
078000 3½ 1901	500	P. D. Boral & Bros. .	Dec. 31, 1908	Satya Gopal Banerjee	D 552 56-11, dated 14-8-12 .	Feb. 15, 1913.
B008112 " "	500	National Bank of India, Ltd.	June 30, 1906	Henry Gutmann .	D 918 1069, dated 26-11-12 .	Ditto.
042808 " "	1,000	The Bank of Bengal .	June 30, 1908	Sorabji Framji Augra	D 409, 118-11, dated 17-7-12 .	Ditto.
098382 " "	1,000	Prosad Das Boral and Bros.	Dec. 31, 1908	Kedar Nath Mullick .	819 53-13, dated 19-6-13 .	Aug. 16, 1913
022750 " "	500	Ditto .	June 30, 1908	Hubdar Khan .	70 D 52-12, dated 18-1-13 .	Ditto
022751 " "	500					
022752 " "	500					
022753 " "	500					
078769 " "	100	Ditto .	Dec. 31, 1908	Baikunto Nath Ghose	250 D 111-12, dated 25-2-13 .	Ditto.
045709 " "	100	Ditto .	Dec. 31, 1908 .	Khettra Mohan Ghose	906 D 126 12, dated 7-7-13 .	Feb. 21, 1914.
050962 " "	1,000	National Bank of India, Ltd.	June 30, 1906	Hirjee Tulsey .	960 D 30-13, dated 21-7-13 .	Ditto.
048057 " "	500					
068441 " "	500	Bank of Bombay .	Dec. 31, 1908	Maltibai and Vaman- rao Balkrishna Kirtikar.	1104 D 124-12, dated 22-8-13 .	Ditto
B022483 " "	100	K C Malegamvala .	Dec 31, 1908	Pallonjee Eduljee, coach builder, and Dossibai Pallonjee, coach builder.	1215 D 67-13, dated 18-9-13 .	Ditto.
B022484 " "	100					
B022485 " "	100					
079645 " "	500	The Bank of Bombay .	June 30, 1910	Jose Antonio Das Marteris.	421 D 156 of 13, dated 22-4-14 .	Sept 19, 1914.
B001494 " "	500					
124272 " "	500	Ditto .	Dec. 31, 1910	Jamnadas Bhagwan- das.	360 D 176-13, dated 4-4-14 .	Ditto
018661 " "	1,000	The Bank of Calcutta, Ltd..	June 30, 1908	Nalin Bala Dasi .	674 D 121-11, dated 4-7-14 .	Feb. 15, 1915.
049785 " "	100	Prosad Das Boral and Bros	June 30, 1908	N. DaCosta .	35 D 81-14, dated 11-1-15 .	Sept. 4, 1915.
107074 " "	4,200	The Secretary to the Com- missioner of Salt, Abkari and Separate Revenue, Madras.	Dec. 31, 1911	The Secretary to the Commissioner of Salt Abkari and Separate Revenue, Madras, on behalf of the Ac- countant General, Madras.	456 D 101-14, dated 21-4-15 .	Ditto.
M000088 " "	5,000	W. A. Long, J. R. Coombes and L. G. A. Rebeiro.	Dec. 31, 1910	S. Srinivasa Aiyar .	594 D 142-14, dated 20-5-15 .	Ditto.
027315 " "	1,000	The Bank of Bengal .	Dec. 31, 1906	Wazir Mohammad .	D 1031 43-15, dated 4-9-15 .	March 4, 1916.
B023226 " "	100	Luxmichund Jootha .	Dec. 31, 1910	Mohanlal Becharadas .	290 101-15, dated 4-11-15 .	Ditto.
015275 " "	1,000	The Bank of Bombay .	Dec 31, 1904	Ram Gopal and Sons	75 D 11-15, dated 24-1-15 .	Aug. 26, 1916.
B008113 " "	500	The National Bank of India, Ltd.	June 30, 1910	Maneckji Darabji Kheshwala, Admin- istrator, Pestonji Dorabji Kheshwala.	D 342 119-15, dated 10-4-16 .	Ditto.
B018724 " "	500					
25 " "	500					
B027923 " "	500					
B022666 " "	1,000					
67 " "	1,000					
68 " "	1,000					
69 " "	1,000					
70 " "	1,000					
B029579 " "	1,000					
80 " "	1,000					

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of orders issued under para. 19 of G. I. F. D. Resn. No. 96, dated 7-1-88.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
120186 3½% 1900-01	R 2,000	Prosad Das Boral and Bros.	June 30, 1912	Maheshur Das, minor through father and guardian Bhagabati Charan Das.	Debt.-942 186-15, dated 19-8-16	Feb. 17, 1917.
138152 " "	100	Ditto	Dec. 31, 1912.	Gopesur Sen	Debt.-1180 155-16, dated 13-10-16	Ditto.
138153 " "	100					
138154 " "	100					
138155 " "	100					
135558 " "	500					
063365 " "	500	The Bank of Bombay	June 30, 1910	Jerba Administratrix of Sorabji Meherwanji Motisha	Debt.-1225 45-14, dated 21-10-16	Ditto.
133091 " "	1,000	Prosad Das Boral and Bros	June 30, 1913	Dino Nath Sirkar	Debt.-118 15-16, dated 18-1-17	Aug. 25, 1917
92 " "	1,000					
93 " "	1,000					
94 " "	1,000					
95 " "	1,000					
96 " "	1,000					
133146 " "	500	Shanker Gopal Ranade	June 30, 1907	Damodar Vishnu Vaidya.	D 378 121-11, dated 13-3-17	Ditto.
47 " "	500					
48 " "	500					
R021701 " "	500	Krishna Lal Dhar	June 30, 1909	Nanihala Debi Administratrix of Sreedhar Chandra Banerjee.	D 587 111-16, dated 23-4-17	Ditto.
R022507 " "	100					
010685 " "	100					
010686 " "	100	The Bank of Bengal				
046403 " "	100					
061019 " "	500	The Bank of Bombay	June 30, 1908	Nusserwanji Cursetji Khan.	3801D 175-16, dated 13-3-17	Ditto.
143626 " "	100	Aga Abbas Ali	Dec. 31, 1913	Aga Abbas Ali	Debt.-209 126-16, dated 6-2-17	Ditto.
038928 " "	500	Prosad Das Boral and Bros	June 30, 1910	Hurry Narayan Bose	Debt.-1077 66-17, dated 5-7-17	Feb. 23, 1918.
019823 " "	500	Benoy Krishna Hazarrah	Ditto	Ditto	Ditto.	Ditto
133289 " "	500	The Bank of Bombay	June 30, 1913	Bhikaji Bal Krishna Korfade.	Debt.-1670 10-17, dated 26-9-17	Ditto.
90 " "	500	Ditto	Ditto			
91 " "	500	Ditto	Ditto			
92 " "	500	Ditto	Ditto			
076724 " "	500	Jotindra Nath Rose	June 30, 1908	Kiron Bala Dasi, Administratrix of Bejoy Kumar Dey.	Debt.-1809 169-16, dated 17-10-17	Ditto.
047159 " "	1,000	Prosad Das Boral and Brothers.	June 30, 1905	Sarala Sundari Debi, certificate-holder to the estate of Kripa Nath Chakravarti.	Debt.-371 1-16, dated 22-2-18	Aug. 24, 1918.
007251 3% 1896-97	500	Omesah Chunder Dutt	June 30, 1900	Girdhari Lal Roy	1126 D, dated 10-1-07	Aug. 17, 1907.
028824 " "	1,000	Kasey Deen Singh	June 30, 1904	Debee Charan Sing	168 D, dated 22-5-07	Ditto.
029711 " "	1,000	Nahar Singh	Dec. 31, 1897	Mohindar Singh, certificate-holder, estate Nahar Singh.	1010 D, dated 4-3-10	Ditto.
037167 " "	1,000	Bank of Bengal	Dec. 31, 1905	Syed Mohammad Fayaz Ali Khan.	344 D, dated 21-7-10	March 4, 1911.
037168 " "	1,000					
M008245 " "	10,000	Secretary to the Commr. of Salt, Abkari and Separate Revenue, Madras.	June 30, 1908	H. H. Sri Vizianagran Maharaj Kunarika Appala Koidaya Sri Maharam of Rewa, Vizianagran.	D 703 19-11, dated 13-11-11	Feb. 17, 1912.
042041 " "	500	The Comptroller General	Dec. 31, 1902	Lachman Das	942 D, dated 1-2-11	Ditto.
040469 " "	500	Framjee Bhicaji Daroga	June 30, 1906	Rustomji Jamsetji and Kavashaw Rustomji.	D 756 26-13, dated 3-10-12	Feb. 15, 1913.
022417 " "	60,000	Zeenat Sultan Begum	June 30, 1904	H. H. Nawab Sir Mohammad Hamid Ali Khan Bahadur, certificate-holder, estate H. H. Zeenat Sultan Begum.	8721D 1007, dated 30-6-13	Aug. 16, 1913.
031826 " "	500	Bank of Bengal	June 30, 1906	Ganeshi Lall	1403 D 98-13, dated 25-11-13	Feb. 21, 1914.

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of orders issued under para. 19 of G. I. F. D. Resn. No. 96, dated 7-1-88	Date of publication under Act XIII of 1888 of list in which the Security was first mentioned.
	R					
054587 3% 1896-97	100	The Comptroller General	June 30, 1908	N. Da Costa	35 D 81-14, dated 11-1-15	Sept. 4, 1915.
049646 " "	100	} Prosad Das Foral & Bros.	June 30, 1908	Purna Sasi Dasi	D 962 46-15, dated 18-8-15	March 4, 1916.
47 " "	100					
000089 " "	800	The Bank of Bengal	June 30, 1896	Himangsu Sekhar Mukherjee, Administrator, estate Sarat Chandra Mukerjee.	D 1315 88-15, dated 11-11-15	Ditto.
M001374 " "	500	N. Moonosawmy Moodr	} Dec. 31, 1907	V Govindaraja Mudaliar	77 D 140-14, dated 24-1-16	Aug. 26, 1916.
M001418 " "	500	The Mercantile Bank of India, Ltd.				
M002054 " "	500	The Bank of Madras				
M002768 " "	500	The Madras Railway Company.				
040773 " "	100	Hari Das Sreemany	Dec. 31, 1902	Bhubaneswari Debi	148 D 118-15, dated 12-2-16	Ditto.
046468 " "	500	The Bank of Bengal	June 30, 1910	Ram Sewari Kuer	D 197 171-15, dated 26-2-16	Ditto.
B002756 " "	1,000	Gordhandas Bhugwandas	Dec. 31, 1904	Mansukhlal Gordhandas, Administrator of Gordhandas Bhagwandas.	Debt.-1084 90-16, dated 15-9-16	Feb. 17, 1917.
005582 " "	1,000	The National Bank of India, Ltd.	June 30, 1908	D'arcy Lindsay	Debt.-1186 29-11, dated 19-7-17	Feb. 23, 1918
13698 " "	5,000	Nagindas Lulubhai	Ditto	Ditto	Do. do	Ditto.
0256 4% Cawnpore-Farruckabad Railway Debenture.	1,000	Choubay Sadhari Lal	July 1, 1880	Collector of Cawnpore.	760 D D, dated 18-8-94	Feb. 23, 1895.
0283 4% Cawnpore Achura Section of Rajputana and Malwa Railway Debenture Loan of 1888.	600	Madho Parshad	Jan. 1, 1898	Ram Bharose	Debt.-1098 45-16, dated 18-9-16	Feb. 17, 1917.
022403 3½% 1842-43	100	} The National Bank of India, Limited.	Aug. 1, 1912	Annie J. Skinner	Debt.-184 76-17, dated 28-1-18	Aug. 24, 1918
022404 " "	100					
022405 " "	100					
022406 " "	100					
17544 " "	1,000	Rasajee Ebrahimjee and Company.	Aug. 1, 1914			
32252 3½% 1842-43	1,000	} The Bank of Bengal	Feb. 1, 1907.	Hari Das Bhattacharjee	Debt.-196 1026, dated 30-1-15	Ditto.
32254 " "	1,000					
12359 " "	500	The Bank of Bengal	Feb. 1, 1913	Safajini Debi	D 1243 60-15, dated 26-10-15	March 4, 191
09159 " "	100	The Bank of Bombay	Aug. 1, 1904	Punamchand Naval-mal.	D 1308 146-13, dated 10-11-15	Ditto.
4967 3½% 1854-55	15,000	Lakshmi Bhagabathi	June 30, 1911	M. F. Gauntlett, I.C.S.	1188 D 78-11, dated 28-8-13	Feb. 21, 1914.
1047 " "	3,000	The National Bank of India, Ltd.	June 30, 1913	Rev. W. W. Wallace	D 1027 42-15, dated 28-8-15	March 4, 1916.
30248 " "	500	Ditto	June 30, 1912	Merwanji Cowasji Pavri.	D 746 23-15, dated 30-6-15	Sept. 4, 1915.

* Partially destroyed notes—Duplicates have been issued.
† Half Notes—Duplicates have been issued.

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	R					
*B020120 @ 23 3½% 1854-55	1,000 each	The Bank of Bombay	Dec. 31, 1910	Hirji Mulji and Bharsi Khetsi, surviving Administrators of Devraj Tokerey.	D 258 56-15, dated 16-3-16	Aug. 26, 1916.
*B043235 @ 38 „	1,000 each.					
*B043162 „ „	1,000					
*B043231 @ 38 „	1,000 each.					
†B072919 „ „	500	Hormusjee Framjee Nana-vati.	June 30, 1911	Byramji Hormasji Nanavatty and Alibai Jehangirjee Patel.	266 D 87-13, dated 20-3-16	Ditto.
†152808 „ „	5,000	The Bank of Bengal	June 30, 1915	The Delhi and London Bank, Ltd.	D 508 37-16, dated 20-5-16	Ditto.
†147826 „ „	1,000	B. T. Harding	Dec. 31, 1912	The National Bank of India, Ltd.	D 582 41-16, dated 6-6-16	Ditto.
† 145879 @ 82 3½% 1842-43.	1,000 each.	Sorabji Fardunji Ghandhy	Aug 1, 1915.	Sorabji Fardunji Ghandhy.	D 147 198-16, dated 25-1-17	Aug. 25, 1917
†154037 @ 99 „ „ 1854-55.	1,000 each.	Sorabji Fardunji Ghandhy	June 30, 1915.	Sorabji Fardunji Ghandhy.		
†154101 3½% 1854-55.	1,000					
†096056 3½% 1854-55	500	Hafizulla	June 30, 1917	Hafizulla	Debt.-219 226-17, dated 1-2-18	Aug. 24, 1918.
†072807 „ „	1,000	The Bank of Bengal	Ditto	Haridas Bhattacharjee	Debt.-196 1026, dated 30-1-18	ditto.
+245818 „ „ 1865	5,000.	The Bank of Bengal	Nov. 1, 1912	Municipal Board, Azamgarh.	1259 D 122-14, dated 14-12-14	Feb. 15, 1915.
51911 „ „	500	Bhuban Chandra Banerjee.	May 1, 1898	Bidhumukhi Dassi, Certificate-holder, estate, Bhola Nath Kar on behalf of Probodh Chandra Bhadrā, Modak, minor.	1264 D 859, dated 14-12-14	Ditto.
†015912 „ „	500					
†B050625 „ „	100	The Alliance Bank of Simla, Ltd.	Nov. 1, 1909	Jurbaai Burjorjee Cooper.	D 786 15-15, dated 8-7-15	March 4, 1916.
†B027970 „ „	100	Deepchand Nalehund	Nov. 1, 1911	Ardeshir D Marker and Hormusji Edulji Kapadia.	D 808 45-13, dated 12-7-15	Ditto.
†268876 „ „	25,000	The Delhi and London Bank, Ltd.	May 1, 1915	The Delhi and London Bank, Ltd.	D 508 37-16, dated 20-5-16	Aug. 26, 1916.
†155867 „ „	1,000	Zakeya Begum	Nov. 1, 1913	Zakeya Begum	D 510 12-16, dated 20-5-16	Ditto
236845 „ „	100	Ditto	May 1, 1915	S. J. Shapoorjee	Debt.-1451 131-16, dated 11-12-16	Feb. 17, 1917.
†129728 „ „	1,000	The Bank of Bengal	Nov. 1, 1907	Sudarsan Das Shastri	Debt.-405 149-16, dated 27-2-18.	Aug. 24, 1918
†129569 „ „	1,000					
†214663 „ „	1,000	Itru Mal	May 1, 1911	Bugli	Debt.-1517 155-15, dated 21-12-16	Feb. 17, 1917.
† 264006 @ 7 3½% 1865.	1,000 each.	Sorabji Fardunji Ghandhy	May 1, 1915	Sorabji Fardunji Ghandhy.	Debt.-14 198-167, dated 25-1-17	Aug. 25, 1917.
† 173416 3½% 1865	2,000	The Bank of Bengal	May 1, 1915	The Official Trustee, Bengal.	367-D 47-17, dated 12-3-17	Ditto
†185404 „ „	1,000	H. W. Evans	May 1, 1916	Mrs. Jane Evans	Debt.-1872 26-17, dated 5-11-17	Feb. 23, 1918
†B038123 „ „	1,000	Accountant-General, Bombay.	May 1, 1917	The Treasury Officer, Aden, on behalf of H. Adamally & Co.	Debt.-2200 216-17, dated 20-12-17.	Ditto.

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† Half notes. Duplicates have been issued.

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†B038129 3½% 1865	R 1,000	Accountant General Bombay.	May 1, 1917	H. Adamally & Co.	Debt. 2200 26-17 , dated 20-12-17	Feb. 23, 1918.
†016258 „ 1879	1,000	Kedar Nath Mukherjee	July 10, 1913	Kedar Nath Mukherjee.	1243 D 10-1 , dated 8-12-14	Feb. 15, 1915.
†027735 4½% 1872	500	The Judge of Rajshahye	July 16, 1877	Kally Prosonna Chuckerbutty.	D 50 76-11 , dated 14-8-12	Feb. 15, 1913.
†138276 3½% 1900-01	25,000	T. Sankaram Tampan	June 30, 1911	M. F. Gauntlett, I C S.	1138 D 78-11 , dated 8-8-13	Feb. 21, 1914
†205215 @ 39 „	1,000 each.	The Delhi and London Bank, Ltd.	June 30, 1915	The Delhi and London Bank, Ltd.	D 508 37-16 , dated 20-5-16	Aug. 26, 1916.
†185182 „ „	10,000	The Bank of Bengal				
†189671 „ „	15,000	The Mercantile Bank of India, Ltd.				
†113616 @ 22 „	10,000 each.	The Delhi and London Bank, Ltd.				
† 192602 @ 5 „	1,000 each.	Sorabji Fardunji Ghandhy.	June 30, 1915	Sorabji Fardunji Ghandhy.	D 147 198-16 , dated 25-1-17	Aug. 25, 1917.
† 201151 @ 55 „	1,000 each.					
† 200391 „ „	500	The Controller of Currency	June 30, 1916	The Collector of Monghyr.	Debt.-1781 173-16 , dated 11-10-17	Feb. 23, 1918.
†069058 3½% 1900-01	1,000	Prosad Das Boral and Brothers.	June 30, 1907	Haridas Battacharjee	Debt.-196 1026 , dated 30-1-18	Aug. 24, 1918
†041461 „ „	1,000	Ditto.	Dec. 31, 1907	Sundaresan Dass Shastri	Debt.-405 149-6 , dated 27-3-18	Ditto.
†041137 3% 1896-97	2,000	Bega Sahiba	June 30, 1910	Allahabad Bank, Ltd.	D 95 12-12 , dated 24-1-13	Aug. 16, 1913.
†041871 „ „	1,000	Sarat Chander Singh	June 30, 1909	Vaidya Nath Banerjee	D 1322 99-18 , dated 2-11-15	March 4, 1916.
• L1049 „ „	1,000	E. J. Barker	June 30, 1914	E. J. Barker	Debt.-58 177-16 , dated 10-1-17	Aug. 25, 1917.
• L1050 „ „	1,000					
• 051725 „ „	1,000	Martha Pauline Catherine Nicoll.	June 30, 1915	Martha Pauline Catherine Nicoll	441-Debt 58-16 , dated 29-3-17	Ditto.
• 051726 „ „	1,000					
• 060057 „ „	20,000	The Bank of Bengal	June 30, 1916	William Douglas	Debt.-832 36-17 , dated 30-5-17	Ditto.
• 062870 „ „	500	C. H. Pratt	June 30, 1916	R. K. Sorabji, Administrator to the estate of C. H. Pratt.	D.-1452 11-17 , dated 29-6-17	Aug. 24, 1918
• 008775 @ 854 4% 1916-17.	25,000 each.	The Hong Kong and Shanghai Banking Corporation.	Oct. 1, 1916	The Hong Kong and Shanghai Banking Corporation.	Debt.-438 215-16 , dated 29-3-17	Aug. 25, 1917.
003759 „ „	25,000	The Allahabad Bank, Ltd.	Oct. 1, 1916	The Union of London & Smiths Bank, Ltd	Debt.-1502 147-17 , dated 11-9-17	Feb. 23, 1918.
• 003756 „ „	20,000	Ditto	Oct 1, 1916	Ditto	Ditto.	Ditto.

* Partially destroyed note—Duplicate has been issued.

† Half notes—Duplicates have been issued.

LEAVE AND APPOINTMENTS.*Simla; the 25th February 1919.*

No. 287-F. E.—The following arrangements affecting Superintendents in the Finance Department Secretariat are notified :—

With effect from the 14th February 1919.

Mr. V. K. Menon, Superintendent, Class II, has been granted privilege leave for 6 weeks.

Mr. Shah Mohammed, Superintendent, Class III, has been appointed to officiate in Class II.

Mr. J. C. Ghosh, Secretariat Assistant, Class II, has been appointed to officiate in Class III of Superintendents.

Delhi, the 26th February 1919.

No. 291-F. E.—Mr. U. C. Banerji, a Senior Accountant in the office of the Comptroller, India Treasuries, has been appointed to officiate as Assistant Accounts Officer, Class II, in that office with effect from the 11th February 1919 and until further orders.

No. 292-F. E.—Mr. J. Kaul, a probationer of the Indian Finance Department, has been promoted to Class II of the General List, with effect from the 22nd November 1918, and has been posted as Assistant Comptroller, Central Provinces, with effect from the same date.

No. 293-F. E.—Mr. G. T. S. Milne, a probationer of the Indian Finance Department, has been promoted to Class II of the General List, with effect from the 22nd November 1918, and has been posted as Assistant Comptroller, Central Provinces, with effect from the same date.

No. 294-F. E.—Mr. R. C. Vasisth, a probationer of the Indian Finance Department, has been promoted to Class II of the General List, with effect from the 22nd November 1918, and has been posted as Assistant Accountant General, United Provinces, with effect from the same date.

The 27th February 1919.

No. 506-Accts.-Camp.—The tenure of the appointment of Lieutenant-Colonel C. N. Baker, I.A., Military Deputy Auditor General, is extended to the 29th February 1920.

No. 295-F. E.—Mr. J. Davidson has been posted as officiating Deputy Comptroller General with effect from the 8th February 1919.

H. F. HOWARD,

*Secretary to the Government of India.***DEPARTMENT OF COMMERCE AND INDUSTRY.****NOTIFICATIONS.****INTERNAL TRADE.***Delhi, the 1st March 1919.*

No. 2003-D.—Mr. J. D. F. Engel has been appointed Assistant Controller of Cotton Cloth with effect from the 17th February 1919.

PORTS AND LIGHTING.*The 1st March 1919.*

No. 1889-D.—In exercise of the powers conferred by section 6 of the Burma Coast Lights Act, 1879 (IX of 1879), the Governor General in Council is pleased to raise, with effect from the 1st May 1919, the rate at which coast light dues are leviable under section 4 of the Act from one anna three pies to one anna six pies per ton of burden.

PURCHASE SCHEME.

The 1st March 1919.

No. 1844-D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that in the preamble to the notification in this Department No. 553-D, dated the 18th of January 1919, as subsequently amended, the words "(a) of tea to the United Kingdom" shall be deleted.

No. 1997-D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the entry "(A) Lentils" shall be added to the schedule appended to the notification in this Department No. 553-D, dated the 18th January 1919, as subsequently amended.

SUSPECT FIRMS.

The 1st March 1919.

No. 1933-D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following alterations shall be made in the schedule appended to the notification in this Department No. 502-D, dated the 18th January 1919, as subsequently amended, *viz.* :—

Removal.

Chung Hang Company Dispensary, Canton,

Alteration.

Nordisk Fjorfabrik, Limited, Canton,

should read

Nordisk Fjerfabrik, Limited, Canton.

No. 1987-D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following additions and alterations shall be made in the Schedule appended to the notification in this Department No. 619-D, dated the 25th January 1919, as subsequently amended, *viz.* :—

ADDITIONS.

BRAZIL.

Rizkallab, Jorge, Rua Florencio de Abreu 11, Sao Paulo.

ECUADOR.

Equador Land Company, Ltd., Esmeraldas.

NETHERLANDS.

Boest Gips, D., Groot Hertoginnelaan 37, The Hague; and Rijnhaven 20, Rotterdam.

Braat, M. C., Jr., Binnenhaven, 2, Vlissingen.

Delhalle, Felix (Manager of Nederlandsche Stoomlederfabriek N/V). Reijen, Breda.

Ganz & Company, Liedschestraat 7, Amsterdam.

Ganz, Hugo, Koninginneweg 142, Amsterdam.

"Oisterwijk" Stoomlederfabriek N/V., Oisterwijk.

Raab, H., & Company, Chemische Werke, Herkenbosch, near Roermond.

Stoomlederfabriek Oisterwijk N.V. (see under "Oisterwijk").

Wiemeijer, Carl, Heerengracht 209, Amsterdam.

Wiemeijer, Oscar (Owner of Carl Wiemeijer, Joh. Verhulststraat 216, Amsterdam.

NETHERLAND EAST INDIES.

Beckmann, A., Gang Baroe 13, Weltevreden.

Boekit Sariboe Estate, Sumatra.

Christern, L. E., Balik Papan Borneo.

Eyck, Johann Maria Julius van, Magelang, Java.

Gijsbertsen, Charles, Medan.

Lie Tek Hong, Sibolga, Sumatra.

Schreutelkamp, J., Bandoeng.

Sie Boen Tjong, Menado.

Soei Tjeng Hoen, Gorontalo.

Tapperwijn, B. C., Samarang.

Tjiok Tjong King, Sourabaya.

NORWAY.

Jordaberg's Skandinavien Linien, Raadhusgt. 2, Christiania.

SPAIN.

Deutsche Zeitung für Spanien, Barcelona.
Domenech Cervera, Federico, Calle del
Mar 29, Valencia.

Freudenthal (or Freundenthal), Luis,
Barcelona.

Freudenthal, Luis (see Freundenthal,
Luis).

Freya, S/A. (Directors: Karl Vermuth,
Walter Unger and Johannes Grande),
Calle, Alfonso XII 14, Malaga.

"Gaceta de Tenerife, La," Santa Cruz
de Tenerife.

Garcia Gutierrez, José, Santa Cruz de
Tenerife.

Gasahol, S/A., Ayala 70, and Fortuny 31,
Madrid.

Gomez, Juan, Ayala 70, and Fortuny 31,
Madrid.

Grande, Johannes (or Juan) (see Freya,
S/A.).

Halfter, Ernesto, Los Madrazo 16, Mad-
rid.

Marx, Adolfo, Calle Valencia 293, Bar-
celona.

"Noticiero Montanes, El," Santander.

Numax, S/A., Barcelona.

"Provincias, Las," Calle del Mar 29,
Valencia.

Roeb & Company, Calle Prado 3, and
Calle Moreto 8 Madrid.

Roeb Nohr, José, Calle Prado 3, and
Calle Moreto 8, Madrid.

Unger, Walter (see Freya S/A.).

Vermuth, Karl (see Freya S/A.).

SWEDEN.

Beijer, G. & L., A/B., Skeppsbron 18, Stockholm.

Benzol Import A/B., Vasträ Trädgårdsgatan 4, Stockholm.

REMOVALS.

ARGENTINA, PARAGUAY AND URUGUAY.

Wassermann, J., & Company, Calle Azopardo 579, Buenos Aires, Argentina.

BRAZIL.

Pinto, de Souza & Company, Bahia.

Wachneldt, Bertholdo, Avenida Rio Branco 12 and 50, and Caixa de Correio 1262, Rio
de Janeiro.

MEXICO.

Lippstein, Martin, Mazatlan and Nogales.

Segundo, Alonso, & Company, Mexico City and Vera Cruz.

NETHERLAND EAST INDIES.

Bandjengsche Tegelfabriek N/V., Ban-
doeng, Java.

Mengels, J., Samarang.

Metsch, H. von, Padang.

Vries, J. R., de & Company, Maatschappij
tot voortzetting der zaken v/h., Ban-
doeng, Java.

NORWAY.

Grønseth, Johs., & Company A/S., Sköien, Christiania.

PANAMA.

Luria & Company, Panama City.

PERU.

Delgado, O. A., Paita.

SPAIN.

Barrera, Juan de Dios, Las Palmas, Grand Canary.

SWEDEN.

Hamren, J. S. (of P. L. Engstam A/B.), Drottningg., 81, Stockholm.

Tidan A/B., Tidau, Mariestad.

VARIATIONS.

Corrections in the names and additions to addresses of the persons or firms whose names have been included in the schedule appended to the notification in this Department No. 619-D., dated the 25th January 1919, are made as under :—

BRAZIL.

Gomes e Irmao (Pohlman & Company), Pernambuco and Maccio, should read	(No connection with Gomes & Irmao, Mercado Municipal 142/149, Rio de Janeiro.)
Gomes & Irmao (Pohlman & Company), Pernambuco and Maccio.	

MEXICO.

Hauschildt, Rickardt, Mazatlan, should read	Schultze, Carlos, Mexico City, should read
Hanschildt, Rickart, Mazatlan. Hotel Grande Sociedad, Toluca, should read	Schulze, Carlos, Mexico City.
Hotel Gran Sociedad, Toluca.	

NETHERLAND EAST INDIES.

Elipas, Sumatra, should read	Jason, Sumatra, should read
Elipas Hoeta Barat, Sumatra.	Jason Hosta Galong, Sumatra.

SPAIN.

Casa, Antonio de la, Calle Cruz 5-7, and Carrera San Jeronimo, Madrid, should read	Iberica Comercial, S/A., Barcelona, should read
Casa, Antonio de la, Calle Cruz 5-7, and Carrera San Geronimo, Madrid. (No connection with Antonio de la Casa Orta, Bentarique, Almeria.)	Iberica Comercial, S/A., Paseo de Gracia 86, and Calle Mendizabal 26, Barcelona. (No connection with La Iberica Com- ercial, S/A., Diputacion 367, Barcelona.)

TELEGRAPHS.

The 1st March 1919.

No. 1931-D.—In exercise of the powers conferred by section 7 of the Indian Telegraph Act, 1885 (XIII of 1885), the Governor General in Council is pleased to direct that the following amendments shall be made in the rules published with the notification of the Government of India in the Department of Commerce and Industry No. 6975-137, dated the 16th September 1909, as subsequently amended, namely :—

1. For rule 18 the following rule shall be substituted, namely :—

"18. *Language, etc.*—The text of private telegrams may be in plain language, in code language, or in cipher, or partly in one and partly in the other :—

- (a) *Plain Language* is that which offers an intelligible sense in English, or in any foreign language, or in any of the vernacular languages subject to the conditions of rule 17.
- (b) By "*Telegrams in Plain Language*" is understood those of which the text is written entirely in plain language. Nevertheless, the presence of code addresses exchange quotations, commercial marks, letters representing the signals of the International Code of Signals employed in maritime telegrams, of abbreviated expressions currently used in ordinary or commercial correspondence such as *resp.*, *fob.*, *cfi.*, *cif.*, *caf.*, *sup.*, *s/o.*, *b/l.*, *mo.*, *vpp.*, *am.*, *pm.*, % or any other analogous expressions, the meaning of which is understood at the office of origin, does not alter the character of a telegram in plain language.
- (c) If in telegrams in which the text is written entirely in plain language, any single word or authorised compound contains more than 15 characters according to the Morse alphabet, the excess is counted separately as one word.
- (d) *Code Language* is that which is composed of words which do not form intelligible phrases in one or more of the languages authorised for telegraphic correspondence in plain language. The words, whether genuine or artificial, must be

formed of syllables capable of pronunciation according to the current usage of one of the following languages :—

English, French, German, Italian, Dutch, Spanish, Portuguese or Latin. Artificial words must not contain the accented letters ä, á, a, é, ñ, ö, ü. Genuine vernacular words are also admissible.

(e) Words in code language must not contain more than 10 characters according to the Morse alphabet (Rule 17), the combinations ae, aa, ao, oe, ue, being counted as two letters each. The combination "oh" is also counted as two letters in artificial words.

(f) Combinations, which do not fulfil the conditions of clauses (d) and (e), are considered as belonging to letter cipher language [clause (g)] and charged accordingly. Compounds composed of two or more words in plain language, combined contrary to the usage of the language are not admitted. (See also rule 51 *et seq.*)

(g) Cipher language is that which is composed—

(1) either of Arabic figures or groups or series of Arabic figures having a secret meaning, or of letters (excluding the accented letters ä, á, a, é, ñ, ö, ü), groups or series of letters having a secret meaning.

(2) Of words, names, expressions or combinations of letters not fulfilling the conditions of plain language [clauses (a), (b) and (c)] or of code language [clauses (d) and (e)].

(h) The employment in one group of figures and letters having a secret meaning is not admitted. It is desirable to avoid the use of letter cipher, as far as possible, as it is less easy to transmit than pronounceable groups of letters, and is, therefore, more liable to error. In cases where it is necessary to employ letter cipher it should be arranged in groups of five letters in order to facilitate transmission.

(i) The groups referred to in clause (b) are not considered as letter cipher, *i.e.*, as letters having a secret meaning.

(j) Words in plain language inserted in the text of a mixed telegram, *i.e.*, a telegram composed of words in plain language and words in code language, must not contain more than ten characters according to the Morse alphabet, and any excess is counted separately as one word in each case.

(k) If the mixed telegram contains, in addition, cipher language, the passages in cipher are counted according to the stipulations of rule 55.

(l) If the mixed telegram is composed only of passages in plain language and of passages in cipher language, the passages in plain language are counted according to the stipulations of clause (c) and the passages in cipher language according to those of rule 55.

(m) The address or sender's name in telegrams of which the text is written wholly or partly in code language is charged according to the stipulations of rule 53 and clause (c).

) Registered abbreviated addresses are treated as plain language [clause (c)] when occurring in the *address* or as the sender's name in both plain and code language telegrams and also in the *text* as plain language telegrams. When in the *text* of a code language telegram, they are treated according to clause (j).

2. For rule 37 the following rule shall be substituted, namely :—

"*7. Language.*—The text of State telegrams may in all cases be composed of secret language (*i.e.*, code and cipher) but a combination in the same telegram of figures and letters, having a secret meaning, is not admitted."

TRADING BY FOREIGNERS.

The 1st March 1919.

LICENCE.

No. 1918-D.—Whereas by paragraph 5 of the Trading with the Enemy Proclamation No. 2, dated the 9th day of September 1914, as amended and extended by the Proclamation, dated the 5th day of November 1914, and by the Proclamation, dated the 16th day of October 1915, trade and financial or commercial transactions between British subjects and persons or

bodies of persons resident in the territories of the German Empire or in the dual Monarchy of Austria-Hungary or in the respective colonies and dependencies thereof, or in the territories of the Sultan of Turkey (other than Egypt or any territory in the occupation of the British Government or its Allies), or in the territories of the King of the Bulgarians in this licence or in the said Proclamation referred to as "enemy country" are prohibited; and,

Whereas by paragraph 8 of the said Proclamation it is provided that nothing in the Proclamation shall be taken to prohibit anything which may be expressly permitted by licence whether such licence be granted to individuals or be announced as applying to persons; and

Whereas by paragraph 3 of Proclamation, dated the 8th October 1914, power to grant such licences on behalf of the Crown may be exercised in India by the Governor General;

Now, therefore, I, Frederic John Napier Thesiger, Baron Chelmsford, hereby authorise all persons residing, being, or carrying on business in British India to trade or carry on business with persons resident in or carrying on business in Palestine and Syria as far north as a line from Alexandretta to Aleppo inclusive and as far east as the Hejaz Railway inclusive, provided that nothing in this licence shall be taken as permitting the payment or delivery to persons resident or carrying on business within the said territory of the following monies and classes of property :—

- (a) any sum payable to or paid for an enemy by way of dividend, interest or share of profits;
- (b) any sum which has been paid into any account with a Bank or to any other person in trust for an enemy;
- (c) interest on securities issued by or on behalf of Government or the Government of any of His Majesty's Dominions or any foreign Government or by or on behalf of any corporation or any municipal or other authority whether within or without British India;
- (d) securities which have become repayable on maturity or by being drawn for payment or otherwise;
- (e) property real or personal (including any rights, whether legal or equitable, in or arising out of property real or personal) held or managed for or on behalf of an enemy;
- (f) shares, stock, debentures and debenture stock and other obligations of a company which are held by or for the benefit of an enemy;
- (g) any share of profits and interest due to enemies who were partners in a company;
- (h) Bank balances and deposits standing to the credit of enemies and debts to enemies of £50 or upwards.

CHELMSFORD,

Viceroy and Governor-General of India.

A. H. LEY,

Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 28th February 1919.

PART A.

PROMOTIONS.

No. 416.—The following officers are granted, subject to His Majesty's approval, the temporary rank of Major while holding appointments as Deputy Assistant Director of Medical Services (Distribution) Baluchistan:—

Captain S. G. Walker, Royal Army Medical Corps. Dated 8th March 1918.

Captain J. L. Ritchie, Royal Army Medical Corps. Dated 9th March 1918.

No. 417.—The following officers are granted, subject to His Majesty's approval, the temporary rank of Major while holding appointments as Deputy Assistant Director, Medical Services :—

Captain J. L. Ritchie, Royal Army Medical Corps. Dated 22nd September 1918.

Captain A. N. Drury, Royal Army Medical Corps (T. C.). Dated 21st December 1918.

Captain H. C. Simpson, Royal Army Medical Corps (T. F.). Dated 29th January 1919.

No. 418.—Lieutenant (temporary Captain) J. Parselle, Royal Engineers, is granted, subject to His Majesty's approval, the temporary rank of Major while holding an appointment as Deputy Assistant Director General of Military Works. Dated 25th October 1918.

No. 419.—Captain J. R. Cunningham, Royal Army Veterinary Corps, is granted, subject to His Majesty's approval, the temporary rank of Major while holding an appointment as Deputy Assistant Director of Veterinary Services. Dated 24th January 1919.

No. 420.—Lieutenant (temporary Captain) J. R. Sturdy, M.C., The Suffolk Regiment, attached 5th Gurkha Rifles (Frontier Force), is permitted to retain, subject to His Majesty's approval, the temporary rank of Captain while holding an appointment as Staff Captain. Dated 25th November 1918.

No. 421.—The following officers are granted, subject to His Majesty's approval, the temporary rank of Captain while holding appointments as Railway Transport Officer, with effect from the 1st January 1919 :—

Temporary Second Lieutenant H. Johnson, The Northumberland Fusiliers.

Second Lieutenant C. T. Lloyd, The Duke of Edinburgh's (Wiltshire Regiment).

Lieutenant A. Top ey, The Bedfordshire Regiment.

Second Lieutenant R. F. J. Surry, The Duke of Edinburgh's (Wiltshire Regiment).

Second Lieutenant J. Baker, The Devonshire Regiment.

No. 422.—Lieutenant D. L. G. Carleton-Smith, 1st (King's) Dragoon Guards, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding an appointment as Station Staff Officer, 1st class. Dated 12th February 1919.

No. 423.—Lieutenant E. H. Knight, Royal Engineers (Territorial Force), is granted, subject to His Majesty's approval, the acting rank of Captain, while employed as a Garrison Engineer (Military Works Services). Dated 21st December 1918.

INDIAN ARMY.

No. 424.—The following promotions are made, subject to His Majesty's approval :—

Captains to be Majors.

Thomas Brutton Minniken, 76th Punjabis. Dated 18th November 1918.

George Frederick Joseph Paterson, M.C., 34th Sikh Pioneers. Dated 9th January 1919.

Lieutenants to be Captains.

Geoffrey Pigot, 19th Punjabis. Dated 11th November 1918.

Gilbert Leslie Mold, 40th Pathans. Dated 1st March 1919.

Second Lieutenants to be Lieutenants.

John Ridgway Reynolds, Indian Army.

Dated 27th October 1918.

James Osbert Roach, attached 56th Punjabi Rifles
(Frontier Force).

Thomas Menzies Ker, } attached 34th Sikh Pio-
Oswald Francis Cartoys, } neers.

Dated 31st January 1919.

John Henry Whelton, attached 1st Brahmans.

Dated 26th February 1919.

David Ceredig John, attached 62nd Punjabis.
 Maurice Chesterton Bennett, attached 66th Punjabis.
 Cyril Robert French, attached 94th Russell's Infantry.
 James Joseph Patrick McCluskey, attached 76th Punjabis.
 • Thomas Nicholas White, attached 35th Sikhs.
 Arthur Joseph Marigold, attached 14th King George's Own Ferozepore Sikhs
 David Donald Martin, attached 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles).
 Charlie Edmund Prabble, attached 17th Infantry (The Loyal Regiment).
 George Herbert Burton, attached 107th Pioncers.
 Horace Edwin Whittle, attached 112th Infantry.
 Thomas Edmond McGowan, attached 36th Sikhs.
 Percy Wright, attached 117th Mahrattas.
 Norman Elliot John Gourlie, attached 34th Sikh Pioncers.
 Reginald Gillingham Toms, attached 39th Garhwal Rifles.
 Horace Augustine Weeks, attached 48th Pioneers.
 Henry Alexander Pattullo, attached 6th Jat Light Infantry.
 Alexander Gemmell, attached 125th Napier's Rifles.
 Noel Harry Glendower Ottley Puddephatt, attached 36th Sikhs.
 Howard Llewellyn Browne, attached 13th Duke of Connaught's Own Lancers (Watson's Horse).
 John Hamilton Whitehead, attached 33rd Punjabis.
 Maynard Nicolay, M.C., attached 30th Punjabis.
 George Macpherson, attached 127th Queen Mary's Own Baluch Light Infantry.
 Nicol Brown Hamilton, attached 94th Russell's Infantry.

Dated 28th February 1919.

Temporary Second Lieutenants to be temporary Lieutenants.

Williams Valentine Ball.

Dated 5th November 1918.

Hartley William Jennings.

} Dated 5th January 1919.

Frederick John Herbert King.

No. 425.—Major L. B. Cloete, 37th Dogras, is granted, subject to His Majesty's approval, the temporary rank of Lieutenant-Colonel, while holding an appointment as Assistant Adjutant General. Dated 11th February 1919.

No. 426.—The following officers are granted, subject to His Majesty's approval, the temporary rank of Captain while holding appointments as Railway Transport Officer, with effect from the dates specified :—

Second Lieutenant T. R. Trigg, Indian Army (Temporary Commission). Dated 26th November 1918.

Lieutenant C. R. B. Hartley, attached 41st Dogras. Dated 1st January 1919.

Lieutenant J. F. Eccles-Holmes, attached 33rd Punjabis. Dated 29th January 1919.

No. 427.—Second Lieutenant J. S. Collings, 15th King George's Own Lancers, is granted, subject to His Majesty's approval, the temporary rank of Captain, while holding an appointment as Company Commander at a School of Instruction for Non-Commissioned Officers. Dated 5th February 1919.

No. 428.—The promotion of Captain (now Major) Kenneth Robertson, 2nd Lancers (Gardner's Horse), to the rank of Major, notified in Army Department Notification No. 1155,

dated the 20th July 1917, is antedated to the 8th January 1918 (but without pay and allowances prior to the 1st September 1916), his previous forfeited service having been restored for good service in the field.

INDIAN MEDICAL SERVICE.

No. 429.—The following promotions are made, subject to His Majesty's approval :—

Majors to be Lieutenant-Colonels.

George Patrick Thomson Groube.
Edward David Wilson Greig, C.I.E., M.D.
William Ernest McKeechie, M.B.
William Frederick Harvey, M.B.
William Charles Hughan Forster, M.B.
John Johnson Urwin, M.B., F.R.C.S.
David McCay, M.D.
Arthur Brownfield Fry, D.S.O., M.D.
Edward Cecil Gordon Maddock, M.D., F.R.C.S.E.
William Henry Dickinson, M.B.
Arthur William Tuke, F.R.C.S.I.
George Herbert Stewart, M.B.

Dated 28th January 1919.

No. 430.—With reference to Army Department Notification No. 787, dated the 23rd September 1910, Captain William Edward Rees Williams, M.B., I.M.S., will take seniority in his present rank from the 2nd February 1910, next below Captain Sites Chunder Chuckerbutty, I.M.S., and next above Captain (temporary Major) Alexander Frederick Babonau, M.B., I.M.S., his previous forfeited service having been restored for good service in the field.

INDIAN ARMY RESERVES.

No. 431.—The following promotions are made, subject to His Majesty's approval :—

CAVALRY BRANCH.

Lieutenants to be Captains.

Frederick Charles Moutray.	Dated 5th August 1918.
Reuben James Bird.	Dated 23rd October 1918.
Richard Joseph Innes.	Dated 4th December 1918.
Henry Sandys Mccredy McEntire.	Dated 9th December 1918.
John Robertson Abercrombie.	Dated 18th February 1919.

Second Lieutenant to be Lieutenant.

Leonard Gordon Chamberlaine Toogood.	Dated 8th July 1918.
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INFANTRY BRANCH.

Lieutenants to be Captains.

Reginald Ernest Haslam.	Dated 24th October 1918.
Knightley Holler Cox.	Dated 27th November 1918.
Ettore Gordon Savage.	Dated 28th November 1918.
George Lewis Field.	Dated 4th December 1918.
Thomas Griffin.	Dated 11th December 1918.
John Edward Pedley.	Dated 22nd December 1918.
John Hugh Copeland.	Dated 24th December 1918.
Henry Cecil Flemming Clayton-Cowell.	} Dated 14th January 1919.
Colin Maesmore Morris.	
Douglas Alexander Brett, M. C.	Dated 25th January 1919.
James Reginald Stevens.	Dated 8th February 1919.
John Woodburn Semphill Gordon.	Dated 18th February 1919.

Terence Carroll Wilson.
Robert Logan Craig-Adams.
Henry John Lawrence Phillips.
Clement Elliot.

} Dated 26th February 1919.

Second Lieutenants to be Lieutenants.

James Beattie Michie.
Clarence Bailey Elton.
William Anderson Kydd.
Henry Monro Bladworth.
Jacob Fisher Davies
William Elson.
Thomas Edward Hughes.
Walter Harley.
Ivor Austin Gronow.
Harold Desmond Corser.
Francis Joseph O'Callaghan.
John Heron.
Francis Barker Vaughan.
Robert Peacock Ross.
Henry Harold Sanders.
George Watson Langford.

Dated 25th January 1917.

Dated 1st May 1918.

Dated 30th May 1918.

Dated 27th June 1918.

Dated 9th August 1918.

Dated 29th August 1918.

} Dated 26th September 1918.

} Dated 31st October 1918.

} Dated 28th November 1918.

Dated 19th December 1918.

} Dated 15th January 1919.

No. 432.—The undermentioned officers are granted, subject to His Majesty's approval, the temporary rank of Captain while holding appointments as Railway Transport Officer, with effect from the dates specified :—

Lieutenant G. E. Murray, Indian Army Reserve of Officers. Dated 5th December 1918.

Lieutenant A. W. Harding, Indian Army Reserve of Officers. Dated 30th December 1918.

Lieutenant H. C. Howie, Indian Army Reserve of Officers.

Second Lieutenant C. M. Langshaw, Indian Army Reserve of Officers.

Second Lieutenant R. J. Gibson, Indian Army Reserve of Officers. } Dated 1st January 1919.

Lieutenant W. Mitchell, Indian Army Reserve of Officers.

Second Lieutenant C. W. Fowler, Indian Army Reserve of Officers.

No. 433.—Lieutenant S. H. Kearsey, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding an appointment as Assistant Provost Marshal. Dated 27th December 1918.

No. 434.—Second Lieutenant (acting Captain) A. Woods, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the acting rank of Major, while employed as an Officiating Assistant Commanding Royal Engineer (Military Works Services). Dated 1st February 1919.

REGULAR FORCES.

No. 435.—The following acting promotions and relinquishments of acting rank are notified, subject to His Majesty's approval :—

Royal Horse and Royal Field Artillery.

Lieutenant W. W. Fahey to be acting Captain while commanding an Ammunition Column, Royal Field Artillery. Dated 24th October 1918.

Lieutenant J. Hill to be acting Captain while commanding an Ammunition Column, Dated 24th October 1918.

Royal Garrison Artillery

Captain J. P. Pirie to be acting Major while commanding a battery of Indian Mountain Artillery, from 15th January 1919 to 21st January 1919, inclusive; *vice* Major R. E. Wilson, D.S.O., vacated with effect from the 31st December 1918.

Lieutenant E. C. Miller to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant. Dated 9th February 1919, *vice* Lieutenant N. MacIver, vacated with effect from the 25th January 1919.

Royal Engineers.

Captain (acting Major) F. Newhouse, Royal Engineer (T. C.), relinquishes his acting rank of Major on ceasing to be employed as an officiating Assistant Commanding Royal Engineer (Military Works Services). Dated 9th January 1919.

INFANTRY.

Alexandra, Princess of Wales's Own (Yorkshire Regiment).

Lieutenant (acting Captain) G. R. Chandos-Pole, attached, relinquishes his acting rank on ceasing to command a company. Dated 3rd February 1919.

Lieutenant (acting Captain) F. Crowsley relinquishes his acting rank on ceasing to hold the appointment of Adjutant. Dated 3rd February 1919.

Lieutenant F. Crowsley to be acting Captain while commanding a company. Dated 18th February 1919, *vice* Lieutenant G. R. Chandos-Pole, vacated with effect from the 3rd February 1919.

Lieutenant F. Hartley to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant. Dated 18th February 1919, *vice* Lieutenant F. Crowsley, vacated with effect from the 3rd February 1919.

TERRITORIAL FORCE.

Prince Albert's (Somerset Light Infantry).

Lieutenant (acting Captain) J. Bell relinquishes his acting rank of Captain on ceasing to perform the duties of Adjutant. Dated 27th January 1919.

Lieutenant A. E. J. Gawler to be acting Captain (with pay and allowances as for a Lieutenant), while performing the duties of Adjutant. Dated 28th January 1919, *vice* Lieutenant (acting Captain) J. Bell, vacated with effect from the 27th January 1919.

The South Wales Borderers.

Lieutenant J. B. Edwards to be acting Captain while commanding a company. Dated 12th December 1918, *vice* Lieutenant (acting Captain) D. J. Williams, extra-regimentally employed with effect from the 27th November 1918.

Lieutenant (acting Captain) D. J. Williams relinquishes his acting rank on ceasing to command a company. Dated 27th November 1918.

The London Regiment.

Second Lieutenant C. A. Francis to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant. Dated 16th December 1918, *vice* Captain J. Ambrose, vacated with effect from the 1st December 1918.

GARRISON BATTALIONS.

The Lincolnshire Regiment.

Lieutenant A. G. Marrian to be acting Captain (with pay and allowances as for a Lieutenant), while performing the duties of Adjutant. Dated 25th January 1919, *vice* Captain J. W. Stephens, vacated with effect from the 24th January 1919.

The Bedfordshire Regiment.

Army Department Notification No. 966, dated the 10th May 1918, so far as it relates to the acting promotion of Lieutenant H. W. Callaway, is cancelled and the following substituted:—

Lieutenant H. P. Bosanquet to be acting Captain while commanding a company. Dated 8th April 1918, *vice* Captain H. D. H. U. M. Knight-Eaton, transferred with effect from the 23rd March 1918.

Reserve Battalions (India).

Lieutenant (acting Captain) D. R. Bird, Prince Albert's (Somerset Light Infantry), attached, relinquishes his acting rank on ceasing to command a company. Dated 1st February 1919.

59th Scinde Rifles (Frontier Force).

Captain (acting Major) H. L. Cooper, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a dépôt. Dated 10th January 1919.

Captain R. D. Inskip, D.S.O., M.C., to be acting Major while commanding a dépôt. Dated 25th January 1919, *vice* Captain H. L. Cooper, vacated with effect from the 10th January 1919.

66th Punjabis.

Lieutenant (acting Captain) J. Mackay, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to hold the appointment of Adjutant. Dated 4th January 1919.

Lieutenant J. D. Saintor, M.C., attached, to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant. Dated 4th January 1919, *vice* Lieutenant J. Mackay, vacated with effect from the 4th January 1919.

73rd Malabar Infantry.

Lieutenant W. Foskett to be acting Captain while commanding a company. Dated 6th January 1919, *vice* Lieutenant (acting Captain) L. F. Theak, vacated with effect from the 22nd December 1918.

Lieutenant (acting Captain) L. F. Theak relinquishes his acting rank on ceasing to command a company. Dated 22nd December 1918.

76th Punjabis.

Lieutenant A. G. Birt, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company, from 10th March 1917 to 17th December 1917, inclusive.

Lieutenant C. M. Keddie, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company, from 10th March 1917 to 12th May 1917, inclusive.

Lieutenant W. A. Whitehead, attached, to be acting Captain while commanding a company, from 14th April 1917 to 10th May 1917, inclusive; *vice* Major W. C. E. T. Fox-Male, M.C., vacated with effect from the 29th March 1917.

Lieutenant A. G. Lester-Garland, attached, to be acting Captain while commanding a company, from 29th January 1917 to 27th November 1917, inclusive; *vice* Captain R. D. E. Darell, vacated with effect from the 13th June 1917.

Second Lieutenant (now Lieutenant) D. R. O. Hill, attached, to be acting Captain while commanding a company, from 28th May 1917 to 22nd June 1917, inclusive; *vice* Lieutenant C. M. Keddie, vacated with effect from the 13th May 1917.

Lieutenant B. Bayliss, attached, to be acting Captain while commanding a company, from 8th July 1917 to 5th August 1917, inclusive; *vice* Second Lieutenant (now Lieutenant) D. R. O. Hill, vacated with effect from the 23rd June 1917.

Lieutenant B. Bayliss, attached, to be acting Captain while commanding a company, from 8th September 1917 to 4th December 1917, inclusive; *vice* Captain T. A. Digby, vacated with effect from the 24th August 1917.

Lieutenant B. Bayliss, attached, to be acting Captain while commanding a company, from 2nd January 1918 to 10th March 1918, inclusive; *vice* Lieutenant A. G. Birt, vacated with effect from the 18th December 1917.

Lieutenant L. A. Kenworthy, attached, to be acting Captain while commanding a company, from 23rd August 1917 to 7th October 1917, inclusive; *vice* Major H. D. Cloete, M.C., vacated with effect from the 8th August 1917.

Lieutenant T. S. Emery, M.C., attached, to be acting Captain while commanding a company. Dated 13th December 1917, *vice* Lieutenant A. G. Lester-Garland, vacated with effect from the 28th November 1917.

Lieutenant W. T. Forshaw, V.C., attached, to be acting Captain while commanding a company. Dated 20th December 1917, *vice* Lieutenant B. Bayliss, vacated with effect from the 5th December 1917.

93rd Burma Infantry.

Captain (acting Major) A. S. Mackay, M.C., 7th Gurkha Rifles, attached, relinquishes his acting rank on ceasing to command a dépôt. Dated 5th January 1919.

94th Russell's Infantry.

Lieutenant H. H. Wenmoth to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant. Dated 30th December 1918, *vice* Lieutenant (acting Captain) C. R. Richdale, vacated.

Lieutenant (acting Captain) C. R. Richdale relinquishes his acting rank on ceasing to hold the appointment of Adjutant. Dated 30th December 1918.

104th Wellesley's Rifles.

Lieutenant G. Williams, Indian Army Reserve of Officers, attached, to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant. Dated 29th January 1919, *vice* Lieutenant (acting Captain) J. L. Waring, vacated.

Lieutenant (acting Captain) J. L. Waring relinquishes his acting rank on ceasing to perform the duties of Adjutant. Dated 29th January 1919. •

125th Napier's Rifles

Lieutenant D. I. Gardiner to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant. Dated 2nd February 1919, *vice* Lieutenant (acting Captain) B. S. Challen, vacated.

Lieutenant (acting Captain) B. S. Challen relinquishes his acting rank on ceasing to hold the appointment of Adjutant. Dated 1st February 1919.

129th Duke of Connaught's Own Baluchis.

Lieutenant J. F. Bowerman, attached, to be acting Captain while commanding a company. Dated 16th December 1918, *vice* Lieutenant (acting Captain) H. McKinstry, vacated with effect from the 1st December 1918.

Lieutenant W. W. Brindley, attached, to be acting Captain while commanding a company, from 29th November 1918 to 22nd December 1918, inclusive; *vice* Captain C. W. Palin, M.C., vacated with effect from the 14th November 1918.

Lieutenant (acting Captain) H. McKinstry, attached, retains his acting rank (with pay and allowances as for a Lieutenant), while holding an appointment as Adjutant. Dated 1st December 1918, *vice* Lieutenant (acting Captain) E. G. Steel, relinquishes his acting rank with effect from the 1st December 1918.

151st Sikh Infantry.

Lieutenant (acting Captain) C. L. Browne, Indian Army Reserve of Officers, attached relinquishes his acting rank on ceasing to command a company. Dated 1st February 1919. •

154th Indian Infantry.

Lieutenant F. M. Eager to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant of a depôt. Dated 19th October 1918, *vice* Captain B. St. J. Smith, vacated.

4th Gurkha Rifles.

Captain (acting Major) C. H. M. Dennys, attached, relinquishes his acting rank on ceasing to be second-in-command of a battalion. Dated 23rd January 1919.

Lieutenant (acting Captain) R. A. Lawson, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 23rd January 1919.

9th Gurkha Rifles.

Lieutenant R. M. E. King, attached, to be acting Captain while commanding a company. Dated 11th February 1919, *vice* Captain C. C. Bamber (deceased), vacated with effect from the 27th January 1919.

141st Labour Corps.

Temporary Lieutenant E. A. Fern, Indian Army Reserve of Officers, to be acting Captain, while commanding a Labour Corps. Dated 20th February 1919.

27th Punjabis.

No. 437.—Army Department Notification No. 2955, dated the 21st December 1918, so far as it relates to the grant of acting rank to Captain M. E. de B. Goldman-Monk, 91st Punjabis (Light Infantry), attached, is cancelled and the following substituted :—

Captain (acting Major) M. E. de B. Goldman-Monk, 91st Punjabis (Light Infantry), attached, retains his acting rank while commanding a depôt. Dated 29th October 1918, *vice* Captain R. Todd, vacated with effect from the 29th October 1918.

APPOINTMENTS.**INDIAN ARMY.**

No. 438.—The undermentioned officers whose admission to the Indian Army on probation, was notified in Army Department Notifications No. 1795, dated the 26th October 1917, No. 58, dated the 12th January 1918, No. 262, dated the 8th February 1918, No. 416, dated

the 1st March 1918, No. 656, dated the 5th April 1918, No. 712, dated the 12th April 1918, No. 770, dated the 19th April 1918, No. 1116, dated the 31st May 1918, No. 1518, dated the 12th July 1918, No. 1576, dated the 19th July 1918, No. 1638, dated the 26th July 1918, No. 1834, dated the 16th August 1918, No. 2191, dated the 27th September 1918, No. 2676, dated the 15th November 1918, No. 2889, dated the 13th December 1918 and No. 230, dated the 31st January 1919, are admitted to the Indian Army, with effect from the dates specified :—

John Henry Sykes.	Dated 11th January 1918.
Cecil Ilderton Cordon.	Dated 26th February 1919.
Rupert Leslie Duchesne.	Dated 26th February 1919.
Lionel Rankin Knight	Dated 25th February 1919.
Sidney Clermont Scott, M.C.	Dated 25th February 1919.
Alexander John Loft Pritchard, M.C.	Dated 25th February 1919.
Ronald St. George Cole.	Dated 23rd November 1918.
Percival Diggory.	Dated 23rd January 1919.
Cecil Walter Lewery Harvey.	Dated 17th February 1919.
John Riversdale Warren Herrick.	Dated 12th January 1919.
Louis Frederick Hunt.	Dated 12th June 1918.
John Ray Brown.	Dated 25th February 1919.
Frederick Michael Pigott.	Dated 7th February 1919.
Gilbert Norman Saunders.	Dated 22nd February 1919.
Victor Clarkson Alderson, M.C.	Dated 26th February 1919.
Joseph Carey.	Dated 8th February 1919.
Matthew John Clarke.	Dated 12th January 1919.
Charles Llyod Riley.	Dated 12th January 1919.
Francis Cuthbert Eugene Rendall.	Dated 8th February 1919.
John Mervyn Hobbs, M.C.	Dated 27th February 1919.
Stanley Edward Chapman White.	Dated 8th February 1919.
Frank Adolphus Esse.	Dated 26th February 1919.
William Green.	Dated 22nd January 1919.
Cecil Herbert Gilligan.	Dated 25th February 1919.
Gilbert Bennet Dore.	Dated 15th February 1919.
John Eric Averill.	Dated 8th February 1919.
John Alfred Liswell.	Dated 1st January 1919.
Clifford William Boorn.	Dated 25th February 1919.
Cecil Mackintosh Boileau.	Dated 15th February 1919.
Harry Ernest Tyrrell.	Dated 16th January 1919.
Ernest Albert Seth Flitcroft.	Dated 12th January 1919.
Dudley Gordon Heriot de la Fargue.	Dated 21st February 1918.
Cyril Merton James.	Dated 8th February 1919.
Frederick William Hodgshon.	Dated 8th February 1919.
Harry Lewis Barclay.	Dated 25th February 1919.
Wynn Hughes Parry-Jones.	Dated 25th February 1919.
Harold Pearson Webster.	Dated 8th February 1919.
Harold Martyr.	Dated 26th February 1919.
Eric Godfrey Moorhouse.	Dated 26th February 1919.
Howard Bartle Pye.	Dated 20th February 1919.
Ernest Rose Magenty.	Dated 26th February 1919.
Thomas Alexander McKay.	Dated 22nd January 1919.
Horace Edwin Whittle.	Dated 11th February 1919.

No. 439.—In Army Department Notification No. 1795, dated the 26th October 1917, against the name of Lieutenant Edward Stepto, for "20th December 1916" read "20th November 1916."

No. 440.—Army Department Notification No. 179, dated the 24th January 1919, so far as it relates to Leonard Charles Bell, is cancelled.

INDIAN MEDICAL SERVICE.

No. 441.—The date of appointment of temporary Lieutenant Atul Krishna Kar is 19th and not 21st June 1918, as shown in Army Department Notification No. 1589, dated the 19th July 1918.

INDIAN ARMY RESERVES.

No. 442.—Frederick Charles Moutray, The Royal Inniskilling Fusiliers, attached 6th Cavalry, is admitted to the Indian Army Reserve of Officers, Cavalry Branch, in the rank of Lieutenant, subject to His Majesty's approval. Dated 29th July 1917, but to rank from the 1st September 1915.

No. 443.—The following officers are admitted to the Indian Army Reserve of Officers, subject to His Majesty's approval :—

*Cavalry Branch.**To be Lieutenant.*

John Travers Calder, Derbyshire Yeomanry, attached 22nd Sam Browne's Cavalry (Frontier Force). Dated 13th August 1918, but to rank from the 16th April 1916.

To be Second Lieutenant.

Leonard Gordon Chamberlaine Toogood, 3rd Reserve Regiment of Cavalry, attached 6th King Edward's Own Cavalry. Dated 5th December 1917, but to rank from the 8th July 1917.

*Infantry Branch.**To be Lieutenants.*

Philip Bevan Clements Holdsworth, The Border Regiment, attached 7th Gurkha Rifles. Dated 13th January 1918, but to rank from the 20th November 1915.

Gilbert Bernard Edward Steele, The Prince of Wales's Volunteers (South Lancashire Regiment), attached 3rd Gaur Brahmans. Dated 9th February 1918, but to rank from the 3rd April 1916.

Percy Eckel, The Duke of Cornwall's Light Infantry, attached 12th Pioneers (The Kelat-i-Ghilzie Regiment). Dated 9th February 1918, but to rank from the 22nd April 1916.

Leslie George Montague Whitley, The Manchester Regiment, attached The Supply and Transport Corps. Dated 13th January 1918, but to rank from the 29th June 1916.

Keith Holcombe Johnson, The Army Service Corps, attached 123rd Outram's Rifles. Dated 1st August 1918, but to rank from the 8th September 1916.

Stanley Arthur Taylor, The Army Service Corps, attached 126th Baluchistan Infantry. Dated 1st August 1918, but to rank from the 28th September 1916.

George Hamilton, The Royal Engineers, attached 3rd Sappers and Miners. Dated 23rd November 1917, but to rank from the 19th December 1916.

To be Second Lieutenants.

Clarence Bailey Elton, 4th Reserve Regiment of Cavalry, attached The Supply and Transport Corps. Dated 23rd January 1918, but to rank from the 1st May 1917.

William Anderson Kydd, The Gordon Highlanders, attached 3rd Gaur Brahmans. Dated 1st June 1918, but to rank from the 30th May 1917.

Henry Munro Bladworth, The Royal Scots (Lothian Regiment), attached 2nd Queen Victoria's Own Rajput Light Infantry. Dated 25th March 1918, but to rank from the 27th June 1917.

Jacob Fisher Davies, General List, attached 122nd Rajputana Infantry. Dated 5th December 1917, but to rank from the 9th August 1917.

William Elson, General List, attached 154th Indian Infantry. Dated 13th January 1918, but to rank from the 29th August 1917.

Thomas Edward Hughes, General List, attached The Supply and Transport Corps. Dated 23rd January 1918, but to rank from the 26th September 1917.

Walter Harley, General List, attached 88th Carnatic Infantry. Dated 23rd January 1918, but to rank from the 26th September 1917.

Ivor Austin Gronow, General List, attached 39th Garhwal Rifles. Dated 21st January 1918, but to rank from the 31st October 1917.

Harold Desmond Corser, General List, attached 156th Indian Infantry. Dated 9th February 1918, but to rank from the 31st October 1917.

Francois Joseph O'Callaghan, General List, attached The Supply and Transport Corps. Dated 9th February 1918, but to rank from the 31st October 1917.

Francis Barker Vaughan, General List, attached 40th Pathans. Dated 26th March 1918, but to rank from the 28th November 1917.

Robert Peacock Ross, General List, attached 3rd Gaur Brahmans. Dated 25th March 1918, but to rank from the 19th December 1917.

Vernon John Shawcross Cornwell, General List, attached 41st Dogras. Dated 26th March 1918, but to rank from the 19th December 1917.

Leofrie Gilliat, General List, attached 3rd Gaur Brahmans. Dated 29th July 1918, but to rank from the 1st May 1918.

John Vivian Giblett, General List, attached 19th Punjabis. Dated 1st August 1918, but to rank from the 1st May 1918.

No. 444.—In Army Department Notification No. 283, dated the 7th February 1919, against the name Horace Craigie Manders for "17th April 1917" read "3rd May 1917".

No. 445.—Clarence Edwin Anthonisz to be Second Lieutenant in the Indian Army Reserve of Officers, Infantry Branch, subject to His Majesty's approval. Dated 23rd July 1918.

DISMISSALS, REMOVALS AND DISCHARGES.

INDIAN ARMY RESERVES.

No. 446.—Under the provisions of paragraph 10, Appendix III, Army Regulations, India, Volume II, the Governor General in Council directs that, subject to His Majesty's approval, the services of Lieutenant Malcolm Macdonald, Indian Army Reserve of Officers, shall be dispensed with; with effect from the 6th February 1919.

RESIGNATIONS.

INDIAN MEDICAL SERVICE.

No. 447.—Subject to His Majesty's approval, temporary Captain Vinayak Mahadeo Phatak is permitted to resign his commission, with effect from the 1st December 1918.

No. 448.—Subject to His Majesty's approval, honorary temporary Captain Phiroz Cooverji Bharucha is permitted to resign the service, with effect from the 16th December 1918.

INDIAN ARMY RESERVES.

No. 449.—Captain William Henry Edwards relinquishes, subject to His Majesty's approval, his temporary commission, with effect from the 15th February 1919.

No. 450.—Subject to His Majesty's approval, the honorary rank of Lieutenant is conferred, on retirement, on Subadar Fazal Muhammad, *Sardar Bahadur*, 29th Punjabis. Dated 16th December 1918.

PART B.

APPOINTMENTS AND PROMOTIONS.

INDIAN ARMY.

No. 451.—The following direct appointment is made :—

129th Duke of Connaught's Own Baluchis.

Ghubar Rahman Khan to be Jemadar, on probation, with effect from the 26th September 1918; to complete the establishment.

No. 452.—The following promotions are made :—

Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's) (Infantry).

Havildars Surat Singh and Khan Mir to be Jemadars, with effect from the 4th November 1918; to complete the establishment.

No. 281 Company, Machine Gun Corps.

Havildar Imam Din to be Jemadar, with effect from the 30th October 1918; to complete the establishment.

No. 285 Company, Machine Gun Corps.

Havildar Mul Singh to be Jemadar, with effect from the 30th October 1918; to complete the establishment.

25th Punjabis.

Havildar Sher Muhammad to be Jemadar, with effect from the 28th August 1918 ; to complete the establishment.

28th Punjabis.

Havildar Azad Khan to be Jemadar, with effect from the 26th November 1918 ; to complete the establishment.

47th Sikhs.

Jemadar Girdhari to be Subadar, with effect from the 13th October 1918 ; to complete the establishment.

54th Sikhs (Frontier Force).

Jemadar Bir Singh to be Subadar and Havildar Bhagat Singh to be Jemadar, with effect from the 21st September 1918 ; to complete the establishment.

59th Scinde Rifles (Frontier Force).

Colour-Havildar Burhan Ali Khan to be Jemadar, with effect from the 27th July 1918 ; to complete the establishment.

72nd Punjabis.

Colour-Havildars Wilayet Shah and Lal Khan, Havildar-Major Abdul Khan and Havildar Gulab Din to be Jemadars, with effect from the 1st September 1918 ; to complete the establishment.

97th Deccan Infantry.

Jemadar Bashier Khan to be Subadar and Colour-Havildar Neki Ram to be Jemadar, with effect from the 21st September 1918 ; to complete the establishment.

113th Infantry.

Havildar Nirpat Singh to be Jemadar, with effect from the 20th April 1918 ; to complete the establishment.

127th Queen Mary's Own Baluch Light Infantry.

Jemadar Wasal Khan to be Subadar, with effect from the 22nd November 1918 ; to complete the establishment.

128th Pioneers.

Jemadar Male Khan, I.D.S.M., to be Subadar and Havildar Lehrn Khan to be Jemadar, with effect from the 2nd August 1918 ; Havildar Krishna Kalange to be Jemadar, with effect from the 2nd September 1918 ; to complete the establishment.

131st United Provinces Regiment.

Colour-Havildar Sohan Singh to be Subadar, with effect from the 1st December 1918 , to complete the establishment.

142nd Jodhpur Infantry.

Havildars Pane Singh and Bhure Khan to be Jemadars, with effect from the 23rd September 1918 ; to complete the establishment.

151st Punjabi Rifles.

Jemadar Nadar Khan to be Subadar, with effect from the 9th November 1918 ; Jemadar Barna Bir to be Subadar, with effect from the 27th November 1918 ; to complete the establishment.

11th Gurkha Rifles.

Havildar Jagdal Limbu to be Jemadar, with effect from the 1st October 1918 ; to complete the establishment.

Indian Garrison Companies.

Jemadar Hiru Sakpal to be Subadar and Havildar Ramji Kadam to be Jemadar, with effect from the 20th April 1918 ; to complete the establishment.

PROMOTIONS.

CANTONMENT MAGISTRATES' DEPARTMENT.

No. 453.—Major E. G. S. Trotter, Indian Army, Supernumerary List, is granted increased staff pay at the rate of Rs. 500 per mensem, with effect from the 6th February 1919.

INDIAN MEDICAL DEPARTMENT.

ASSISTANT SURGEON BRANCH.

Bengal Establishment.

No. 454.—2nd class Assistant Surgeon Cecil Henning Lincoln, M.B.E., to be 1st class Assistant Surgeon, with effect from the 25th February 1919.

COLONEL'S ALLOWANCES.

No. 455.—Colonel James Graves Kelly, C.B., late Bengal Staff Corps (Unemployed Supernumerary List), is admitted to the Colonel's Allowance, with effect from the 20th December 1918, in succession to Colonel James Sconce, deceased.

JUDICIAL.

No. 456.—In exercise of the powers conferred by section 113 of the Indian Army Act, 1911 (VIII of 1911), the Governor-General in Council is pleased to direct that the following shall be added to the enrolment Form No. III-D Non-Combatants published in Army Department Notification No. 700, dated 4th May 1917 as subsequently amended and that such addition shall be made in the cases of persons enrolled on that form who wish to extend their period of service and are approved by their Commanding Officer :—

Variation of conditions as to discharge.*

I agree to serve for two years † from the date of my enrolment, provided His Majesty shall so long require my services, before being entitled to my discharge.

Signature_____

Signed in my presence at _____ this _____ day of _____ 19 _____.

Signature of Commanding Officer_____

* For use when a person is willing to extend his term of service either to two years from the date of enrolment or for a further period of two years in addition to such period of service as he shall have already completed.

† Erase whichever is not agreed to.

No. 457.—In exercise of the powers conferred by section 24 of the Cantonments Act, 1910 (XV of 1910), the Governor-General in Council is pleased to direct that the following amendments shall be made in the Cantonment Code, 1912, namely :—

(i) In the explanation to sub-section (1) of section 264 of the said Code, for the words "Form A in Schedule VI shall be applicable to leases of land applied for by a railway company, or for the purpose of erecting a hospital, school or other public building," the following words shall be substituted, namely :—

"Form A in Schedule VI shall be applicable to leases of land applied for by a railway company, or for the purpose of erecting any building which in the opinion of the Cantonment Authority will be for the public benefit."

(ii) In Schedule VI of the said Code for the heading or Form A the following heading shall be substituted, namely :—

(Form of lease to be executed in case of land applied for by a Railway Company, or for the purpose of erecting any building which in the opinion of the Cantonment Authority will be for the public benefit.)

No. 458.—Under paragraphs 52 and 53 of the Regulations under the Regimental Debts Act, 1893, notice is hereby given :—

First.—That information has been received by me of the deaths of the officers named and described in the subjoined table.

Secondly.—That there have been received by me, as the surplus of their respective properties, the amounts set opposite their respective names in the same table.

Thirdly.—That all claims by creditors against the respective properties of the deceased are to be lodged with the official referred to in the column of remarks within two calendar months from the date of this notice.

Rank and name.	Corps or Department.	Place of death.	Date of death.	Testate or intestate.	Amount of surplus.	REMARKS.
					Rs. A. P.	
Captain H. P. Crow	Royal Army Medical Corps (S. R.)	Jhansi	9th November 1918.	Testate	508 3 0	Secretary to the Government of India, Army Department.
Second Lieutenant A. Widdows.	The Duke of Cornwall's Light Infantry.	Lahore	6th October 1918.	Intestate	295 7 4	Administrator-General, Punjab.

REWARDS.

No. 459.—His Excellency the Governor-General of India has been pleased to confer the Volunteer Officers' Decoration upon the undermentioned officers :—

Captain Frank Henderson Carslaw, 2nd Surma Valley Light Horse, Indian Defence Force.

Lieutenant-Colonel Richard Westmacott,	} 3rd Calcutta Light Horse, Indian Defence Force.
Major Alfred Donald Pickford,	
Major Thomas Horatio Westmacott,	

Major Charles Moysesby, 1st Madras Guards, Indian Defence Force.

No. 460.—The following rewards have been granted to the undermentioned for devotion to duty in the field, while serving with the British Expeditionary Force in France :—

Awarded the Indian Distinguished Service Medal.

No. 20554 Havildar Santu, Royal Horse Artillery, attached 17th Divisional Ammunition Column, Royal Field Artillery.

No. 5249 Lance-Naik Ilam Din, 52nd Divisional Ammunition Column, Royal Field Artillery.

No. 24032 Driver Ganga Din, 52nd Divisional Ammunition Column, Royal Field Artillery.

No. 461.—The Governor-General in Council is pleased to sanction the grant of the following rewards for acts of gallantry or devotion to duty in the field while serving with the Egyptian Expeditionary Force :—

Promotion to the 1st class of the Order of British India with the title of "Sardar Bahadur."

Girdhari Singh, *Bahadur*, Lieutenant-Colonel in the 4th Gwalior Imperial Service Infantry.

Admission to the 2nd class of the Order of British India with the title of "Bahadur."

Ressaidar Daya Singh, 29th Lancers (Deccan Horse).

Risaidar Kamaluddin Khan, 38th King George's Own Central India Horse.

Subadar Yakhudin, I.D.S.M., No. 4 Company, 1st King George's Own Sappers and Miners.

Subadar-Major Unkar Chand, 38th Dogras.

Subadar (Acting Subadar-Major) Sher Singh, 56th Punjabi Rifles (Frontier Force).

Subadar-Major Tika Khan, 58th Vaughan's Rifles (Frontier Force).

Subadar-Major Martand Rao Mohite, The 101st Grenadiers.

Subadar-Major Mubarik Ali Khan, I.D.S.M., 153rd Rifles.

Abbas Ali, Major in the Alwar Imperial Service Infantry.

Thakur Moti Singh, I.D.S.M., Lieutenant-Colonel in the Bikaner Camel Corps, Imperial Service Troops.

Jaideo Singh, Captain in the Bikaner Camel Corps, Imperial Service Troops.

Ishar Singh, Lieutenant-Colonel in the 1st Patiala Imperial Service Infantry.

Narain Singh, Major in the 1st Patiala Imperial Service Infantry.

These appointments are supernumerary to the authorised establishment.

Awarded the Indian Order of Merit, 2nd class.

Regimentdar Mir Muhiyuddin, *Bahadur*, Mysore Lancers, Imperial Service Troops.

During the action of the 26th October 1918, this Indian officer showed great coolness and devotion to duty, under very heavy fire, during a charge against a strongly held enemy position. Though wounded he continued to perform his duties, thus inspiring the men by his example.

No. 1949 Rifleman Dhanbir Gurung, 8th Gurkha Rifles.

For conspicuous gallantry and coolness in action. On the night of 22nd-23rd June 1918, this rifleman was one of a patrol which was sent out to obtain information regarding the enemy's post a mile and a half in front of our lines, and if possible capture a prisoner. On approaching the post this man advanced with the patrol commander until close to the enemy's double sentry post. As arranged with the officer he killed one of the sentries with his kukri, and prepared to assist in bringing back the other sentry as a prisoner. The remainder of the enemy who were only ten yards away were, however, disturbed by the noise, and opened a heavy fire, so the two were compelled to kill the second sentry, after which they made their way safely back to their patrol.

Subadar Sher Muhammad Khan, 2nd Patiala Imperial Service Infantry, attached 1st Patiala Imperial Service Infantry.

For gallant and meritorious service. During recent operations he was badly shot through the wrist on the first day the regiment went into action. Though suffering considerable pain he refused to be evacuated and remained on duty throughout the operations another five days.

Awarded the Indian Distinguished Service Medal.

No. 2247 Sowar Arjan Singh, 2nd Lancers (Gardner's Horse).

No. 2252 Sowar Harnam Singh, 2nd Lancers (Gardner's Horse).

No. 2845 Dafadar Sikandar Khan, 9th Hodson's Horse.

No. 3758 Lance-Dafadar Muhammad Ayub, 25th Cavalry (Frontier Force), attached 6th King Edward's Own Cavalry.

No. 3431 Kot-Dafadar Sham Singh, 33rd Queen Victoria's Own Light Cavalry, attached 20th Deccan Horse.

No. 3076 Dafadar Annu Khan, 34th Prince Albert Victor's Own Poona Horse.

No. 2198 Sapper Singaravelu, No. 10 Company, 2nd Queen Victoria's Own Sappers and Miners.

Jemadar Nur Alam (II), No. 20 Company, 3rd Sappers and Miners.

Subadar Jawahir Singh, 23rd Sikh Pioneers.

Jemadar Ala Singh, 23rd Sikh Pioneers.

Subadar-Major Hukam Singh, 32nd Sikh Pioneers.

No. 1622 Lance-Naik Sher Muhammad, 51st Sikhs (Frontier Force).

No. 60 Naik Muhammad Khan, 92nd Punjabis.

Jemadar Narayan Singh, 121st Pioneers.

No. 3558 Rifleman Dhanbir Ale, 1st King George's Own Gurkha Rifles (The Malaun Regiment).

No. 1770 Lance-Naik Kaila, 1st Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's) (Infantry).

Jemadar Sardar Khan, 2nd Mule Corps, Supply and Transport Corps.

Subadar Thakur Chandan Singh, Bikaner Camel Corps, Imperial Service Troops.

Sahab Rao More, Lieutenant in the 4th Gwalior Imperial Service Infantry.

Jemadar Safdar Khan, Hyderabad Imperial Service Lancers.

Subadar Shibram, 1st Kashmir Imperial Service Infantry.

Jemadar Jokal Singh, 1st Patiala Imperial Service Infantry.

No. 861 Sepoy Jawala Singh, 1st Patiala Imperial Service Infantry.

Jasmer Singh, Lieutenant in the 2nd Patiala Imperial Service Infantry, attached 1st Patiala Imperial Service Infantry.

Awarded the Meritorious Service Medal (without annuity).

No. 1476 Sowar (Ward Orderly) Fasehuddin, 27th Light Cavalry, attached 41st Indian General Hospital.

No. 16918 Driver Rughbur Singh, Royal Artillery, attached No. 2 Mobile Veterinary Section.

No. 82 Lance-Naik Mall Singh, 23rd Sikh Pioneers.

No. 4075 Naik Sant Singh, 23rd Sikh Pioneers.

No. 225 Colour-Havildar Fauja Singh, 23rd Sikh Pioneers.

No. 4491 Havildar Basakha Singh, 27th Punjabis.

No. 1321 Havildar Hadait Khan, 46th Punjabis.

No. 1044 Havildar Ali Akbar Khan, 84th Punjabis, attached Palestine Lines of Communication Signal Company, Royal Engineers.

No. 1966 Naik Moti Singh, 87th Punjabis, attached Headquarters, 28th Indian Infantry Brigade.

No. 3841 Havildar Muhammad Ali, 91st Punjabis (Light Infantry).

No. 1109 Pack Store Havildar Lal Singh, 96th Berar Infantry, attached No. 121 Indian Combined Field Ambulance.

No. 1357 Colour-Havildar Narrain Pallao, The 101st Grenadiers.

No. 2240 Havildar-Major Jaiwantrao Taware, 105th Maharatta Light Infantry.

No. 1338 Naik (temporary Havildar) Dalbir Rai, 7th Gurkha Rifles.

No. 1357 4th Grade Veterinary Assistant Ghulam Khader, 2nd Mule Corps, Supply and Transport Corps.

No. 550 Kot-Dafadar Noor Ahmed, 28th Mule Corps, Supply and Transport Corps.

No. 65 Naik Francis Anthony, No. 23 Indian Field Veterinary Section.

No. 1172 1st class Sub-Assistant Surgeon Jawal Singh, Indian Medical Department, attached No. 5 Indian General Hospital.

No. 3881 Lance-Havildar Pertap Singh, No. 3 Army Bearer Corps, attached No. 24 Indian Clearing Hospital.

No. 1323 Naik Phosiya, Alwar Imperial Service Infantry.

No. 420 Havildar-Major Abdul Rahman, Bikaner Camel Corps, Imperial Service Troops.

No. 462.—The following rewards have been granted to the undermentioned for gallantry or devotion to duty in the field while serving with the Aden Field Force :—

Awarded the Indian Distinguished Service Medal.

No. 2667 Lance-Naik Charan Singh, 7th Duke of Connaught's Own Rajputs, attached Aden Machine Gun Company.

No. 3399 Havildar Govindarajulu, 75th Carnatic Infantry.

No. 3743 Lance-Naik Manikkam, 75th Carnatic Infantry.

2nd class Civil Sub-Assistant Surgeon Lem Singh, Bengal Presidency, attached to No. 138 Combined Field Ambulance.

No. 463.—The following amendment is made to Army Department Notification No. 1358, dated the 17th August 1917 :—

Under To the 2nd class with the title of "Bahadur" for "Subadar-Major Shah Singh, Sikhs read "Subadar-Major Sham Singh, Sikhs."

No. 464.—The following amendment is made to Army Department Notification No. 2537, dated the 25th October 1918 :—

For "134 Sapper Gyan Sing Negi, Tehri Imperial Service Sappers and Miners" read "31 Sapper Gyan Sing Negi, Tehri Imperial Service Sappers and Miners."

LONDON GAZETTE.

No. 465.—The following extracts are published for general information :—

Fourth Supplement, dated the 10th January 1919, to the London Gazette of the 7th January 1919, pages 495, 496, 498, 499, 500 and 602.

*War Office,
10th January, 1919.*

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REGULAR FORCES.

* * * * *

CAVALRY.

* * * * *

Res. Regts. of Cav.—The undermentioned temp. 2nd Lts. are transfd. to Gen. List for service with the Ind. Army (on prob.). 18th Dec. 1918.

1st Res. Regt.—W. T. Hungerford, with seniority from 6th Apr. 1918.

3rd Res. Regt.—F. E. Lucas, with seniority from 15th Dec. 1917.

H. B. Ellis, M.M., with seniority from 10th May 1918.

* * * * *

MEMORANDA.

* * * * *

Col. (temp. Brig.-Gen.) H. W. Codrington, Ind. Army, to retain his temp. rank whilst in charge of Administration of a Divl. Area in India. 11th Jan. 1919.

Lt.-Col. H. E. Garstin, D.S.O., R.F.A., Ind. Ord. Dept., to be actg. Col. whilst empld. with R.A.O.C. 22nd Oct. 1918.

* * * * *

The undermentioned Lts, Ind. Army Res. of Off., to be actg. Cpts. whilst empld. with Rly. Dept. 1st Oct 1918 :—

A. C. Flower.

V. N. ff. Powell.

J. R. Izat.

E. M. Cory.

* * * * *

The undermentioned Lts, Spec. Res., are apptd for service with Ind. Army (on prob.). 18th Dec. 1918 :—

E. G. Parker, 3rd L'pool R., with seniority from 25th June 1917.

N. H. G. O. Puddephatt 6th Worc. R., with seniority from 30th May 1917.

* * * * *

2nd Lt. R. H. Whistler, from High L. 1. is apptd. for service with the Ind. Army in the rank of Lt. (on prob.). 18th Dec. 1918, with seniority from 1st May 1918.

* * * * *

2nd Lt. W. Wright, 3rd North'd Fus., Spec. Res., is apptd. for service with Ind. Army (on prob.) 18th Dec. 1918, with seniority from 26th Sept. 1917.

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REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

* * * * *

A.G.'s AND Q.M.G.'s STAFF.

* * * * *

D.A.Q.M.G.s.—

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Maj. H. V. Biscoe, Ind. Army, relinquishes his appt. 8th Nov. 1918.

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INFANTRY.

Service Battalions.

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R. Muns. Fus.

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Temp. 2nd Lt. Joseph Quinn, from Gen. List (Ind. Army Res. of Off.), to be temp. 2nd Lt. 25 Sept. 1918.

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London Gazette, dated the 10th January 1919, page 530.

*India Office,
10th January, 1919.*

The KING has approved the following appointments :—

I. A.

To be Hony. Col. of the 1-140th Patiala Infantry.

Major-General His Highness Maharajadhiraja Sir Bhupindar Singh Mahindar Bahadur, Maharaja of Patiala, G.C.I.E., G.B.E.

To be Hony. Col. of the 1-141st Bikaner Infantry.

Major-General His Highness Maharaja Sir Ganga Singh Bahadur, Maharaja of Bikaner, G.C.S.I., G.C.I.E., K.C.B.

To be Hony. Col. of the 1-143rd Narsingh (Dholpur) Infantry.

His Highness Maharajadhiraja Sri Sawai Maharaj Rana Sir Udaibhan Singh Lokindar Bahadur, Maharaj Rana of Dholpur, K.C.S.I.

To be Hony. Col. of the 1-144th Bharatpur Infantry.

Lieut. His Highness Maharaja Sri Brajinda Sawai Kishan Singh Bahadur, Maharaja of Bharatpur.

To be Hony. Col. of the 46th (1st Alwar) Lancers and 1-145th Alwar (Jey Paltan) Infantry.

Lieut.-Col. His Highness Sawai Maharaja Sir Jey Singh Bahadur, Maharaja of Alwar, G.C.I.E., K.C.S.I.

* * * * *

Supplement, dated the 11th January 1919, to the London Gazette of the 10th January 1919, pages 577, 578, 579, 581, 582, 584, 590, 593, 595, 598, 603, 604, 606, 607, 610, 612, 614, 616, 620, 624, 625, 626, 627, 629, 632, 633, 635, 636, 637, 639, 645, 646, 647 and 651.

*War Office,
11th January, 1919.*

His Majesty the KING has been graciously pleased to approve of the following awards to the undermentioned Officers and Warrant Officers in recognition of their gallantry and devotion to duty in the Field :—

* * * * *

AWARDED A BAR TO DISTINGUISHED SERVICE ORDER.

* * * * *

Maj. (T./Lt.-Col.) Cudbert John Massy Thornhill, D.S.O., I.A.

(N. RUSSIA.)

For conspicuous gallantry and ability in command of the "Onega" force. With a small detachment he made a most dashing attack on the enemy, who were in far superior numbers, and by the vigour of his attack was successful in detaching a large force of the enemy, who would otherwise have opposed us at Archangel. Throughout all operations the marked courage displayed by Colonel Thornhill inspired all ranks serving under his command.

(D.S.O. gazetted 1st January, 1918.)

* * * * *

AWARDED THE DISTINGUISHED SERVICE ORDER.

Maj. and Bt. Lt.-Col. Percy Langdon Beddy, 51st Sikhs.

(MESOPOTAMIA.)

For conspicuous gallantry and good leadership. It was largely due to the skill and initiative with which he handled his battalion in the attack following on a night march of twenty miles that the enemy were driven back in a running fight extending over six miles, and by early next morning were turned out of two strongly-prepared positions two miles apart.

* * * * *

Maj. and Bt. Lt.-Col. Sydney Boyce Combe, M.C., 47th Sikhs.

(MESOPOTAMIA.)

For conspicuous gallantry and devotion to duty. He carried out a reconnaissance of the enemy's position under heavy fire, pushed back the enemy picquets, and assaulted and carried the whole of his objective, three lines of the enemy trenches. Later, though having suffered heavy casualties in officers and men, he successfully beat off a counter-attack. He has shown great judgment and ability in command on all occasions.

* * * *

Lt.-Col. Wilfrid James Mitchell, 2-124th Baluchistan Infy.

(MESOPOTAMIA.)

For conspicuous gallantry and devotion to duty. He handled his battalion most skilfully in the attack, and in spite of heavy casualties from a strong point on his flank, succeeded in capturing his objective. His courage and perseverance on this occasion were most marked.

* * * *

AWARDED A BAR TO MILITARY CROSS.

* * * *

Capt. Raleigh Blandy, M.C., 2-9th Gurkha Rifs.

(MESOPOTAMIA.)

For conspicuous gallantry and devotion to duty. He commanded with great ability a patrol which, under the fire of the enemy, discovered after dark a ford over the river by which the troops crossed on the following night. But for his intrepid action the troops would not have been able to cross.

(M.C. gazetted 25th August, 1917.)

* * * *

Lt. William Peat Hogg, M.C., Indian Medical Service.

(MESOPOTAMIA.)

For conspicuous gallantry and devotion to duty. When his aid post was heavily shelled he collected all his casualties with great coolness and promptitude, and conducted them to a new post. He has previously done similar fine work in action.

(M.C. gazetted 7th February, 1918.)

* * * *

Lt. Adrian Horatius Erskine Lindop, M.C., I.A.R.O., attd. 37th Dogras, now attd. R.A.F.

(MESOPOTAMIA.)

For conspicuous gallantry and devotion to duty. He forded a river, passed through the enemy picquet line, and brought back most valuable information. On a previous occasion he reconnoitred the sluice at the head of the river, although fired on continuously.

(M.C. gazetted 25th August, 1917.)

* * * *

Capt. Henry Augustus Wellesley, M.C., 2/5th Gurkha Rifles, I.A.

(MESOPOTAMIA.)

For conspicuous gallantry and devotion to duty. He handled his battalion with the greatest coolness and determination, maintaining his position in close touch with the enemy until nightfall. By his fine personal example he encouraged all ranks who hung on in a most defiant manner.

(M.C. gazetted 25th August, 1917.)

* * * *

AWARDED THE MILITARY CROSS.

* * * *

Lt. Hilary Gilbert Allum, I.A.R.O., attd. 16th Sqdn., M.G.C.

(MESOPOTAMIA.)

For conspicuous gallantry and devotion to duty. He displayed great courage and coolness in carrying out a successful withdrawal of all his machine guns and horses under intense shell fire. He had previously done good work under trying and hazardous circumstances.

Jemadar Ami Lal, 3rd Skinner's Horse, attd. 16th Sqdn., M.G.C.

(MESOPOTAMIA.)

For conspicuous gallantry and devotion to duty when in charge of a sub-section of machine guns supporting the advance of the cavalry. Although exposed to heavy fire he continued to use his guns with great skill and coolness until the last squadron of cavalry had withdrawn. On another occasion he showed great coolness and judgment when in charge of led horses which were heavily shelled and suffered casualties.

* * * *

Lt. Bawa Harkishan Singh, Indian Medical Service.

(MESOPOTAMIA.)

For conspicuous gallantry and devotion to duty and coolness under fire when in charge of the dressing station of the ambulance. The dressing station came under heavy fire at night and the situation was critical for a time. He, however, collected the wounded and brought them in. He also showed great coolness and initiative when the ambulance was bombed by aeroplanes during and after the attack.

* * * *

Capt. Vernon Beadon, U.L., attd. 2-9th Gurkha Rifles.

(MESOPOTAMIA.)

For conspicuous gallantry and devotion to duty. He displayed great coolness and determination during an advance against a strong enemy position. Owing to his able handling, his company, though heavily fired on, suffered very few casualties.

* * * *

Lt. Norman Burgan, 1st, attd., 2-4th Gurkha Rifles.

(MESOPOTAMIA.)

For conspicuous gallantry and devotion to duty. This officer displayed great coolness in action and made several excellent reconnaissances of the fords over the river under fire, bringing back information which was of the greatest value.

* * * *

Lt. John McClintock Clive, I.A.R.O., attd., 47th Sikhs.

(MESOPOTAMIA.)

For conspicuous gallantry and devotion to duty. He led his company with great coolness and skill under heavy fire, and still continued to do so after being wounded. He helped further to consolidate the position, and exposed himself fearlessly in order to direct better the repulse of the counter-attack which ensued.

* * * *

2nd Lt. Terence Claud Crichton, I.A., attd., 5th Cavalry.

(MESOPOTAMIA.)

For conspicuous gallantry and devotion to duty in an attack on houses held by malcontents. On one occasion he climbed on to the shoulders of one of his men, fired at the enemy defending the opposite wall, and then dropped into the court, followed by his men.

* * * *

Subadar Dhirat Sing Pundir, 2-39th Garhwal Rifles.

(MESOPOTAMIA.)

For conspicuous gallantry and devotion to duty. His platoon throughout two days' operations was the most heavily engaged. He was posted on the right of the line, and came under severe enfilade fire. He displayed great courage, coolness and ability while directing the fire of his men, until a bullet broke his leg.

* * * *

Capt. John Gordon Gibson, 14th Lancers.

(MESOPOTAMIA.)

For conspicuous gallantry and devotion to duty. He constantly carried orders under fire to squadron leaders and other officers. He displayed great coolness and an utter disregard for personal safety in doing so.

* * * *

Lt. (A./Capt.) Douglas Maxwell Arthur Herbert, 82nd Punjabis.

(MESOPOTAMIA.)

For conspicuous gallantry and devotion to duty when a demonstration against the enemy position appeared likely to fail. He promptly reinforced the party, and by his coolness and resolute advance under heavy fire made the demonstration a success. He has always shown great energy and determination in action.

* * * *

Capt. Lionel William Hughes, 125th Napier's Rifles.

(MESOPOTAMIA.)

For conspicuous gallantry and devotion to duty. He showed great skill and ability in commanding his company both during the final assault on the enemy position and in its consolidation under heavy fire. He has on all occasions displayed courage and coolness in action.

* * * *

2nd Lt. Edward Humphries, D.C.M., Ind. Sig. Serv., attd., 13th Div. Sig. Coy.

(MESOPOTAMIA.)

For conspicuous gallantry and devotion to duty when in command of a cable wagon. Although shelled by the enemy, and having to abandon the wagon, he continued to lay the cable and so kept up communication with brigades.

* * * *

T./Lt. Ratenshaw Nariman Kapadia, Indian Medical Service.

(MESOPOTAMIA.)

For conspicuous gallantry and devotion to duty. Exposed to heavy fire, he continued throughout the action to collect and dress the wounded, who were much scattered, thereby saving many lives.

* * * *

Capt. Richard Travers Lawrence, 10th Lancers.

(MESOPOTAMIA.)

For conspicuous gallantry and devotion to duty. He displayed coolness and enterprise of a high order, and his movements during the action completely outwitted the enemy. He also led a party of swimmers across a swift and treacherous part of the river to discover if the enemy had a gun hidden on a stranded launch.

* * * *

Lt. Geoffrey D'Olier Maclear, I.A.R.O., att'd, 2-39th Garhwal Rifles.

(MESOPOTAMIA.)

For conspicuous gallantry and devotion to duty in an attack. He was with the leading company, and although he received a severe wound in the neck, and another bullet in the shoulder, it was not until he had got a bullet in the knee that he stopped advancing. Cool and dashing, his conduct was magnificent throughout.

* * * *

Lt. Eric Prideaux McIntosh, I.A.R.O., att'd., 13th Lancers.

(MESOPOTAMIA.)

For conspicuous gallantry and devotion to duty. With a small patrol he penetrated the enemy's lines, returning undetected at daylight with four prisoners, including two officers, having extricated his patrol from a position of considerable danger.

* * * *

Lt. (A./Capt.) Ronald Gervase Mountain, 127th Baluchistan Light Infantry, att'd., 2-12th Baluchistan Infy.

(MESOPOTAMIA.)

For conspicuous gallantry and devotion to duty. He led his company in an attack with great courage and dash, though wounded in the leg. Later, in an exposed salient of a captured trench, which was heavily swept by fire from front and flank, he collected five Lewis guns and brought a harassing fire to bear on an enemy strong point, thereby greatly assisting another attack made later in the day.

* * * *

Ressaidar Munsabdar Khan, 13th Lancers.

(MESOPOTAMIA.)

For conspicuous gallantry and devotion to duty. He was with a patrol which penetrated the enemy's lines at night, gaining much valuable information and bringing back four prisoners, including two officers. He was of great assistance to his British officer in extricating the patrol from a position of considerable danger.

* * * *

Lt. Arthur Reginald Nye, I.A.R.O., att'd., 2-4th Gurkha Rifles.

(MESOPOTAMIA.)

For conspicuous gallantry and devotion to duty. He exposed himself freely under heavy fire in order to visit all portions of his front line. His cool and fearless conduct encouraged his men, thereby turning a temporary check into a successful offensive.

* * * *

Lt. (A./Capt.) Charles Henry Kerr Phillips, I.A.R.O., att'd., 24th Punjabis.

(MESOPOTAMIA.)

For conspicuous gallantry and devotion to duty during an attack. He worked continuously without rest for thirty-six hours, and rendered the greatest assistance. He showed great coolness under fire, and his conduct throughout was of a high order.

* * * *

Lt. (A./Capt.) Charles Knowler Tester, 6th Jat Light Inf.

(MESOPOTAMIA.)

For conspicuous gallantry and devotion to duty in action. He worked unceasingly under fire for two days and nights, showing an utter disregard of danger and inspiring all ranks to greater efforts.

* * * *

Capt. Robert Tilly, 123rd Rifles, attd. 51st Sikhs.

(MESOPOTAMIA).

For conspicuous gallantry and devotion to duty. He led the attack and held it together under heavy enfilade fire. He had to expose himself continuously to do so, and displayed fearlessness of a high order. Owing to casualties among British officers there was a danger of the attack becoming disconnected, and it was entirely due to his gallant leading that this danger was obviated.

* * * * *

Lt. John Dennis Twinberrow, 59th Rif., I.A.

(MESOPOTAMIA).

For conspicuous gallantry and devotion to duty. He led his company in the attack on three consecutive lines of enemy trenches with great courage and dash, and, though a very young soldier, handled his men with coolness and skill.

* * * * *

Lt. (A./Capt.) William Hoare Hatchell Young, I.A.R.O., attd. 59th Rifles.

(MESOPOTAMIA).

For conspicuous gallantry and devotion to duty in action. Whilst exposed to heavy fire he carried out his arduous duties with efficiency and zeal. He was severely wounded.

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Second Supplement, dated the 11th January 1919, to the London Gazette of the 10th January 1919, pages 671, 673, 675, 676 and 677.

*War Office,
11th January, 1919.*

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MEMORANDA.

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Lt. L. N. Platt, Ind. Army Res. of Off., relinquishes the actg. rank of Capt. 10th Oct. 1918.

The undermentioned to be actg. Capts. :—

Whilst empld. with Works Directe.—

2nd Lt. C. J. Grimes, Ind. Army Res. of Off. 20th Aug. 1918.

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Lt. W. E. de Brunner, Ind. Army Res. of Off., whilst holding a special appt. 1st Nov. 1918.

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REGULAR FORCES.

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INFANTRY.

* * * * *

General List.

Temp. 2nd Lt. J. S. McCrohon, from Welsh R. (Serv. Bns.), to be temp. 2nd Lt. on appt. as prob. to Ind. Army. 18 Dec. 1918, with seniority 26 Sept. 1917.

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Third Supplement, dated the 13th January 1919, to the London Gazette of the 10th January 1919, pages 687, 690 and 691.

*War Office,
13th January, 1919.*

* * * * *

MEMORANDA.

The undermentioned to be temp. Cols. :—

Lt.-Col. C. H. G. Moore, C.M.G., D.S.O., Ind. Army, whilst empd. as Dep. Dir. of Supplies and Trans. 18th Nov. 1918.

* * * * *

The undermentioned to be actg. Lt.-Cols. whilst empd. as Asst. Dirs. of Works. 1st Oct. 1918 :—

* * * * *

Lt. J. D. Way, Ind. Army Res. of Off.

* * * * *

The undermentioned Lts., Ind. Army Res. of Off., to be actg. Majs. whilst empd. as Deputy Asst. Dirs. of Works. 1st Oct. 1918 :—

W. N. Harrison.

J. A. H. Bampton.

T. H. G. Stevens.

R. C. Riley.

H. C. Mason.

* * * * *

The undermentioned relinquish the actg. rank of Capt. :—

* * * * *

Lt. A. G. B. Bridgewater, Ind. Army Res. of Off., on ceasing to be empd. with Works Directe. 15th Oct. 1918.

* * * * *

The undermentioned to be actg. Capts. :—

16th Aug. 1918.

Lts., Ind Army Res. of Off.

M. C. Myers.

W. Todd.

H. E. Carriek, from 7th Sept. to 10th Oct. 1918.

E. C. F. Moore. 17th Oct. 1918.

* * * * *

The undermentioned Lts., Spec. Res., are apptd. for service with Ind. Army (on prob.). 18th Dec. 1918.

W. E. Day, 3rd Dorset R., with seniority from 26th May 1917.

J. A. C. O'Hara, 4th R. Innis. Fus., with seniority from 19th Sept. 1918.

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2nd Lt. J. F. Egan, 3rd North'd Fus., Spec. Res., is apptd. for service with Ind. Army (on prob.). 18th Dec. 1918, with seniority from 28th Nov. 1917.

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London Gazette, dated the 14th January 1919, pages 713, 714, 719, 720 and 731.

THE GRAND PRIORY OF THE ORDER OF THE HOSPITAL OF ST. JOHN OF JERUSALEM IN ENGLAND.

Chancery of the Order,

St. John's Gate,

Clerkenwell, London, E. C. 1,

11th January, 1919.

The KING has been graciously pleased to sanction the following promotions in, and appointments to, the Order of the Hospital of St. John of Jerusalem in England :—

* * * * *

As Chaplain.

The Right Rev. Edwin James Palmer, Lord Bishop of Bombay.

As Knights of Grace.

His Excellency General Sir Charles Carmichael Monro, G.C.M.G., K.C.B.

India Office,
14th January, 1919.

The KING has approved the promotion, in accordance with the provisions of A.C.I. 644 and 1218 of 1918, of the following officers :—

To be Lieut.-Col.

Major (Bt. Lieut.-Col.) G. M. Audain, I.A., retd. 11th Nov. 1918.

Major F. N. Burton, I.A., retd. 21st Aug. 1916.

Major C. T. W. Forth, I.A., retd. 23rd Mch. 1918.

Major F. J. S. Lowry, I.A., retd. 13th Sept. 1918.

To be Captain.

Lieut. T. I. G. Thomas, Temp. Half-pay List, 1st Sept. 1915, but without pay of that rank until 1st Sept. 1916.

The KING has approved the transfer to the temp. non-effective List of the following Officers of the I. A. :—

Lt.-Col. R. G. Macpherson, in consequence of ill-health. 12th Sept. 1918.

Lt.-Col. H. A. Carleton, D.S.O., in consequence of wounds. 12th Sept. 1918.

The KING has approved the retirement of the following Officers of the I.A., and I.A.R.O., and the grant of hon. rank as shown below :—

I. A.

Maj.-Gen. D. C. F. Macintyre, C.B. 18th Nov. 1918.

Lt.-Col. N. T. Parker, in consequence of ill-health. 29th Nov. 1918.

Lt.-Col. B. E. M. Gurdon, C.I.E., D.S.O. 1st Dec. 1918.

Maj. W. A. Light. 16th Apr. 1918.

I. A. R. O.

Lt. B. A. Colman, in consequence of ill-health, and is granted the hon. rank of Lt. 21th Oct. 1918.

The KING has approved the reversion to the British Service of Lt. George Alfred Boswell, whose appointment to the I. A. on probation was notified in the Lond. Gaz. dated 8th Mar. 1918.

India Office,
14th January 1919.

The undermentioned Officer of the Indian Army Reserve of Officers has been cashiered by sentence of a General Court-Martial :—

Lieutenant Dirk Percival Kirsten. 23rd April, 1918.

Supplement, dated the 15th January 1919, to the London Gazette of the 14th January 1919, pages 785, 789, 790, 791, 792, 795, 796, 797, 798 and 799.

War Office,
15th January 1919.

REGULAR FORCES.

SPECIAL APPOINTMENTS

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Hon. Brig.-Gen. F. W. J. Caulfeild, ret. pay, Ind. Army, relinquishes his appt. 9th Dec. 1918.

MEMORANDA.

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The undermentioned Lts., Spec. Res., are apptd. for service with the Ind. Army (on prob.). 18th Dec. 1918:—

F. D. S. Fripp, W. Gds., with seniority from 13th Jan. 1918.

R. F. B. Baynes, 3rd N. Lan. R., with seniority from 5th Mar. 1917.

COMMANDS AND STAFF.

The undermentioned appts. are made:—

GENERAL STAFF.

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G. S. Os., 2nd Grade.—Maj. N. M. R. Radcliffe-Smith, M.C., 44th Inf., Ind. Army, *vice* Maj. A. S. Hay, 31st Lrs., Ind. Army. 25th Aug. 1918.

A. G'S. AND Q. M. G'S. STAFF.

D. A. A. G.—Maj. K. O. Goldie, 10th Lrs., Ind. Army, from an A.M.S., *vice* Maj. B. C. Kauntze, 86th Inf., Ind. Army. 7th Sept. 1918.

D. A. Q. M. Gs.—Capt. D. B. Edwards, 39th Horse, Ind. Army, from Staff Capt., and to be temp. Maj. whilst so empld. 2nd Sept. 1918.

Capt. E. C. Brown, 6th Gurkha Rif., Ind. Army, and to be temp. Maj. whilst so empld., *vice* Capt. (temp. Maj.) E. J. Ross, M. C., 2-8th Gurkha Rif., Ind. Army. 4th Aug. 1918.

SPECIAL APPOINTMENTS.

Cl. G G.

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Lt. A. U. M. Spottiswoode, 5th Gurkha Rif., Ind. Army, relinquishes his appt. 15th Aug. 1918.

ATTD. TO HD.-QR. UNITS.

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Staff Cpts.—Lt. F. M. Thorp, Ind. Army Res. of Off., and to be temp. Capt. whilst so empld. 21st Aug. 1918.

Lt. H. Light, 84th Punjabis, Ind. Army, and to be temp. Capt. whilst so' empld. 2nd Sept. 1918.

* * * * *

Capt. J. M. Pritchard, 1-5th R. W. Kent R. T.F., and to be secd., *vice* Capt. (temp. Maj.) A. H. Burn, 59th Rif., Ind. Army. 3rd Sept. 1918.

* * * * *

Staff Lts. 2nd Cl.—The undermentioned relinquish their appts. :—

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Lt. I. A. McD. Weathrall, Ind. Army Res. of Off. 26th Aug. 1918.

* * * * *

Dep. Asst. Dir. of Labour (Cl. FF).—Lt. (temp. Capt.) A. H. Barnett, Ind. Army Res. of Off., from Comdt. and to retain his temp. rank whilst so empld. 4th Sept. 1918.

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CAVALRY.

Remt. Serv.

* * * * *

The undermentioned Lts. to be temp. Capts. whilst comdg. Remt. Sqdns. 16th Aug. 1918.—

(Temp. Capt.) H. S. Boyd, Ind. Army Res. of Off.

G. M. B. Cooke, Unatt. List, Ind. Army.

H. Eaton, Ind. Army Res. of Off.

A. S. Matthewman, Unatt. List, Ind. Army.

MEMORANDA.

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2nd Lt. W. H. Roberts, Ind. Army Res. of Off., to be temp. Capt. (with pay and allces. of Lt.) whilst empd. as Adj. and Qrmr. of a Military Disciplinary Labour Camp. 25th Aug. 1918.

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INFANTRY.

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General List.

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Temp. Lt. J. Bonnyman, M.C., from M.G.C. (Inf.), to be temp. Lt. on appt. as probr. to Ind. Army. 18 Dec. 1918, with seniority 5 June 1918

Temp. 2nd Lt. F. C. Dominy, from M.G.C. (Inf.), to be temp. 2nd Lt. on appt. as probr. to Ind. Army. 18 Dec. 1918, with seniority 27 Feb. 1918.

Temp. 2nd Lt. G. N. Barclay, from Sea. Highrs., to be temp. 2nd Lt. on appt. as probr. to Ind. Army. 18 Dec. 1918, with seniority 1 May 1918.

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TERRITORIAL FORCE.

* * * * *

INFANTRY.

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4th Bn., Ox. & Bucks. L.I.—Maj. G. P. R. Beaman (Maj, ret'd., Indian Army) resigns his commission in the T.F. 16th Jan. 1919.

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Third Supplement, dated the 16th January 1919, to the London Gazette of the 14th January, 1919, pages 811, 814 and 815.

*War Office,
16th January, 1919.*

REGULAR FORCES.

COMMANDS AND STAFF.

SPECIAL APPOINTMENTS.

Lt.-Col. A. H. Battye, Ind. Army, ceases to be graded for pay Cl. HH. 28th Nov 1917, and relinquishes his appt. 1st Jan. 1919.

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MEMORANDA.

Col. F. St. D. Skinner, having attained the age limit, is placed on ret. pay. 16th Dec 1918.

Lt.-Col. C. H. Bowle-Evans, C.M.G., M.B., Ind. Med. Serv., to be temp. Col. while specially empd. as an Asst. Dir. of Med. Serv. 7th June 1918.

* * * * *

The undermentioned to be actg. Capts :—

Whilst emp'd. with R.A.S.C. :—

Lt. T. C. V. Graham, Ind. Army Res. of Off., from 1st June to 26th Aug. 1918.

* * * *

Fourth Supplement, dated the 16th January 1919, to the London Gazette of the 14th January 1919, page 823.

*War Office,
16th January, 1919.*

The names of the undermentioned have been brought to the notice of the Secretary of State for War by Major-General F. C. Poole, C.B., C.M.G., D.G.O., General Officer Commanding, North Russian Expeditionary Force, for valuable and distinguished services rendered in connection with the operations in North Russia :—

* * * *

Marsh, Maj. & Bt. Lt.-Col. (T/Brig.-Gen.) F.G., C.M.G., 9th Gurkha Rif., I.A.

* * * *

Fifth Supplement, dated the 16th January 1919, to the London Gazette of the 14th January 1919, pages 825, 826 and 840.

*War Office,
16th January, 1919.*

* * * *

His Majesty the KING has been graciously pleased to approve of the award of the Distinguished Conduct Medal to the undermentioned Warrant Officers, Non-Commissioned Officers, and Men for gallantry and distinguished service in the Field :—

* * * *

50 2nd Cpl. J. Ormsby, India Unattd. List (15th Divl. Sig. Coy.). (MESOPOTAMIA).

For conspicuous gallantry and devotion to duty at Khan-Bahdadi, on 26th March, 1918. He displayed great coolness and resource in leading his cable wagon under heavy shell fire, thereby maintaining communication with the brigade at a critical time.

* * * *

London Gazette, dated the 17th January 1919, pages 908, 920 and 921.

*India Office,
17th January, 1919.*

* * * *

The KING has approved the appt. of the undermentioned gentlemen to be Quarter-masters with the hon. rank of Lieut. while serving with Indian Defence Force Units :—

Arthur Edward Richardson, Leicestershire Regt. 9th Mar. 1918.

William Samuel Farman, Norfolk Regt. 9th Mar. 1918.

Harry Bowden Davey, Rl. Arty. 9th Mar. 1918.

Robert Magee, Connaught Rangers, 12th Mar. 1918.

John MacDonald, Durham L.I. 12th Mar. 1918.

James Moreman, Leicestershire Regt. 19th Apl. 1918.

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The KING has approved the retirement of the following Officers of the I.A. :—

Lt.-Col. J. Henggan, D.S.O., in consequence of ill-health. 1st Dec. 1918.

Capt. P. K. Rivett-Carnac, in consequence of ill-health. 24th Aug. 1918.

The KING has approved the grant of the honorary rank of Capt. to Capt. A. A. R. Cope on resigning his commission in the I.A.R.O. 25th Mar. 1918.

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Supplement, dated the 18th January 1919, to the London Gazette of the 17th January 1919, pages 969 and 1024.

War Office,
18th January, 1919.

His Majesty the KING has been graciously pleased to approve of the award of the Meritorious Service Medal to the following Warrant Officers, Non-Commissioned Officers and Men, in recognition of valuable service rendered with the Armies in France and Flanders :—

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INDIAN ARMY.

CORPS OF MILITARY STAFF CLERKS.

50420 Sjt Lark, W. J., attd. 3rd Ech., G.H.Q.

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Second Supplement, dated the 18th January 1919, to the London Gazette of the 17th January 1919, pages 1025, 1028, 1030, 1031, 1033 and 1034.

War Office,
18th January, 1919.

REGULAR FORCES.

COMMANDS AND STAFF.

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The undermentioned temp. appts. are made :—

Spec. appts (Cl. FF).— Col. G. H. W. O'Sullivan, ret. pay, from Cl. GG, *vice* Lt.-Col. G. C. Atkinson, ret. pay, Ind. Army. 17th Dec. 1918.

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ROYAL ARMY SERVICE CORPS.

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Temp. Lt. H. J. Jolley (Asst. Commy. and Hon. Lt. Ind. Army) to be Adj. and to be actg. Capt. (with pay and allowances as Lt.) whilst so empld. 22nd Aug. 1918.

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MEMORANDA.

Bt. Col. (temp. Brig.-Gen.) W. E. R. Dickson, C.I.E., R.E., to retain his temp. rank whilst empld. as Insp.-Gen., D. of C., E. Persia, 26th Sept. 1918.

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REGULAR FORCES.

COMMANDS AND STAFF.

PERSONAL STAFF.

A.D.C.—The undermentioned relinquish their appts.

Lt. W. T. Baker, M.C., Ind. Army Res. of Off. 25th Sept. 1918.

Lt. C. A. Gordon, M.C., Ind. Army Res. of Off. 22nd Sept. 1918.

GENERAL STAFF.

G.S.O. 2nd Grade.—Bt. Lt.-Col. S. B. Orton, 2/39th Garhwal Rif., Ind. Army, relinquishes his appt. 19th Sept. 1918.

The undermentioned appts. are made :—

A.G.'s AND Q.M.G.'s STAFF.

A.A.G. and Q.M.G.—Maj. A. H. R. Dodd, 17th Cav. Ind. Army, from D.A.A. and Q.M.G., and to be temp. Lt.-Col. whilst so empld. 23rd Sept. 1918.

D.A.Q.M.G.—Capt E. C. Brown, 1/6th Gurkha Rif., Ind. Army, relinquishes appt. and the temp. rank of Maj. 17th Sept. 1918.

SPECIAL APPOINTMENTS.

Cl. BB.—And to be temp. Majs. whilst so empld. :—

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Capt. A. G. O. M. Mayne, D.S.O., 13th Lrs., Ind. Army. 26th Sept. 1918.

ATTD. TO HD.-QRS. UNITS.

Comdrs.

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Maj.-Gen. L. C. Dunsterville, C.B., Ind. Army, relinquishes his appt. 1st Oct 1918.

Brig. Majors.—Capt. H. Exham, 2/7th Gurkha Rif., Ind. Army, from Staff Capt., *vice* Capt. H. E. W. Bell-Kingsley, D.S.O., 2/4th Gurkha Rif., Ind. Army. 21st Sept. 1918.

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Staff Cpts.—Capt. C. V. Hingston, 5th Notts. and Derby. R., T. F., *vice* Capt. (temp. Maj.) E. C. Brown, 1/6th Gurkha Rif., Ind. Army. 12th Sept. 1918.

Lt. G. B. Harrison, 1/5th R. W. Surr. R., T. F., to be seed. and to be temp. Capt. whilst so empld., *vice* Capt. N. H. King-Salter, 1/6th Gurkha Rif., Ind. Army. 21st Sept. 1918.

2nd Lt. (temp. Lt.) A. N. Booth, R. A., Spec. Res., from Staff Lt., 1st Cl., and to be temp. Capt. whilst so empld., *vice* Cap. E. T. T. Todd, 121st Pioneers, Ind. Army. 27th Sept. 1918.

The undermentioned Lts., Ind. Army Res. of Off., relinquish their appts. and the temp. rank of Capt.:—

E. France. 14th Sept. 1918.

H. C. Stork. 1st Oct. 1918.

Staff Lt., 2nd Cl.

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Temp. 2nd Lt. S. Ellis, attd. 13th Rajputs, Ind. Army. 1st Oct. 1918.

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Comdt., Labour Corps.—Lt. A. E. Mould, Ind. Army Res. of Off., relinquishes his appt. and the actg. rank of Capt. 17th Sept. 1918.

Dep. Asst. Prov.-Marshal (Cl. FF).—Temp. Lt. R. St. J. Crowdy, M. G. Corps, and to be temp. Cap. whilst so empld., *vice* Lt. G. Shallow, Ind. Army Res. of Off., who relinquishes the temp. rank of Capt. 14th Sept. 1918.

HD.-QRS. OF ADMIN. SERV. AND DEPTS.

Asst. Dir. of Labour (Cl. X).—Lt. (temp. Maj.) A. B. George, Ind. Army Res. of Off., from D. A. D. of Labour (Cl. BB), and to be temp. Lt.-Col. whilst so empld. 20th Sept. 1918.

Dircc. of Agriculture.

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Asst. Dir. of Agri. (Cl. X), and to be temp. Lt.-Cols. whilst so empld.

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2nd Lt. R. J. D. Graham, Ind. Army Res. of Off. 13th July 1918.

MEMORANDA.

The undermentioned to be temp. Majs. whilst empld. as Circle Officers. 13th July 1918 :—

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Lt. R. E. Chessman, Ind. Army Res. of Off.

2nd Lt. G. R. Wimshurst, Ind. Army Res. of Off.

The undermentioned to be temp. Cpts. whilst empld. as Asst. Political Officers. 1st Sept. 1918 :—

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Lt. F. R. Walker, Ind. Army Res. of Off.
 Lt. J. F. D. Jeffreys, Ind. Army Res. of Off.
 Lt. J. S. Thompson, Ind. Army Res. of Off.
 Lt. L. S. L. Daeres, Ind. Army Res. of Off.
 Lt. L. N. Brown, Ind. Army Res. of Off.
 Lt. R. A. Haysom, Ind. Army Res. of Off.
 Lt. L. N. Reed, M. C., Ind. Army Res. of Off.
 Lt. H. H. F. M. Tyler, Ind. Army Res. of Off.
 Lt. D. G. Parry, Ind. Army Res. of Off.
 Lt. E. S. Berry, Ind. Army Res. of Off.
 Lt. A. Platts, Ind. Army Res. of Off.
 Lt. T. R. G. Lyell, Ind. Army Res. of Off.

Lt. W. B. Coulson, Ind. Army Res. of Off., from L.P.O. 2nd Grade, to be temp. Capt. whilst empld. as L.P.O., 1st Grade. 26th Aug. 1918.

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The undermentioned to be temp. Capts. :—

Whilst empld. as Circle Officers. 13th July 1918 :—

Lt. G. S. Cameron, Ind. Army Res. of Off.

2nd Lt. V. H. W. Dowson, Ind. Army Res. of Off.

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Lt. A. Fraser, Ind. Army Res. of Off., whilst empld. as O.C. Gardens. 13th July 1918.

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Lt. M. L. Anderson, Ind. Army Res. of Off., whilst empld. as Comdt. of a Labour Corps. 24th Sept. 1918.

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INFANTRY.

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General List.

Temp. Lt. G. E. Maguire, M. C., from Conn. Rang. (Serv. Bns.), to be temp. Lt. on appt. as prob. to Ind. Army. 18th Dec. 1918, with seniority 6th Aug. 1917.

Temp. 2nd Lt. P. S. Stanley, M.C., from Essex R. (Serv. Bns.), to be temp. 2nd Lt. on appt. as prob. to Ind. Army. 3 Nov. 1918, with seniority 15 Feb. 1917. (Substituted for Gaz. notification 7 Dec. 1918, incorrectly specifying transfer to Ind. Army Res. of Off.).

Temp. 2nd Lt. M. J. Brown, from K. R. Rif. C. (Serv. Bns.), to be temp. 2nd Lt. on appt. as prob. to Ind. Army. 18th December 1918, with seniority 27 Feb. 1918.

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Third Supplement, dated the 20th January 1919, to the London Gazette of the 17th January 1919, pages 1041, 1046, 1047, 1048 and 1049.

*War Office,
20th January, 1919.*

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MEMORANDA.

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Lt. J. B. Slade-Baker, Oxf. and Bucks. L.I., is apptd. for serv. with the Ind. Army (on prob.), 18th Dec. 1918, with seniority from 13th Jan. 1916.

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*War Office,
20th January, 1919.*

REGULAR FORCES.

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INFANTRY.

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General List.

• Temp. Lt. C. D. W. Harvey, from Dorset R. (Serv. Bns.), to be temp. Lt. on appt. as probr. to Ind. Army. 18 Dec. 1918, with seniority 12 Feb. 1917.

Temp. Lt. N. B. Jee, from M G.C. (Inf.), to be temp. Lt. on appt. as probr. to Ind. Army. 18 Dec. 1918, with seniority 10 Apr. 1917.

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Fourth Supplement, dated the 21st January 1919, to the London Gazette of the 17th January 1919, pages 1057, 1058, 1059, 1061, 1062 and 1065.

*War Office,
21st January, 1919.*

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

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ROYAL REGIMENT OF ARTILLERY.

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The undermentioned 2nd Lts., Ind. Army Res. of Off., to be actg. Lts., (without pay or allowances) whilst empld. with Divl. Ammun. Cois. 4th Nov. 1918 :—

A. J. Richardson.

C. W. Norris.

A. A. Deighton.

S. G. Burrow.

E. W. Lucas.

H. Bull.

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MEMORANDA.

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Maj. R. J. Cargill, Ind. Army, relinquishes his appt. as Asst. Comdt., Pris. of War Camp. 10th Jan. 1919.

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Lt. (actg. Capt.) E. A. Nesbitt, Ind. Army Res. of Off., to be actg. Maj. whilst empld. with R.A.S.C. 10th Oct. 1918.

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INFANTRY.

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General List.

Temp. Capt. P. Burn, from R. Dub. Fus. (Spec. Res.), to be temp. Lt. on appt. as probr. to Ind. Army. 18 Dec. 1918, with seniority 3 Sept. 1916.

Temp. Lt. H. G. L. Golding, from S. Lau. R. (Serv. Bus.), to be temp. Lt. on appt. as probr. to Ind. Army. 18 Dec. 1918, with seniority 19 Sept. 1918.

Temp. 2nd Lt. A. C. Thomas, from Welsh R. (Serv. Bns.), to be temp. Lt. on appt. as probr. to Ind. Army. 18 Dec. 1918, with seniority 25 Nov. 1918.

Temp. 2nd Lt. W. Roberts, from Welsh R. (Serv. Bns.), to be temp. 2nd Lt. on appt. as probr. to Ind. Army. 18 Dec. 1918, with seniority 29 May 1918.

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London Gazette, dated the 21st January 1919, page 1080.

*India Office,
21st January, 1919*

The undermentioned Officer of the Indian Army has been dismissed the service by sentence of a General Court-Martial:—

Temp. Second Lieutenant George Henry Evans. 22nd March 1918.

The undermentioned Officer of the Indian Army Reserve of Officers has been cashiered by sentence of a General Court-Martial:—

Lieutenant Richard Charles Bingham. 20th June 1918.

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No. 466.—In Army Department Notification No. 2542, dated the 25th October 1918 (page 1755), for “Goodard, Lt. E. N., Pnrs.” read “Goddard, Lt. E. N., Pnrs.”

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

MARINE DEPARTMENT.

Delhi, the 28th February 1919.

APPOINTMENTS.

No. 22.—The services of Engineer Lieutenant W. G. Mantfield, Royal Indian Marine, are placed at the disposal of the Home Department, for employment as Engineer and Harbour Master, Port Blair, *vice* Engineer Lieutenant Commander W. W. Collins, Royal Indian Marine, with effect from the 1st January 1919.

LONDON GAZETTE.

No. 23.—The following extracts are published for general information:—

London Gazette, dated the 20th December 1918, page 11955.

Admiralty, 13th December, 1918.

To be tempy. Cpts. :—

Ernest W. Huddleston, C.I.E.

Edward J. C. Hordern.

Bruce C. Marsh, D.S.O.

Michael W. Farewell.

Arthur St. C. Bowden.

To be tempy. Cdrs. —

Henry A. B. Digby-Beste

Eric V. Whish.

H. Hodgkinson.

Rose C. P. Price.

F. R. Davey.

Edward Stocken.

To be tempy Lieut.-Commdrs.—

Duncan J. Mantfield.

Arthur G. Maundrell.

Richard W. V. Beatty.

To be tempy. Lieuts.—

Charles H. Cosser.

Lancelot Sanderson.

Edgar W. Moulton.

John Beck.

R. A. Johnson.

George T. D. Wells.

Alfred H. Hicks.

George A. V. Howes.

Thomas E. Lincoln.
 Arthur E. Trick.
 Walter Fishley.
 Adrian G. Robertson
 Edward Whayman.
 Francis W. Platts.
 Percival F. Harne.
 Norman Wood-Smith.
 John L. Williams.
 Benjamin Jordan.
 To be tempy. Engr.-Commdrs.—
 Arthur Bonny.
 Archibald A. McDonald.

To be tempy. Engr. Lieut.-Commdrs.—
 Ernest S. Borner.
 Thomas B. Newton.
 George H. Hindman, D.S.O.
 Ernest R. Abbott.

To be tempy. Engr.-Lieuts.—
 William Symonds.
 George W. Hollings.
 William E. Williams.

6th Dec. 1918.

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London Gazette, dated the 24th December 1918, page 15051.

Admiralty, 20th December, 1918.

To be tempy. Capt —
 Neville F. J. Wilson, C.M.G., C.B.E., 6th Dec. 1918.

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A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATIONS.

Delhi, the 24th February 1919.

No. 946-P.-16.—It is hereby notified for general information, that the Railway Board have sanctioned a reconnaissance survey being carried out by the agency of the Darjeeling Himalayan Railway Company for a line of railway on the 2 feet gauge from Ghum, a station on the Darjeeling Himalayan Railway to Simana Bustee on the Nepal frontier, a distance of about 10 miles.

2. The survey will be known as the Ghum Simana Bustee railway reconnaissance survey.

The 25th February 1919.

No. 307-E.-19.—Mr. E. B. Beatson, Executive Engineer, North Western Railway, is transferred to the Oudh and Rohilkhand Railway.

The 26th February 1919.

No. 3-T.—18.—In exercise of the powers conferred by the Notification of the Government of India in the Department of Commerce and Industry, No. 801, dated the 24th March 1905, and in pursuance of section 47, subsection 3 of the Indian Railways Act, 1890 (IX of 1890), as in force in British India or as locally applied, the Railway Board sanction the following rules made by the Barsi Light Railway Company, Limited, under sub-section (1), clauses (f) and (g) of the said section, for and to be applicable to the Barsi Light Railway System situate in British India or in Native States, for regulating the terms and

conditions on which the Railway Administration will warehouse or retain goods at any station or depôt on the Barsi Light Railway, on behalf of the consignee or owner, and for regulating the use of rolling stock, engines and trains on the said railway by the public.

BARS LIGHT RAILWAY COMPANY, LIMITED.

I.—RULES FOR THE WAREHOUSING AND RETENTION OF GOODS.

Wharfage.

1. Wharfage should be calculated—

- (1) where freight is levied on weight—upon such weight ;
- (2) where freight is levied on the vehicle in or on which the goods are carried—upon the carrying capacity of such vehicle.

Circumstances.	Time allowed free.	Commodities.	Rate per maund or part of a maund per day or part of a day in excess of the free time.	REMARKS.
On goods for despatch waiting to be consigned, i.e., consignments brought to station, but consignment notes not received.	Closing time of the day.	For all commodities.	1 anna . . .	Goods will in all cases be at owner's risk until a receipt in the prescribed form has been granted duly signed by an authorised railway servant.
On goods available for delivery.				
Consignments not removed	From time of arrival till closing time of the day following that on which consignments are made available for delivery.	Do.	1 anna . . .	The goods shall be warehoused either under cover or in the open as space may be available.

2. A consignee must take delivery of goods forming part of a consignment whenever they are available for delivery, notwithstanding that the remaining goods are short or damaged or have not arrived at their destination or otherwise not available for delivery ; and, if the consignee does not take delivery of such goods forming part of a consignment as are available for delivery, they will be subject to wharfage charges if not removed within the time allowed for removal.

On Luggage and Parcels Available for Delivery.

3. For unclaimed booked luggage and parcels, the following warehouse charge will be made if they are not removed from railway premises within 7 days from the date of receipt :—

2 annas per package for first 24 hours or part of 24 hours.

1 anna per package for each subsequent day or part of a day.

On Carriages, Motor Cars and Palanquins.

4. (a) Carriages, motor cars, and palanquins left on the Company's premises over the Barsi Light Railway awaiting removal by consignee will,

after the expiration of 24 hours from the time they are available for delivery, be subject to a wharfage charge of Rs. 2 per carriage or motor car, and Re. 1 per palanquin for each subsequent day or part thereof.

(b) A similar charge will be levied on all carriages, motor cars and palanquins left on the Company's premises awaiting despatch order from consignor after the expiration of 24 hours from the time they are brought to the station, but until a railway receipt is granted the Railway does not acknowledge any responsibility in respect to such carriages, motor cars or palanquins which must be at owner's risk.

On Birds, Poultry and Animals.

5. For birds, poultry and animals, charges may be made as follows, after the expiry of 6 hours from the time they are available for delivery :—

Animals—One anna per animal per hour or part of an hour.

Poultry—One anna per head per hour or part of an hour.

Birds in baskets or crates, etc.—One anna per cubic foot or part of a cubic foot per hour or part of an hour.

These charges to be in addition to any expenses entailed in feeding the birds, animals, etc.

Under any circumstances, live animals should be removed from the Railway premises within 24 hours from the time of their arrival at destination, failing which they may be disposed of under section 56, clause 2, Railways Act IX of 1890.

Notice of Arrival.

6. The Barsi Light Railway Company do not undertake to send notice of arrival of goods and parcels to consignees; and the absence of such notice will not entitle consignees to claim exemption from wharfage or demurrage or storage charges if goods and parcels are not removed within the time allowed. Endeavours will, however, be made at receiving stations to advise consignees, when practicable, of the arrival of their goods and parcels. The cost of advices sent by post will be borne by the Company.

Treatment and Disposal of Unclaimed Goods and Parcels.

7. (a) Subject to the exception mentioned in Rule (e) below, unclaimed goods (parcels and luggage) are kept on hand at the station to which booked for a period of not less than one month, during which time the notice prescribed in section 56, sub-section (1) of the Indian Railways Act (IX of 1890), will be issued if the owner of the goods or person entitled thereto is known.

(b) If not taken delivery of within a period of not less than one month after receipt at the station to which invoiced or waybilled, unclaimed goods, luggage and parcels will be sent to the Unclaimed Goods or Lost Property Office and dealt with as laid down in Rule (f) below.

(c) Unclaimed articles will be liable to the wharfage and demurrage charges hereinbefore referred to, as well as to all freight and special expenditure incurred by the Railway on account of their custody and disposal.

(d) Where articles such as arms, ammunition, explosives, intoxicating liquors, opium and its preparations and hemp drugs, the sale of which by unlicensed persons is prohibited by law, are left unclaimed in the possession of the Railway, they will be made over to the Police or Excise authorities for disposal under the laws affecting the article. When not of a dangerous, perishable or offensive character, they will, however, be retained in the possession of the Railway for the same period as that prescribed for other unclaimed articles.

This rule, in so far as it relates to explosives, is supplemental to, and not in modification of, the rules made under the Indian Explosives Act.

(e) Perishable articles unclaimed or not taken delivery of, will be disposed of by auction at owner's risk and expense by the station master of the station at which they may be left after the expiry of 24 hours or earlier if they are, or are likely to become, offensive.

(f) Public sales by auction will be held every quarter of the year of all unclaimed or lost property, which has remained in the possession of the railway over 6 months. At least fifteen days' previous notice of each auction will be given by advertisement in a newspaper.

(g) Any surplus proceeds arising out of sale of lost property or unclaimed consignments after payment of all charges and expenses due to the Railway will be paid to the person or persons thereto entitled.

Lost Property.

8. (a) Lost property found in Railway vehicles or on Railway premises will, subject to the exception mentioned in paragraph (e) above, be sent to the Lost Property Office after 48 hours, and will be dealt with in the same manner as unclaimed booked goods.

(b) Application for the recovery of lost property should be made to the nearest station master, and also to the Traffic Manager, Kurduwadi, marked on the outside cover "Lost Property".

(c) The Lost Property Office is situated at Barsi Town.

(d) A fee of four annas is charged for each article when claimed at the Lost Property Office within one month, and 8 annas for every succeeding month or part of a month.

Left Luggage Offices or Cloak Rooms.

9. (a) Luggage may be placed for temporary custody in charge of the station masters at certain stations.

(b) A left luggage ticket will be given to any person depositing luggage or parcels for custody in a cloak room; and delivery will be made to any person presenting such receipt ticket, after which all responsibility of the Railway Administration in respect of such luggage or parcels shall absolutely cease and determine. The person presenting the ticket must sign his name on the ticket and enter the date. An Indemnity Bond should be executed by the owner in all cases of loss of Left Luggage Receipts.

(c) Before a left luggage ticket is given, the luggage ticket issued at the forwarding station in the case of luggage received by railway must be collected.

(d) A charge of 2 annas per package will be levied for each 24 hours or part of 24 hours, during which the luggage or parcel remains in a cloak room.

For the purpose of this rule, Sundays, Good Friday and Christmas Day are not considered *dies non*. The charge will be calculated from the time the package is deposited in the cloak room. This time will be marked on the Left Luggage Ticket just below the date.

(e) The responsibility of the Railway Administration for articles left in a cloak room shall be that of a bailee under sections 151, 152 and 161 of the Indian Contract Act, 1872 (IX of 1872).

Articles deposited in cloak rooms, which are unclaimed, will, after a period of one month, be transferred to the Lost Property Office and be dealt with as prescribed in rules for unclaimed packages.

II.—RULES FOR REGULATING THE USE OF ROLLING STOCK, ENGINES AND TRAINS.

10. *Demurrage.*

Circumstances.	Time allowed free.	Rate per ton or part of a ton of carrying capacity per hour or part of an hour in excess of the free time.	REMARKS.	
IN RAILWAY PREMISES.				
On vehicles ordered and waiting to be loaded by senders or detained for consignment note or otherwise owing to default of or at the request of the sender.	6 hours of day-light from the time at which the vehicles are placed in position.	4 pies.		
On loaded vehicles waiting to be discharged by owners.	6 hours of day-light from the time at which the vehicles are placed in position for unloading.	4 pies.	The Railway Administration will at its option unload the vehicles and charge the consignee for doing so and will also charge wharfage on the contents under Rule 1.	
IN PRIVATE SIDINGS.				
On vehicles waiting to be loaded at a private siding.	6 hours of day-light from the time at which the vehicles are placed in the siding.	4 pies.		
On loaded vehicles waiting to be discharged in a private siding.	6 hours of day-light from the time at which the vehicles are shunted in the siding.	4 pies.		

NOTE.—Day-light hours are reckoned as from 6 to 18 o'clock.

Demurrage Charge on Reserved Carriages.

11. When for the convenience of passengers, reserved carriages are detained at intermediate stations, a charge of 12 annas for an 8-wheeled carriage per hour or part of an hour will be made, but the charge will only be collected when orders to this effect are specially issued.

The same charge applies for detention to carriages ordered by intending passengers and not used from the time the vehicle is available till the time when intimation is received that it is not required.

Demurrage Charge for Engine.

12. A demurrage charge of Rs. 8 per hour or part of an hour on account of engine hire will be made for the extra hours if an engine of a public special train is detained *en route* at the party's request.

III.—CALCULATION OF CHARGES.

13. In calculating wharfage and demurrage charges, fractions of one anna less than 6 pies shall be dropped and 6 pies and over shall be charged as one anna. When the total amount of demurrage or wharfage due on any consignment is less than 2 annas it shall be foregone.

IV.—GENERAL.

14. (a) In the event of goods requiring to be loaded or unloaded by owners becoming liable to both demurrage and wharfage charges, the Railway Administration may levy both demurrage and wharfage charges for such periods as the goods would be liable to such charges under these rules.

(b) If and for so long as the state of the traffic or any sudden emergency makes it necessary and after advertisement in the local newspapers, the rate of demurrage or wharfage may be increased and the free time may be curtailed.

(c) Sundays, Christmas Day and Good Friday will be reckoned in charging demurrage on all wagons made available for unloading on those days and stations will also be opened for unloading of wagons on those days so that merchants receiving wagons to their addresses, which they are required to unload, may do so.

This does not apply in the case of wharfage in which connection the above days will be treated as *dies non* as hitherto.

(d) Explosives or dangerous goods must be removed by the consignee from the receiving station during the 12 hours of day-light after arrival; if this condition is not strictly complied with, the Railway Administration may return the consignment to the consignor at his risk and expense.

(e) The Railway Administration have the same lien on goods for demurrage and wharfage, and, if incurred, for unloading as for freight, and these charges must be paid before the goods are removed.

The 27th February 1919.

No. 376-E.—18.—Rai Sahib Bhola Nath De, Sub-Engineer, 1st grade, is appointed to the Provincial Engineer Establishment of State Railways as an Assistant Engineer with effect from the 2nd January 1919 and is posted to the Eastern Bengal Railway.

F. A. HADOW,
Secretary, Railway Board.

INDIAN MUNITIONS BOARD.

NOTIFICATION.

Delhi, the 24th February 1919.

No. E-171.—Mr. W. F. Marchinton is appointed Controller (Electrical and Mechanical), Calcutta, with effect from the 31st December 1918, *vice* Mr. H. Burkinshaw, resigned.

P. R. R. RUDMAN,
Secretary, Indian Munitions Board.



The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 1, 1919.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Indian Legislative Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 26th February, 1919, and is hereby promulgated for general information :—

ACT NO. I OF 1919.

An Act to extend the powers of local authorities in regard to the granting of pensions and gratuities.

WHEREAS it is expedient to extend the powers of local authorities in regard to the granting of pensions and gratuities ; It is hereby enacted as follows :—

1. (1) This Act may be called the Local Authorities Pensions and Gratuities Act, 1919.
Short title and extent.

(2) It extends to the whole of British India, including the Sonthal Parganas.

2. In this Act "officer" means any person who has undertaken the service of Government and who, immediately prior to undertaking such service, was paid and employed solely by a local authority and, but for undertaking such service, would in the ordinary course have continued in such employment.
Definition.

3. Notwithstanding anything contained in any enactment or in any rule made thereunder regulating the powers of local authorities, and without prejudice to any powers conferred by or under any such enactment, a local authority may grant a pension or gratuity to any officer thereof who may, since the fourth day of August, 1914, have been wounded or otherwise incapacitated in the service of Government, and to the widow or child of any such officer who may

have died in consequence of injuries received or illness contracted since the fourth day of August, 1914, in the course of such service.

4. (1) Such pension or gratuity may be granted Provision as to pen- in addition to any pension slons and gratuities. or gratuity payable to the officer or his wife or child, as the case may be, under any general or special orders of His Majesty in Council or of the Governor General in Council, but shall not, save with the sanction of the Governor General in Council, exceed the amount of the pension or gratuity to which the officer or his wife or child would have been entitled under any such orders if his employment by the local authority had been service for the same time and on the same pay under Government.

(2) Any pension granted under this Act may be made to take effect from such date subsequent to the fourth day of August, 1914, and subject to such conditions as the local authority may think fit.

5. Subject to the provisions of this Act, the decision of a local authority to grant a pension or gratuity thereunder shall be made in such manner and shall be subject to such sanction as may be prescribed by any enactment or rule regulating the grant by such local authority of pensions and gratuities :
Procedure.

Provided that in every case the sanction of the Local Government shall be necessary.

H. M. SMITH,

Offy. Secretary to the Government of India.



The Gazette of India.

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DELHI, SATURDAY, MARCH 1, 1919.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced in the Indian Legislative Council, Reports of Select Committees presented to the Council, and Bills published under Rule 23.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Indian Legislative Council on the 26th February, 1919 :—

No. 6 of 1919.

*A Bill further to amend the Indian Oaths Act,
1873.*

WHEREAS it is expedient further to amend the Indian Oaths Act, 1873 ; It is hereby enacted X of 1873. as follows :—

1. This Act may be called the Indian Oaths
Short title. (Amendment) Act, 1919.
2. In section 3 of the Indian Oaths Act, 1873, X of 1873.
Amendment of section after the word "prescribed,"
3 of Act X of 1873. the words "by or under any
Instruction under the Royal Sign Manual of
His Majesty or " shall be inserted.

STATEMENT OF OBJECTS AND REASONS.

The assumption of their high offices by the Governor General, Governors, Lieutenant-Governors, Members of Executive Councils and Chief Commissioners is at present lacking in any formality of a nature to mark the serious nature of the occasion or the weight of responsibility involved. It is accordingly proposed, with the approval of the Secretary of State, that oaths or affirmations of allegiance and office should in future be taken with due solemnity by the officials concerned at the time of entering upon the discharge of their duties.

2. Section 16 of the Indian Oaths Act, 1873, is a bar to the taking of an oath by officials who are not required to take one under any provision of law; and since it is intended to effect the purpose in view by the issue of Instructions to the Governor General under the Royal Sign Manual of His Majesty, it is necessary to except oaths, etc., taken in compliance with such Instructions from the operation of the Act of 1873. The Bill amends section 3 accordingly.

DELHI :

The 21st February, 1919. }

W. H. VINCENT.

H. M. SMITH,

Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Indian Legislative Council on the 26th February, 1919 :—

No. 7 of 1919.

A Bill further to amend the Indian Electricity Act, 1910.

WHEREAS it is expedient further to amend the Indian Electricity Act, 1910 ; It is hereby enacted as follows :—

1. This Act may be called the Indian Electricity
Short title. (Amendment)
Act, 191 .

2. For clause (b) of sub-section (2) of section
of 1910. 8 of the Indian Electricity
Amendment of section Act, 1910, the following
8, Act IX of 1910. shall be substituted,

namely :—

“(b) Before granting a license under this Part,

the Local Government shall consult every local authority concerned, and where such local authority advances any objection to the grant of a license, the Local Government shall take such objection into consideration, and, if in its opinion it is insufficient, it shall record in writing and communicate to such authority its reasons for such opinion :

Provided that, if such objection is based on a rival claim for such a license, the Local Government shall give preference to the application of the local authority unless there exist special circumstances which, in its opinion, render such preference inexpedient.”

STATEMENT OF OBJECTS AND REASONS.

UNDER the old Indian Electricity Act, III of 1903, there was an obligation imposed on the Local Government to consult every local authority, as a preliminary measure, on the merits of an application from any person for a license. Under the new Act IX of 1910, this provision has been abolished, and a local authority is reduced to the position of a private individual, who is at liberty to raise objections against the draft application within the prescribed period. Formerly, a local authority had two opportunities of stating its case to the Local Government; now there is only one opportunity for it to raise a protest. The provisions of the old Act embodied in section 4 (1) (a) are, therefore, proposed to be enacted.

Secondly, a proviso is added that when a local authority puts up a rival claim for a license, it shall receive the first consideration inasmuch as it is the proper body entrusted with the interests of the residents of the local area. A joint stock company formed on business consideration ought to have a secondary claim for a license. A local authority has a right to purchase the undertaking under section 7 of the Act, after a certain prescribed period. It follows, therefore, as a natural corollary that if the said authority is willing and able to finance the scheme from its ordinary revenue, or by means of a loan to be raised under the Local Authorities Loans Act, there is no reason why a company of share-holders or another person should have the business from the beginning.

BANDRA :

23rd December, 1918. }

V. J. PATEL,
Additional Member.

H. M. SMITH,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Indian Legislative Council on the 26th February, 1919 :—

No. 8 OF 1919.

A Bill further to amend the Negotiable Instruments Act, 1881.

WHEREAS it is expedient further to amend the Negotiable Instruments Act, 1881 ; It is hereby enacted as follows :—

1. This Act may be called the Negotiable Instruments (Amendment) Act, 191 .
Short title.
2. In section 9 of the Negotiable Instruments Act, 1881, (hereinafter called the said Act), for the words "payable to, or to the order of, a payee," the words "payable to order" shall be substituted.
Amendment of section 9 of Act XXVI of 1881.
3. For sub-section (1) of section 13 of the said Act, the following sub-section shall be substituted, namely :—
Amendment of section 13 of Act XXVI of 1881.
“(1) A “negotiable instrument” means a promissory note, bill of exchange or cheque payable either to order or to bearer.
Explanation (i).—A promissory note, bill of exchange or cheque is payable to order which is expressed to be so payable or which is expressed to

be payable to a particular person, and does not contain words prohibiting transfer or indicating an intention that it shall not be transferable.

Explanation (ii).—A promissory note, bill of exchange or cheque is payable to bearer which is expressed to be so payable or on which the only or last indorsement is an indorsement in blank.

Explanation (iii).—Where a promissory note, bill of exchange or cheque, either originally or by indorsement, is expressed to be payable to the order of a specified person, and not to him or his order, it is nevertheless payable to him or his order at his option.”

4. In section 48 of the said Act for the words “payable to the order of a specified person, or to a specified person or order,” the words “payable to order” shall be substituted.
Amendment of section 48 of Act XXVI of 1881.

5. In section 121 of the said Act for the words “payable to, or to the order of, a specified person,” the words “payable to order” shall be substituted.
Amendment of section 121 of Act XXVI of 1881.

STATEMENT OF OBJECTS AND REASONS.

UNDER section 8, sub-section (4) of the English Bills of Exchange Act, 1882, “a Bill is payable to order which is expressed to be so payable or which is expressed to be payable to a particular person and does not contain words prohibiting transfer or indicating an intention that it should be transferable.” If, therefore, a drawer of a cheque in England desires it to be not negotiable, the words “not negotiable” should be stamped across the face of the cheque, and if he fails to do so, the cheque would be treated as a negotiable instrument although the word “bearer” printed on the cheque is scored through and the word “order” not substituted therefor. In India, too, the mercantile community as well as the banks deal with cheques payable to a specified person without the addition of the words “or order” or “or bearer” in accordance with the English law, namely as cheques payable to that person or his order. It has, however, been recently ruled by the Bombay High Court in *Dosabhai vs. Virchand* that “a cheque from which the word ‘bearer’ is struck out and there is no substitution of the word ‘order’ is not negotiable within the meaning of the Negotiable Instruments Act, 1881 ; and that the custom of trade which exists in the Bombay market whereby a cheque with the word ‘bearer’ struck out without the word ‘order’ is regarded as an ‘order’ cheque and negotiable cannot legally be recognized.”

This decision has caused a good deal of confusion in commercial and banking circles.

The proposed Bill is, therefore, intended to bring the provisions of the Negotiable Instruments Act, 1881, into line with the hitherto existing practice in India.

V. J. PATEL,
Additional Member.

BANDRA :

The 3rd January, 1919. }

H. M. SMITH,
Offg. Secretary to the Government of India.



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PART VI.

Proceedings of the Indian Legislative Council.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE INDIAN LEGISLATIVE COUNCIL ASSEMBLED UNDER
THE PROVISIONS OF THE GOVERNMENT OF INDIA ACT, 1915.
(5 & 6 Geo. V. Ch. 61.)

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on
Wednesday, the 19th February, 1919.

PRESENT :

His Excellency BARON CHELMSFORD, P.C., G.M.S.I., G.M.I.E., G.C.M.G., G.C.B.E.,
Viceroy and Governor General, *presiding*, and 47 Members, of whom
40 were Additional Members.

STATEMENT LAID ON THE TABLE.

The Hon'ble Sir Claude Hill :—"In pursuance of your Excellency's promise in your opening speech, I now lay on the table a statement* reviewing the Foodstuffs position up to date, giving details of the steps taken by the Government of India in respect of the control of foodstuffs up to date, estimating the present position and forecasting the results of the measures that we have adopted."

QUESTIONS AND ANSWERS.

The Hon'ble Rai Bahadur B. D. Shukul asked :—

1. "Has the feasibility of adopting Indian vernaculars as the media of instruction for Indian pupils in Agricultural Schools and Colleges as a means of popularising agricultural education amongst agricultural classes been considered? If so, with what result?"

* *Vide* Appendix A.

[*Sir Claude Hill ; Rai Bahadur B. D. Shukul.*] [19TH FEBRUARY, 1919.]

The Hon'ble Sir Claude Hill replied :—

" At the instance of the Board of Agriculture in India which met at Poona in December, 1917, a scheme for the establishment of Agricultural Middle Schools in the various provinces has been commended to Local Governments and Administrations, but the question whether the schools should be vernacular or Anglo-vernacular has been left to their decision in accordance with local conditions. I may add that in the Bombay Presidency and Sind vernacular Agricultural Schools have been established, and it is proposed to open similar schools in the Central Provinces.

It would not be feasible to adopt Indian vernaculars as the media of instruction in the advanced course of study at Agricultural Colleges, but the Colleges at Lyallpur and Cawnpore have vernacular classes or courses for the sons of agriculturists."

The Hon'ble Rai Bahadur B. D. Shukul asked :—

Information regarding certain heads for the current financial year.

2. " Will Government please furnish information as regards each province relating to the following heads for the current financial year up to 31st December 1918 :—

- (a) Areas affected by famine and scarcity.
- (b) Total amount of suspensions and remissions of the land-revenue.
- (c) Number of persons in receipt of gratuitous relief.
- (d) Number of persons working on relief works and the amount spent thereon.
- (e) Amount of taccavi advances—
 - (i) for seed and bullocks ;
 - (ii) for land improvement.
- (f) Other measures of relief adopted to relieve distress ?"

The Hon'ble Sir Claude Hill replied :—

" The scarcity situation in India had not sufficiently developed by the end of the year 1918 for information to be collated on some of the points dealt with in the Hon'ble Member's question. So far as the information asked for is available, it is given below :—

- (a) No famine had been declared in any part of India on 31st December last. Scarcity had been declared in—
 - (1) a portion of the Garhwal district of the United Provinces ;
 - (2) Sironcha tahsil of the Chanda district, Sihora and Murwara tahsils of the Jubbulpore district, Banda tahsil of the Saugor district and the whole of the Damoh district in the Central Provinces ; and
 - (3) the districts of Ahmedabad, Kaira, Panch Mahals, Ahmednagar, Nasik, Poona and West Khandesh and in the Kathiawar Agency in the Bombay Presidency.

In certain other areas, as I shall show, preliminary measures had been taken, although it had not then been found necessary to declare the existence of famine or scarcity.

- (b) The information is not yet available.
- (c) The numbers in receipt of gratuitous relief in the week ending 28th December last were—

(1)	United Provinces, Garhwal	511	
(2)	Bihar and Orissa, Angul	971	
(3)	Central Provinces, {	Jubbulpore	1,479
		Damoh	654
		Chanda	1,636
(4)	Central India, {	Lugasi	117
		Bijna	57

[19TH FEBRUARY, 1919.] [Sir Claude Hill; Rai Bahadur B. D. Shukul;
Sir William Vincent.]

(d) No regular relief works had then been opened; but the numbers of persons on test works for the same week were—

(1) United Provinces,	{ Etawah	1,762
	{ Allahabad	155
	{ Jalaun	839
(2) Central Provinces,	{ Damoh	369
	{ Chanda	261

The amount spent on these works during 1918 is not known, but must clearly have been very small.

(e) Statistics of the actual distribution of taccavi before the end of the year are not available; but the following additional grants had by then been sanctioned by the Government of India for distribution as taccavi, mainly with a view to stimulate the sowing of rabi crops, including land improvement and the purchase of seed and fodder :—

	R
United Provinces	1,94,60,000
Punjab	5,00,000
Central Provinces	11,50,000
Ajmer-Merwara	55,000
North-West Frontier Province	1,80,000

(f) Other measures of relief include a grant of R2 lakhs to the Central Provinces for the relief of weavers; and the Madras Government allotted R4,000 for the same purpose in the Anantapur District. Concession rates were introduced for the carriage of fodder by rail to affected areas in the Punjab, the United Provinces and Rajputana; and a grant of R2,58,000 was made for the importation by Government agency of fodder to Ajmer-Merwara. Fodder Controllers were appointed in the Bombay Presidency and the Punjab."

The Hon'ble Rai Bahadur B. D. Shukul asked :—

*3. "(a) Do the Government of India possess any knowledge of the formation of an association in the Province of Bihar and Orissa known as the 'Bihar and Orissa Civil Service Association,' and, if so, will Government please state the aims and objects of the association and the scope of its activities, and whether the organisers of the association had obtained any previous sanction from Government?"

Bihar and Orissa Civil Service Association.

(b) Are the members of the Indian Civil Service, as Government servants, not precluded from organising themselves into a political body?"

The Hon'ble Sir William Vincent replied :—

"The Government of India are aware that there is in the Province of Bihar and Orissa as well as in other provinces an Indian Civil Service Association which exists for the purpose, amongst others, of enabling the members of the Service to discuss matters which affect them as a body. A copy of the Government Servants' Conduct Rules on the question of Government servants taking part in political movements is laid on the table."

So far as the Government of India are aware the Bihar and Orissa Indian Civil Service Association has not taken part in any political movement, nor has it contravened this rule."

The Hon'ble Rai Bahadur B. D. Shukul asked :—

4. "(a) Will Government please lay upon the table a statement giving salt figures for the last ten years ending March 1918, showing the proportion borne

* Not included in these Proceedings.

[*Rai Bahadur B. D. Shukul ; Mr. A. H. Ley ;* [19TH FEBRUARY, 1919.]
Mr. Kamini Kumar Chanda ; Sir Claude Hill.]

by salt produced under each of the following three systems separately to the total production of salt and the normal price thereof prevailing in each year:—

- (i) The Excise license system.
- (ii) The monopoly system.
- (iii) Government factories.

(b) Is it a fact that Government had not under their control a sufficient quantity of salt to meet the balance between supply and demand at the normal price, and that this fact partly contributed to the abnormal rise in prices of late ?

(c) If so, will Government state what action they have taken or propose to take with a view to ensure a continuous flow of supply of a reasonably good quantity of salt at a reasonable price in future ? ”

The Hon'ble Mr. A. H. Ley replied :—

“ (a) As the terms ‘ Excise License System ’ and ‘ Monopoly System ’ are only used in the Madras Presidency, and as an important proportion of that Presidency's salt is now produced under a combination of these two systems, it is impossible to follow the Hon'ble Member's classification. On the assumption that the Hon'ble Member desires to know what proportion of the annual production of salt is initially in Government's hand, a statement* is laid on the table showing the production—

- (i) of Government and Excise Salt in Madras ;
- (ii) of Baragra and Sea Salt in Bombay ; and
- (iii) by the Northern India Salt Revenue Department.

No figures are available to show the normal price of each kind of salt for the last ten years. But a statement* is laid on the table showing the average annual retail price of salt in each Province.

(b) Deficiencies in supply, due to bad seasons, partly contributed to the recent rise in prices ; but the primary causes were the heavy falling off in imports and reckless speculation.

(c) As regards measures to increase production which, it is hoped, will ensure a continuous supply of salt at a reasonable price in future, the Hon'ble Member is referred to the answer given to the Hon'ble Mr. Sarma in the Council of 23rd September, 1918, of which, if he so desires, I shall be very glad to send him a copy.”

The Hon'ble Mr. Kamini Kumar Chanda asked :—

Increased
freight on
rice from
Burma.

5. “ (a) Is it a fact that there is scarcity in several parts of the country and the situation threatens to be acute in several provinces ?

(b) Is it a fact that the freight on rice from Burma has now been increased from R6 to R55 per ton ?

(c) If so, do Government propose to consider the necessity of reducing the freight to the pre-war rate ? ”

The Hon'ble Sir Claude Hill replied :—

“ (a) It is a fact that there is scarcity in several parts of the country, but it is only in comparatively small areas that it threatens at present to be acute.

(b) and (c) The freight on rice from Rangoon to Bombay was, until the 15th January, 1919, at R55 per ton, the pre-war rate varying from R7 to R10. The Hon'ble Member is referred to the Press Note issued on the 10th January by the Foodstuffs Commissioner, announcing that the Agent in India to the Shipping Controller had agreed to a reduction in the rate from Rangoon to Bombay to R40 per ton, proportionate reductions being made of freight rates to other Indian ports. On the 30th January a further reduction to R30 per ton in the case of freight to Bombay was announced by the Foodstuffs Commissioner

* *Vide* Appendix B to these Proceedings.

[19TH FEBRUARY, 1919.] [Sir Claude Hill; Mr. V. J. Patel; Sir Arthur Anderson; Sir William Vincent.]

after consultation with the Agent in India to the Shipping Controller and the Shipping Companies concerned. This rate as also the reduced rates to other ports then announced will remain in force for a minimum period of three months."

The Hon'ble Mr. V. J. Patel asked :—

6. "(a) Is it a fact that a special officer was appointed to the Railway Board a year and a half ago? If so, what are his duties and what is the work entrusted to him at present?"

Appoint-
ment of a
Special
officer to the
Railway
Board.

(b) Has any report been prepared by him, or is there any brochure concerning his work? If so, is the said report or brochure to be published?"

The Hon'ble Sir Arthur Anderson replied :—

"It is a fact that a temporary officer was employed by the Railway Board to write a Monograph on Indian Railway rates and connected subjects. He has produced a work of some 600 pages which will shortly be on sale by the Superintendent, Government Printing. His connection with Government terminated on 31st January, 1919."

The Hon'ble Mr. V. J. Patel asked :—

7. "Do Government propose to accept the view contained in paragraph 317 of the Montagu-Chelmsford Report on Indian Constitutional Reforms that there should be in all services that are now recruited in England a fixed percentage of recruitment in India increasing annually?"

Paragraph
317 of the
Indian Con-
stitutional
Reforms
Report.

(b) If the answer to part (a) be in the affirmative, will Government give the public an opportunity to express themselves on their proposals before the same are laid before the Secretary of State for India in Council?"

The Hon'ble Sir William Vincent replied :—

"(a) The matter is at present under the consideration of the Government of India.

(b) It is open to any member of the public or any association to avail themselves of the invitation extended in paragraph 354 of the Report to express an opinion upon it."

The Hon'ble Mr. V. J. Patel asked :—

8. "In giving effect to the various recommendations of the Public Services Commission in the direction of Indianising some of the Imperial Services which would involve reduced terms of employment, do Government propose to take steps to guard, if necessary, the existing vested interests of the present members of the lower Services who are eligible for promotion to the Imperial Services on the higher terms now in force?"

Guarding of
interests of
members
eligible for
promotion
to Imperial
Services.

The Hon'ble Sir William Vincent replied :—

"Generally speaking the Government of India have every desire to protect the vested interests of existing members of the various services, but the recommendations of the Commission are still under discussion and consideration, and the conclusions reached will have to be submitted for the final approval of the Secretary of State. While, therefore, it is impossible to make any more definite statement in reply to a question couched in such general terms, it would be helpful if the Hon'ble Member would supply a list of the recommendations of the Commission to which he refers as involving reduced terms of employment."

The Hon'ble Mr. V. J. Patel asked :—

9. "(a) Has the attention of Government been drawn to a letter purporting to come from 'Indian Clerks' which appeared in the *Bombay Chronicle* of the 30th December, 1918?"

Residential
accommoda-
tion of
Indian and
Anglo-Indian
clerks at
New Delhi.

[*Mr. V. J. Patel; Sir Claude Hill; Sir William Vincent.*] [19TH FEBRUARY, 1919.]

(b) Will Government be pleased to state the respective residential accommodation provided for Indian and Anglo-Indian clerks at New Delhi?"

The Hon'ble Sir Claude Hill replied :—

" The answer to (a) is in the affirmative. With reference to (b) statements* are placed on the table showing in detail the accommodation which is provided for in the designs approved for European and Indian clerks' quarters in New Delhi. It may be remarked that representatives of the Indian clerks were consulted by me before the designs were approved, and that suggestions made by them were carried out as far as practicable. Generally speaking the designs for the Indian clerks' quarters have been made so as to ensure that privacy in home life which it has been ascertained the very large majority of clerks desire. It has also been arranged that a few quarters similar to those built for European clerks will be set apart for the use of senior Indian clerks who may prefer to adopt a European style of living. During the present season only two classes of quarters intended for Indian clerks have been available, viz., Class D intended for clerks drawing salaries of R101 to R200, and Class E intended for clerks drawing salaries of less than R100. On the other hand, the classes of European clerks' quarters available have been :—

Class II intended for clerks drawing salaries of R201 to 300 and chumeries intended for bachelors. New Delhi accommodation has been resorted to this year on account of congestion, and in the case both of European and of Indian clerks the allotment of accommodation has been made without regard to the seniority of the occupants, and it may thus have happened that some Indian clerks are housed in houses of a class inferior and that some European clerks are housed in houses of a class superior to what they were entitled to. With the construction of houses of the remaining classes in both categories this will be remedied.

As regards the other matters complained of by the writer to the *Bombay Chronicle* the provision of furniture free of charge is a temporary arrangement. If furniture is provided at all hereafter as a permanent measure, the question of the payment of rent on the basis of value supplied will be considered. With regard to the provision of electric light it has been decided in the first instance not to provide electric light for either European or Indian clerks on pay of less than R200 per mensem as it is considered that few clerks on this rate of pay will wish to pay for an electric installation. If a demand arises, it will be met.

It is not the case, as stated by the writer, that the floors of the Indians' quarters are *kutchra*. They are *pukka*, though, owing to the impossibility of securing cement, it was not possible to carry out, in the case of all quarters, the full specification, and on some of them the *pukka* flooring is composed of lime concrete, which has proved not quite satisfactory. This will be put right as soon as possible. The complaint about the kitchens will be investigated but, as every kitchen is provided with its own cooking place and flue, there is no reason why smoke should penetrate into other rooms."

The Hon'ble Mr. V. J. Patel asked :—

Views of
Indian Civil
Servants
regarding
the Reforms
Report.

10. " Will Government be pleased to state whether they have called upon the Indian Civil Servants to express their views on any of the recommendations of the Reforms Report?"

The Hon'ble Sir William Vincent replied :—

" The Government of India suggested to the Provincial Governments that, before submitting their views to the Government of India, they should consult selected officials. Individual officers belonging to the Indian Civil Service and other services were thus given an opportunity to express their views."

*Not included in these Proceedings.

[19TH FEBRUARY, 1919.]

[*Mr. V. J. Patel ; Sir William Vincent ;
Mr. A. H. Ley ; Sir Dinshaw Wacha ;
Sir Claude Hill.*]**The Hon'ble Mr. V. J. Patel** asked :—

11. " Will Government be pleased to lay on the table in due course a statement embodying the rules followed in dealing with applications made by Indians to the India Office authorities in England for appointments in their gift, and showing year by year since 1900 (a) the number of such applications received, (b) the appointment applied for in each case, and (c) the reply given to each applicant ? "

Applications made by Indians in England for appointments.

The Hon'ble Sir William Vincent replied :—

" The Government of India regret that they have no information in the matter."

The Hon'ble Mr. V. J. Patel asked :

12. " Has any report been received from the Trade Commissioner for India in London regarding his work since his appointment ? If so, will Government consider the advisability of publishing it ? "

Publication of report of the Trade Commissioner for India in London.

The Hon'ble Mr. A. H. Ley replied :—

" As promised in reply to a question by the Hon'ble Mr. Khaparde in this Council on the 4th September, 1918, the Indian Trade Commissioner was asked for a formal report on the working of his office. This has not yet been received, but will be published as soon as it is received."

The Hon'ble Sir Dinshaw Wacha asked :—

13. " Will Government be pleased to lay on the table a statement regarding the operation of the Cotton Cloth Act, 1918, since it came into force ? "

The Cotton Cloth Act.

The Hon'ble Mr. A. H. Ley replied :—

" Owing to the marked fall in the price of cotton cloth which occurred throughout the country immediately after the Cotton Cloth Act, 1918, came into force, it proved unnecessary to put the provisions of the Act into operation at once. The Controller of Cotton Cloth and the Advisory Committee appointed under the Act have, however, met at regular intervals and have kept a close watch on the situation. The Controller has also visited several of the Provinces. As the price of cloth has again risen considerably, it has been decided to commence the manufacture of standard cloth to meet the requirements of the United Provinces, Bihar and Orissa and the Punjab. Five per cent. only of the monthly output of the looms will be taken up in the first instance. Further details of the work which has been done by the Controller of Cotton Cloth will be found in the Press Communiqué recently issued by that officer, a copy* of which is placed on the table."

The Hon'ble Sir Dinshaw Wacha asked :—

14. " Have any substantial efforts been made in India by the State or by private enterprise or both within recent years to obtain increased agricultural products, specially food-grains, by the use of well-known agricultural chemicals ? If so, to what extent and in what places ? "

Use of chemicals for agricultural purposes.

The Hon'ble Sir Claude Hill replied :—

" All the Agricultural Departments in India have experimented and are experimenting with chemical fertilizers as will be seen from the reports of the Departmental Farms.

Chemical fertilizers are extensively used by planters and to some extent it is believed by large Indian land-holders.

* Not included in these Proceedings.

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The use of chemical manures by small cultivators is restricted by the price and the small increase in outturn relatively to the cost. There are also difficulties in the way of the small cultivator obtaining such manures on account of the lack of selling agencies. A beginning has, however, been made by one Co-operative Society in the Tanjore District of Madras, which manufactures bone phosphate and sells it to its members."

The Hon'ble Sir Dinshaw Wacha asked :—

The Cotton
Clearing
House at
Bombay.

15. " Do Government propose to obtain a report from the Chairman of the Cotton Clearing House on the working of the house from its commencement to 31st December last, and to publish the report for general information? "

The Hon'ble Mr. A. H. Ley replied :—

" I will ask the Government of Bombay for a report as suggested by the Hon'ble Member."

The Hon'ble Sir Dinshaw Wacha asked :—

Indian
indentured
coolies in
Fiji.

16. "(a) Has the attention of Government been drawn to the following suggestions made by Mr. O. F. Andrews in an article appearing under his signature in the ' Modern Review ' of December, 1918, on Indian indentured coolies in Fiji, namely :—

- (i) The immediate closing down of the last years of service in the coolie lines of those under indenture.
- (ii) Inducements to be given to unmarried men in Fiji to return to India to get wives.
- (iii) The present coolie lines to be entirely reconstructed on a different model allowing for separate detached dwellings for married people.
- (iv) Matrons to be provided in all the larger Indian hospitals.
- (v) The provision of shipping for repatriation and communication with India as early as possible.

(b) Do Government intend to take steps to bring about the adoption of these suggestions or any of them? "

The Hon'ble Mr. A. H. Ley replied :—

" (a) The answer is in the affirmative.

(b) I would refer the Hon'ble Member to the remarks made by Sir George Barnes in the debate on the Resolution moved by the Hon'ble Pandit Madan Mohan Malaviya on the subject at the meeting of the Council held in Simla on the 11th September, 1918. The Government of India are in correspondence with His Majesty's Government in regard to these matters. We have asked that representations should be made to secure reforms with regard to housing and hospital accommodation for free as well as for indentured labourers in Fiji. The Hon'ble Member will no doubt realise that the mere cancellation of indentures unaccompanied by such reforms, will only aggravate the present situation. With regard to the provision of shipping, I am afraid that the position is not materially different from what it was when the Council was addressed by Sir George Barnes in September."

The Hon'ble Sir Dinshaw Wacha asked :—

Colleges for
instruction
in Agricultural
chemistry.

17. " At what institutions in India is agricultural chemistry taught for the purposes of practical agriculture? "

The Hon'ble Sir Claude Hill replied :—

" Agricultural chemistry is taught for the purposes of practical agriculture in the Agricultural Colleges at Coimbatore, Poona, Cawnpore, Lyallpur, Sabour, Nagpur and Pusa."

[19TH FEBRUARY, 1919.] [*Sir Dinshaw Wacha ; Sir James Meston ; Pandit Madan Mohan Malaviya ; Mr. A. H. Ley ; Sir William Vincent ; Mr. G. S. Khaparde.*]

The Hon'ble Sir Dinshaw Wacha asked :—

18. " Are Government aware of the popular cry prevailing in the more distant towns and villages in parts of the country, touching the difficulty of encashing notes for rupees and small silver coins? If so, when do Government propose to afford reasonable facilities so as to allay the existing complaint?"

Encashment of notes for rupees and small silver coins.

The Hon'ble Sir James Meston replied :—

" As was more fully explained in replying to a recent question on the same subject by the Hon'ble Rai Bahadur B. D. Shukul at the last meeting of this Council, the Government are fully aware of the inconvenience, and are doing all that lies in their power to ameliorate it; but the problem, as the Hon'ble Member knows, is far from an easy one."

The Hon'ble Pandit Madan Mohan Malaviya asked :—

19. " Has the recommendation of the Indian Industrial Commission that an expert Committee should be appointed to consider what additional banking facilities are necessary whether for the initial or for the current finance of industries been accepted by Government, and if so, when do they propose to appoint the Committee?"

Appointment of an expert Committee to consider additional banking facilities.

The Hon'ble Mr. A. H. Ley replied :—

" As the Hon'ble Member has already been informed the various recommendations contained in the Indian Industrial Commission's report are receiving the consideration of Government, and he cannot expect that an immediate decision should be arrived at on all these questions. He will remember that the report was not received until the very end of October, and consultation with Local Governments is obviously necessary before definite conclusions can be reached. No decision has yet been arrived at with regard to the setting up of a banking committee."

The Hon'ble Pandit Madan Mohan Malaviya asked :—

20. "(a) On what date was the recommendation of Mr. Montagu and Lord Chelmsford, contained in paragraph 272 of their Report, that another Indian member should be appointed to the Executive Council of the Government of India 'as soon as may be' submitted to His Majesty's Government?"

Appointment of a second Indian member to the Executive Council.

(b) Is it a fact that no exception has been taken to this recommendation either by the Government of India or by His Majesty's Government?

(c) If the answer to part (b) be in the affirmative, what is the reason for the delay in giving effect to the said recommendation?

(d) When do Government intend to appoint a second Indian member to the Executive Council?"

The Hon'ble Sir William Vincent replied :—

"The report by His Excellency the Viceroy and the Secretary of State on Indian Constitutional reforms is at present being considered by the Government of India, who hope to be able to submit their recommendations thereon to the Secretary of State in the near future. The Government of India have no information as to the views of His Majesty's Government, nor is it possible for them yet to state when any of the proposals will be given effect to. The Hon'ble Member is no doubt aware that any increase of the Executive Council would require an amendment of the Statute."

The Hon'ble Mr. G. S. Khaparde asked :—

21. "(a) Has the attention of Government been drawn to the facts stated and comments made in a Calcutta paper called 'Railways' in its issues of the 1st and 16th January, 1919, regarding the appointment of Mr. B. C. Scott as Agent of the South Indian Railway?"

Appointment of Mr. B. C. Scott as Agent of the South Indian Railway.

[*Mr. G. S. Khaparde ; Sir Arthur Anderson ;* [19TH FEBRUARY, 1919.]
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Bahadur ; Sir William Vincent.]

(b) Will Government be pleased to make a statement showing the incorrectness or otherwise of the said facts ?”

The Hon'ble Sir Arthur Anderson replied :—

“(a) The answer to the first question is in the affirmative.

(b) Government are not aware of the intentions of the Board of Director of the South Indian Railway Company, or whether they propose to select Mr. Scott as Agent when Mr. Muirhead retires. Mr. Muirhead is at present temporarily absent from duty, and intimation has been received by the Railway Board that Mr. LeMesurier acts during the present vacancy. Government are not in a position to give any further information at present.”

The Hon'ble Mr. G. S. Khaparde asked :—

Formation
of an
Imperial
Department
of Industries
and an
Imperial
Board of
Industries.

22. “(a) Has any correspondence passed between Government and the Secretary of State on the subject of the formation of an Imperial Department of Industries and an Imperial Board of Industries, as recommended by the Industries Commission ?

(b) If the answer to (a) be in the affirmative, will Government be pleased to place the correspondence on the table ?”

The Hon'ble Mr. A. H. Ley replied :—

(a) “Yes.

(b) The Government of India are still in correspondence with the Secretary of State on the subject, and I am unable at present to lay any papers on the table.”

The Hon'ble Mir Asad Ali, Khan Bahadur, asked :—

Publication
of the
reports
of the
Franchise
and Subjects
Committees.

23. “Will Government be pleased to state—

(a) whether the reports of the Franchise and Subjects Committees will be published and made available for the public ;

(b) whether an opportunity will be given to the members of this Council to discuss at length the Reform proposals soon after the introduction into Parliament of the Bill on the subject ?”

The Hon'ble Sir William Vincent replied :—

“(a) The reports will not be published before submission to the Secretary of State, and it will rest with the Secretary of State to determine what papers shall be made public ; but the Government of India are confident that all important official correspondence and reports in connection with the Reforms proposals since the date of the publication of the Report by the Viceroy and the Secretary of State will be published.

(b) The Government of India are not prepared to give any undertaking upon this point.”

The Hon'ble Mir Asad Ali, Khan Bahadur, asked :—

Investiga-
tion of the
indigenous
system of
medicine.

24. “With reference to the reply given on the 26th September, 1918, to my question on the subject, will Government be pleased to state :—

(a) whether the opinion of the Committee of the All-India Ayurvedic and Unani Tibbi Conference on the indigenous systems of medicine has been received, and, if so, will they be pleased to lay it on the table along with the opinions, if any, received from other non-official bodies ?

(b) whether they propose to invite further the opinion of independent non-official medical practitioners on the subject before the matter under consideration is finally disposed of ?

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[*Mir Asad Ali, Khan Bahadur ; Sir William Vincent ; Sir Fazulbhoy Currimbhoy ; Sir James Meston ; Sir George Lowndes.*]

(c) what measures have already been considered by the various Local Governments for conducting the scientific investigations of the properties of indigenous drugs, and whether these measures, if postponed during the war, will be resumed early ? ”

The Hon'ble Sir William Vincent replied :—

“ (a) The opinion of the Committee of the All-India Ayurvedic and Unani Tibbi Conference has not yet been received ; no other non-official body has addressed the Government of India on the subject.

(b) Some of the principal Local Governments consulted independent non-official medical practitioners before submitting their reports, and it is not proposed to invite further opinions.

(c) The Government of India notice that on the 30th of July last the Government of Bombay accepted a resolution moved in their Legislative Council for the appointment of a Committee which will recommend what steps should be taken to start a pharmacological laboratory or research institute in medicine at a suitable centre in the Presidency for scientific experiment with and research into indigenous drugs. They have however received no report on this subject from the Government of Bombay or from any other Government, and they would suggest that information, if required, as to what each Government is doing should be elicited by questions in the local Legislative Councils.”

The Hon'ble Sir Fazulbhoy Currimbhoy asked :—

25. “ Will Government be pleased to state whether they proposed to give effect to the recommendations of the Decentralisation Commission on financial decentralisation ? ”

The Hon'ble Sir James Meston replied :—

“ Effect has already been given to a number of the proposals of the Royal Commission. The whole question of financial decentralisation is now once more under careful consideration in connection with the question of Constitutional Reforms.”

TERMINATION OF THE PRESENT WAR (DEFINITION) BILL.

The Hon'ble Sir George Lowndes :—“ My Lord, I move for leave to introduce a Bill to make provision to determine the date of the termination of the present war and for purposes connected therewith. The Bill hardly needs explanation. It is obviously necessary that the same date should be adopted throughout the Empire for the formal termination of the war. Parliament has legislated in order to allow His Majesty to declare by Order in Council what date should be fixed for the formal termination of the war, and we are proposing in India to follow the same procedure. I move for leave to introduce the Bill.”

The motion was put and agreed to.

The Hon'ble Sir George Lowndes :—“ My Lord, I beg to introduce the Bill, and move that the Bill, together with the Statement of Objects and Reasons relating thereto, be published in the ‘ Gazette of India ’ in English.”

The motion was put and agreed to.

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EXCESS PROFITS DUTY BILL.

11-24 A.M.

The Hon'ble Sir James Meston :—" My Lord, when the armistices were signed three months ago, men's minds naturally turned with gratitude to picture a world from which war with all its attendant evils had at last been removed ; and it came to many of us as an unpleasant surprise when this document was published a few weeks after the noise of battle had ceased. It reminded us that, although the war was over, the price of victory had yet to be paid. In human lives and suffering that price has been paid in full measure. But on those of us who remain the duty rests of trying to help in some degree to liquidate the incalculable material loss which has fallen upon the world during these last four years. In some countries that task will occupy the attention of the present generation and of generations yet unborn ; but in more fortunate India the pecuniary burden of war will relatively be a trivial and transient embarrassment. India, under your Excellency's guidance, however, has not been ungrateful for the shelter and security that she has enjoyed during these anxious years, and most Members of this Council took part in the enthusiasm with which India bestowed her first magnificent gift of £100 millions towards the cost of the war. Then, again, in September last this Council with virtual unanimity decided upon a further gift by taking over from His Majesty's Government the charges of a large Indian fighting force which had previously been met out of British funds. The value of that second donation was estimated by my predecessor at £45 millions, or in the neighbourhood thereof. He assumed that the forces for which we were providing would be at war for two years and would be demobilized in the third year, while there would be a running accompaniment of pension charges dwindling until that part of the burden finally disappeared. Well, the war happily ended long before the period of Sir William Meyer's estimate, and our total payments are not likely now to be more than £30 millions. For the current year our bill is being honoured partly out of our current revenues and partly by an overdraft upon our balances. But for the next year we have to find £8½, and it is to help in providing that sum that we are now asking the approval of Council to the measure which I introduce to-day. Our need for this extra taxation may be very briefly explained. When Sir William Meyer described his proposals in September last, he told the Council that the military expenditure which we were then accepting would amount to about £12·7 millions in the current year, to £14·7 millions in the next year, and if the war then terminated to £7·7 millions in the third year or the period of demobilization with, of course, pension charges added in each case. For the current year he expressed the hope that he would be able to provide the required funds out of the large surplus which he then anticipated. I have heard him sharply criticized for the expression of this hope, but I think, my Lord, most Members of this Council will agree that criticism on that point is a little unreasonable. At that time Sir William Meyer had before him only the figures of the first quarter of the current year ; and as we all know a sudden rapid change for the worse came over our financial position almost immediately after he had spoken. Famine raised its head with all its attendant re-action upon our revenues. Exports, especially of food, were curtailed in a very large measure, and the sale of Council drafts stopped from October, while all the time we had to go on merrily coining rupees to a very large extent, and enduring the loss in which they involved us on account of our compulsory purchases of silver. As Hon'ble Members are aware, we had, recently on two occasions, to reverse the ordinary procedure of exchange and sell what are ordinarily known as reverse Councils in India. All these forces combined to defeat Sir William Meyer's hope of a large surplus, and in actual fact we shall probably have to admit a heavy deficit, a deficit of about £4 millions in the current year. We have thus not been able to meet anything like the first instalment of our obligations out of the current year's revenues. For next year Sir William Meyer was under no delusions. To pay the second instalment he warned the Council that extra taxation would be necessary, and he made it perfectly clear that in the forefront of that taxation there would be a duty on excess profits. With the advent

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of peace it is true that that second instalment has disappeared, and all that we have now to face, apart from the running pension charges, is the £8½ millions of the last instalment. But the tightness which Sir William Meyer foresaw is now upon us, and it is my duty to-day to attempt to convince the Council that we cannot find this amount without some of the additional taxation which he warned us would be inevitable. For it will be remembered that Sir William Meyer in speaking last September held out no hope that the excess profits duty would be the only measure necessary to fill the gap.

“ Our Budget estimates unfortunately are not ready ; it will be ten days before they are. I wish they were, for Hon'ble Members would then be able to study the position for themselves and find a justification for what is now proposed. But briefly it comes to this. We have pitched our revenue-estimates as high as we dare without imprudence. We have of course had to allow very large grants for railway renewals which had fallen to a point of danger during the war ; but in all other matters of expenditure we have counted every rupee. His Excellency the Commander-in-Chief, in particular, has accepted for the current expenses of the Army a grant which has been cut so fine that only his resolute insistence on economy will enable it to suffice. And yet with all this our revenues we expect will be barely £3½ millions ahead of our normal outlay. It is obvious that a fraction of this, say a crore or £½ of a million, must be kept as a surplus, or margin—and it is not a very extravagant margin—against the vicissitudes of the year. So that we are left with £3 millions out of our normal revenues to meet our liabilities under your September Resolution for £8½ millions. There is a shortage of £5½ millions, and it is approximately that sum of £5½ to £6 millions which we aim, if Council passes the measure which I now introduce, at recovering from the excess profits duty on a 50 per cent. basis.

“ The Bill, my Lord, is a very simple measure and endeavours to be as elastic as the peculiar circumstances* require. It applies, with certain large exceptions, to all businesses in India which during the current year have returned profits exceeding Rs. 30,000. The first of these exceptions is Agriculture or, as it is called in the United Kingdom, Husbandry, which we do not propose to tax. The second is salaried employments, which have not participated in the special profits of the war. Then come professional incomes which depend upon the personal skill of the earner ; and, lastly, we propose to exempt concerns which are already paying excess profits duty in England very much higher than it is proposed to levy in India. With these exceptions it is proposed to take every business in British India and ascertain the profits upon which it paid income-tax in the two years before the year in which war was declared and in the two years after that event. The average of these four years is struck and set up as the standard of profits. Any sum by which the ascertained profits of the current year exceed that standard is treated as excess profits, and the Government asks for half that sum. If any business, either because it has just started or for any other good reason, did not pay income-tax in the four earlier years, its excess profits are assumed to be the amount by which its actual profits in the current year exceed 10 per cent. on its present capital. My Lord, this is the kernel of the Bill, but there will of course be many exceptional cases. There are concerns with plant which has been running night and day for war work and which will shortly need heavy renewals. These are concerns which have installed machinery for war work, which they will be unable to use for other purposes. There are others which have brought out equipment at possibly three or four times its normal price ; others again where renewals and repairs have been impossible in the last four years. The list, which is virtually given in clause 8 of the Bill, is one which might be largely extended ; but it is sufficient to say that the Bill recognises such cases as deserving generous treatment, and gives the Collector a wide liberty to modify the assessment. There are probably other cases which have not been referred to in the Bill, and which I have no doubt the Select Committee will be glad to consider. Among these I may incidentally mention, without committing the Government to any decision, the case of controlled trades in

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which owing to the operation of Government control the profits, which would otherwise have accrued to the business, have not been allowed to pass into their pockets. Still another case is that of a new, or a struggling, industry which was set on its feet by the war and which has now again to face the full blast of the foreign competition which had formerly deterred it from making profits. These and any other matters like these will have to be considered on their merits, and will be considered in a generous and sympathetic spirit. The Bill also allows every assessee an appeal. The Bill sets up—and this is perhaps the most important of all—under clause 9 of the Bill, special tribunals for dealing with questions of general importance which would be outside the experience of the ordinary income-tax establishment. The tribunal is a Board of Referees which will always include at least one non-official with special knowledge of the business which is the subject of reference. If Hon'ble Members would like this body strengthened in any way, so as to secure adequate attention to technical business considerations to which they attach importance, I hope it will be possible to meet their wishes in Select Committee. There are many other matters, not included in the Bill, which it is necessary to touch upon in order to give the Council the complete outline of our taxation proposals. First of all, it is recognised that the super-tax was a rough and ready substitute for a tax on war profits, and that it would be inequitable to levy both these duties from the same individual or firm. The necessary steps will accordingly be taken to secure the relief from one tax of every assessee who pays the other. The Finance Department is often twitted with its partiality for the maxim 'Whichever is less.' On the present occasion we are prepared magnanimously to reverse that motto and take whichever is greater. If the super-tax which would be payable in the absence of an excess profits duty is higher than what we should get by assessing the excess profits and taking no super-tax, we should ask for the former, and *vice versa*. In the second place, it is not proposed to assess income-tax upon the share of excess profits which is taken by Government. In the third place, we are doing all that is possible to overhaul and strengthen the machinery of assessment. To assist us in this work we have been singularly fortunate in obtaining, through the good offices of the Secretary of State and by the courtesy of the Board of Inland Revenue, the services of a distinguished expert from Whitehall, Mr. W. S. Watkins, who is expected to leave London at the end of this month and will bring out to us the valuable experience which the British authorities have acquired in this kind of work. We hope that Mr. Watkins will be able to sit on Boards of Referees which have to deal with questions of peculiar difficulty or importance; that he will assist us in framing the rules and regulations under the Act; and that Local Governments will permit him to advise and guide their income-tax authorities in matters where weight is naturally attached to English experience.

" Having explained the proposed relations between the excess profits duty, the super-tax and the income-tax, I would naturally be expected to put forward some kind of estimate of the amount to be expected from the operation of this Bill when it becomes law. It is naturally very difficult and a little invidious to define the profits which we expect to realise from each individual industry. Consequently—and I think Hon'ble Members will accept this proposal,—I shall lump the figures together, and simply say that according to the best of our estimates we believe that the excess profits which will be assessable after all allowances for depreciation and the like, will aggregate, for the whole of British India, about 22½ crores. When we get half of that, it is equivalent to £7½ millions gross; from which we have to deduct the super-tax which will be remitted under the provisions which I have just described, that remission we calculate roughly at about a million sterling. Then, again, we have to deduct the income-tax which will be payable on the Government share of the excess profits, and that by an easy calculation works out to about £400,000. So altogether we expect to realise about £6 millions net as our share of the excess profits duty. Making some remission for unavoidable contingencies or miscalculations, we thus just succeed in covering the figure which we set out to try to obtain.

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" Now, my Lord, I do not propose to take the Council through all the technical provisions of the Bill. They have been thoroughly canvassed by competent critics from whom we are already receiving most useful criticisms. Mr. Howard and I have had the advantage of informal discussions with the members of several of the leading commercial communities; and I should like to express our indebtedness for the courtesy and frankness with which we have uniformly met. The criticisms furnished to us both at these informal conversations and in the written opinions which are now arriving will be closely examined in Select Committee, and it would be useless to weary the patience of the Council by discussing them to-day.

" But what the Council will no doubt prefer is that I should attempt to answer very briefly the main objections that have been taken to the principles of the Bill and the necessity for it at all. Now those objections, my Lord, divide themselves naturally into several different categories.

" With one set of critics I need not occupy much time. They are those who argue that India has already done enough, and that the further contribution which this Council decided to offer last September should now be withdrawn. I leave those critics to the judgment of the Council whose decision they challenge. But I think, my Lord, we can leave them also to the judgment of another tribunal. If those critics, looking round upon the millions of lives that have been sacrificed, on the long-drawn misery of the millions maimed and disabled, on the sufferings of the invaded lands, on the loss which whole nations have endured of their homes and everything that is dear to them, and of the universal hardships which have been cheerfully borne by every class, every creed in the British Empire—if, I say, on looking round upon this world of strain and privation, they still can be content to hug their wealth, their comforts and their luxuries—then, my Lord, I think we may leave them to the tribunal of their own conscience.

" There is, however, another class of critics who urge that our proposals are ill-timed; that war is over, and that war levies ought to cease. Some of my friends who hold this view emphasise the agricultural difficulties in which parts of India are now plunged and argue, with much plausibility, that India's first duty is to look after herself. Others describe the depression in the markets, the reaction which must follow the recent prosperity, the unwisdom of adding to all this unsettlement by an unpopular tax. Well, the Government of India may confidently assure those who hold such language that, in combating agricultural distress, the full energies of our resources will be as ever available, and that this tax will not by one jot or tittle interfere with the financing of whatever measures are required to avert the results of scarcity. If it were the case that this new tax fell upon an industrial community weakened by the collapse of its markets, we ought certainly to think twice before going on with it. But, my Lord, is this the case except to a very narrow and limited extent? No signs of collapse, I believe, are yet apparent in the jute trade or in the many subsidiary industries to which the war has given a fillip. The position of the cotton trade undoubtedly is different. It has passed through a bad time, partly owing to labour difficulties, but also, I am surely right in saying, to unwise speculation. The fanciful heights to which the cloth market and the Bombay share market had soared last year could not possibly have been maintained in permanency; and the fact that they are now approaching a lower, and we may hope, a saner level, is surely no valid argument against our proposals. And is this Bill so untimely as I am told? I am frequently assured that the excess profits duty would have been an excellent idea three years ago, but that is all wrong now. Well, unfortunately it is impossible to accept the implied offer and to lay hands on the profits of three years ago. But what is wrong with the tax now? It is no reply to say that the war is over. War is not like a game of chess which you can finish, put away the chessmen and fold up the board and walk off. War is an evil of which the consequences remain, and those consequences have got to be paid for by whatever name we call the requisite taxation.

" The plain fact, my Lord, is that in September last we undertook to pay for an extra force of 200,000 Indian troops. That force is still in being; it is

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rendering valuable service in garrisoning conquered countries and in enabling peace to be secured and the benefits of peace to be established. We are in honour bound to pay for those men until they are returned to civil life. We are in honour bound to pay the pensions and allowances to those who are disabled, to those who are superannuated, and to the families of those who have died. That is the clear duty of the Government, and it is for that purpose that we are to-day asking for the necessary money.

"I pass now, my Lord, to another class of critics. Soon after arriving in Delhi, I was visited by a number of my old friends from Cawnpore, gentlemen in charge of large industrial concerns which had been continuously engaged in war work. What they said was this: 'We know that the money is wanted; we know that you have got to raise it; the money is here and you shall have it; but you are going about the wrong way to take it.' Well, similar things afterwards were said to me by representatives of commercial communities in other parts of India, and I invariably found that this criticism came from those who had taken a large and patriotic share in our war effort and invested largely in our war loans, and consequently it is our bounden duty in all courtesy to give very special consideration to their objections. Accordingly, my Lord, all possible alternatives were thoroughly examined. First of these alternatives was a loan. Many varied and ingenious forms for raising the money by loan were pressed upon us, particularly in Bombay; but we have had finally to reject the idea. As Hon'ble Members will have recognised, our difficulties in the current year compel us to borrow indirectly about £4 million towards the first instalment of our new obligation. If to this we add the £8½ millions which still have to be paid, and the capitalised value of pension obligations which will remain for the future, we should be placing a very substantial addition upon our temporary debt. That debt is already higher than any of us like. We have to get rid of it before we can launch out into the programme of remunerative borrowing for the development of India which all of us look forward to. Another alternative which we found considerably favoured, in certain though not in all commercial circles, was an amendment of the super-tax system which would allow that tax to be assessed on the whole profits of companies, and not only on the undistributed profits. Personally, although I have no authority from the Government of India to announce a policy in this matter, I confess to being much in sympathy with the desire for the amendment of our existing system of taxation on incomes. But I feel that the whole subject requires more ventilation and discussion, in order to get at an equitable graded scale which will carry us over the period of recovery from the consequences of war. To frame a scale which would have produced the extra revenue required by us this year, would have entailed a higher range of assessment than should be necessary in more normal circumstances; and having got such a range, the Finance Member, being only a fallible mortal, would probably find himself sorely tempted to stick to it after the necessity for it had passed. Moreover, as a prominent feature on the fiscal side of the Reforms Scheme is the appropriation of income-tax wholly for Imperial purposes, I confess I should look with some misgiving upon a situation in which the various provinces could point to a high return from the taxation of incomes as an argument for the immediate reduction of their contributions to the Central Exchequer. It seemed therefore inexpedient on all grounds to revise the income-tax and the super-tax just at present, although I trust that such a revision will be taken in hand as soon as the excess profits duty ceases to operate. Another, and really the only other, suggestion of any value was that while standing by our proposals, we should be content with a smaller share of the current year's profits, say one-third instead of one-half. I can assure the Council that this proposal was very carefully examined, and that at one time we had hopes of being able to accept it, but since that time there has come upon us a large additional liability for the maintenance of our Army, which will add over £2 millions, probably £2½ millions, to next year's expenditure. A third of the assessable profits, if Hon'ble Members followed the brief calculation I tried to place before them a few minutes ago, would have given us £4 millions and that would not have been enough with a gap of very nearly £6 millions to

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fill ; and I am afraid we have been driven by force of circumstances to fall back upon the full 50 per cent. So that we come, almost by a process of exhaustion, back to the proposals embodied in this Bill, and we have not been able to find any other sound economic method of raising the necessary funds which would be either advisable or indeed in consonance with the general wishes of those affected.

"There is only one other important class of critics, and with them I will close. They are the numerous well-wishers who warn us that a tax on profits is economically bad and mischievous to industry. If their arguments were accepted in full, there would, of course, be no taxation at all. It would be foolish to contend, and I do not for a moment profess to contend, that there are not some taxes which are less felt by the ordinary man than others; and probably a direct tax on profits is a form of levy which economists would gladly avoid at normal times. But are the times normal, or are the profits which we are taxing sound? Have not these huge profits of recent years been responsible, in some measure at least, for an orgy of harmful speculation, for much of the labour trouble that has since visited us, for an inflated standard of values which is entirely hostile to the healthy financial development of the country? It is this scale of profits which is unsound much more than the tax; and I am sure many a business man will agree with me in his heart of hearts, if not to-day, certainly in later years, when he looks back upon an artificial prosperity which has left him nothing but a legacy of trouble.

"My Lord, this then is the position. We have undertaken an obligation to pay a share of the cost of our own fighting forces. It is an infinitely small sum as compared with the burden which lies on the rest of the Empire; it is not a large sum relatively to our own resources. From that obligation we cannot in honour recede. To meet it we have to find £8½ millions next year. We have pinched and saved, and postponed all avoidable expenditure; and have thus been able to provide only a fraction of this (about £3 millions) out of our current revenues. For the remainder we must have extra taxation. We have searched for any form of tax which would furnish the necessary sum without adding to the burdens of the poorer classes. We have accordingly determined to appeal to the wealthy, and more particularly to that class whose incomes have been largely increased as a result, directly or indirectly, of the war. There are reasons at the moment why we should not take the money by an enhancement of the rates of the ordinary income-tax. We have, therefore, had recourse to what seems as fair in India as it has been acknowledged to be in the United Kingdom, a tax on the profits made by industries in excess of a normal standard. We have taken the normal standard, however, not as in England on a pre-war basis, but, in order to show all consideration for those who have to pay a somewhat belated duty, at an average between a lean period before the war and a fat period after the outbreak of hostilities. We are prepared to make all possible allowance for hard cases, and to correct our own valuations, wherever possible, by the skilled knowledge of business men.

"This, my Lord, is the case for the Bill which I now introduce. Firstly, secondly and lastly, the Bill is a war measure; it is a measure for paying fighting men who are actually at the present moment in the field. It is thus a measure which will help to secure, we hope, for the world a lasting peace; and I would appeal to all those who place a higher value on that achievement than on the mere amassing of wealth to lend it their support.

"My Lord, I introduce the Bill and beg to move that it be referred to a Select Committee consisting of the Hon'ble Sir George Lowndes, the Hon'ble Mr. Kesteven, the Hon'ble Sir Fazulbhoj Currimbhoy, the Hon'ble Rai Sita Nath Ray Bahadur, the Hon'ble Mr. Howard, the Hon'ble Mr. Hogg, the Hon'ble Sir Gangadhar Chitnavis, the Hon'ble Mr. Ironside, the Hon'ble Mr. Rice, the Hon'ble Mr. Moncrieff Smith and myself, with instructions to report on or before the 12th March, 1919."

The Hon'ble Mr. Malcolm N. Hogg :—"My Lord, this is a Bill on the merits of which I had some difficulty in making up my mind, and when

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I had made it up, I arrived at a conclusion which is in some respects contrary to the very large majority of commercial opinion, both European and Indian, in Bombay. My only course, therefore, is to lay my personal views before the Council for what they are worth, and then to point out how very little they are worth for practical purposes inasmuch as they are entirely unrepresentative on this matter. Few, I think, will deny the inherent justice of the underlying principle of this Bill, namely, that those to whom circumstances arising out of the war have brought exceptional profits should contribute a portion of those profits to the cost of the war. It is when we come to try and apply this principle in legislation that difficulties arise. In England, the principle was applied at a very early stage of the war; that is to say at the most favourable moment. But even in England the excess profits duty has proved in some respects unsatisfactory; it has been difficult and troublesome to assess, and often inequitable in its incidence. But it has been accepted in England as a necessary war evil, and I think that it would have been accepted in India as a necessary war evil if it had been introduced at an earlier stage. For various reasons, but principally on account of the difficulties of assessment and collection, it was not introduced, and the delay far from lessening the difficulties has increased them. The delay has also prejudiced the reception of the Bill, and a measure which, I think, would have been generally accepted a year or two ago, has now met with very general opposition and condemnation. It is not necessary for me to recapitulate the grounds on which this opposition is based, for I think that they are sufficiently well known; but I am bound to admit that there is considerable force in some of the arguments advanced. I share the general objection to retrospective taxation. I am aware that the present economic situation in certain important trades and industries, particularly in Bombay, is very unfavourable for the introduction of such a duty, and I realise—and this to my mind is the most important objection to the Bill—the very great difficulties which exist in this country in the way of its equitable assessment and successful collection, difficulties which are far greater than those of a like nature existing in England. I have endeavoured to weigh carefully these theoretical and practical objections to the Bill, but I have come to the conclusion that, in spite of them all, the inherent soundness of the underlying principle justifies an attempt being made to apply it even at this late stage. It cannot be denied that very considerable profits have been made by certain trades and industries in India through circumstances arising out of the war, and I feel that it is still worth while making an attempt to secure a portion of those profits for expenditure arising out of the war.

“ But there is another reason which has impelled me to the same conclusion. Assuming that this money is required for war expenditure, how else is it to be raised? I have said, assuming it is required for war expenditure, because that, I think, is an essential condition, and until the presentation of the Financial Statement we are to some extent in the dark on this matter, although the speech of the Hon'ble the Finance Member in introducing the Bill has done much to enlighten us. On this assumption, however, how else is the money to be raised? One suggestion has been a loan. Well, in the first place, my Lord, I am personally not very sanguine about the prospects of raising any large sum of money by loan in India this year. But, secondly, I feel that we have already raised as much of our exceptional war expenditure by short term loans in this country as is advisable. Next year, the first of these short term loans will be falling due for repayment, and I feel that Government will have their work cut out to meet this and the succeeding loans as they fall due without pursuing the policy of financing exceptional war expenditure by short term loans any further.

“ A second expedient which has been suggested is an increase in one or other of the existing sources of taxation. Well, I feel that all possible permanent increases of taxation will be required and more than required in this country during the next few years to meet the repayment of existing short term loans and the very heavy increases in permanent recurring expenditure which are ahead of us. I do not think that it is sufficiently recognised what a very great strain will be placed upon both the loan and the taxation resources of

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India to meet the urgent demands of education, sanitation, housing, railways and other needs of a like nature. It seems to me, therefore, that we are forced back upon the necessity of attempting to meet the remainder of our exceptional war expenditure by exceptional war taxation.

“I do not propose, to-day, to enter into any detailed criticism of the Bill because the proper time for that is the Select Committee and the subsequent stages; but I do wish just to say this, that I think that the Bill as drafted requires considerable amendment with a view to ensuring that it falls, as far as possible, only on those who are in a position to bear the burden, and with a view to seeing that its total yield does not exceed the requirements of urgent war expenditure.

“Such, my Lord, are my personal views, but I feel it my duty to place another aspect of this question before the Council with considerable emphasis. I have stated that my views do not coincide with general commercial opinion, which is strongly opposed to the passage of this measure. That opposition is shared by the Bombay Chamber of Commerce whom I have the honour to represent upon this Council. My absence from Bombay during the last three months with the Franchise Committee has prevented my having any recent opportunity of a discussion of the Bill in detail with the members or Committee of my Chamber; but their views have been recently fully communicated to Government in writing, and will no doubt be circulated to Hon'ble Members as one of the papers on this Bill. I feel bound to advise your Excellency's Government to attach far more weight to this expression of opinion from a body such as the Bombay Chamber of Commerce than to my own personal views; and it is a matter for the very serious consideration of Government whether it is expedient to persevere with a measure which has provoked such a large measure of opposition and resentment among those whom it will affect, particularly in view of the fact that it is to these same classes of the community that Government must look for the bulk of any loan which they may desire to raise. In this connection, I should like to make it clear that my Chamber do not share my opinion as to the prospects of a loan this year. I received from them last Monday a telegram in which they state, firstly, that they adhere to their opinion that the sum required should be raised by other methods; secondly, that, if Government persist with this measure, the sum to be raised by it should be strictly limited to the rough amount of 6 crores of rupees which had previously been stated to be approximately required, and also that the Bill should be amended so as to remove some inequalities which they consider exist in the present draft, bearing in mind that a tax which may be suited to conditions in one province, say Bengal, may operate very unfairly in other provinces; thirdly, they state—and this is particularly important—that in their opinion the prospects of a loan this year are good, and that they see no reason why 20 or 25 crores should not be raised, but that they consider that the Bill in its present form is calculated seriously to prejudice the prospects of raising even a smaller amount. I invite the very serious consideration of your Excellency's Government and of this Council to this considered expression of an opinion which is, I believe, very generally held.

“I do not think that there are any serious differences of opinion between my Chamber and myself on the details of the Bill, and I hope in the course of the Select Committee proceedings to secure some important amendments. It is only on the question whether the Bill should be proceeded with and amended or whether it should be entirely withdrawn, that I differ from my Chamber. I feel that, under the circumstances, the only proper course for me to pursue is to refrain from voting. I cannot reconcile it with the views which I hold, and hold with conviction, to vote against this Bill. At the same time I feel that it would not be right for me to record a vote in its favour, knowing that that vote is directly contrary to the wishes and opinions of those whom I am here to represent. In conclusion, I desire to repeat that it is the duty of your Excellency's Government to attach very great weight to the opinion expressed

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by the Bombay Chamber of Commerce and by so many other commercial associations and bodies throughout India."

The Hon'ble Sir Fazulbhoy Currimbhoy :—My Lord, I rise to oppose the Excess Profits Bill. I am doing so with the full consciousness of my responsibility as a Member of this Council notwithstanding the fact that I gave my cordial support, in last September to the Resolution, moved by Sir William Meyer, for India's taking a larger share, in respect of the cost of military forces raised in the country. I supported the Resolution because we had not, then, seen the successful termination of the war. At the War Conference held in April last, your Lordship had indicated the grave military danger across the borders, and it was made clear to the country that a further contribution from India meant not only the performance of Imperial obligations that fell to the share of India, but as a sort of self-defence to ward-off the threatened invasion of the country. Successful operations in Mesopotamia and elsewhere would, it was expected, create diversions which would make it impossible for the enemy to succeed in his nefarious plans across our borders. Whatever my views were with regard to the poverty of the country and with regard to the enormous burden that a further contribution will lay upon the people of this country, I was one of those who cheerfully and boldly supported that Resolution anticipating at the same time considerable criticism outside this Council, where the issues were not so clearly understood.

" My Lord, the situation has changed since then, and it is no longer possible to impose the taxation outlined in the speech of the Finance Member at that time, except by ' violating the conditions and safeguards ' which were specifically mentioned in the Resolution. Sir William Meyer had assured this Council that the matter was liable to reconsideration ' if we were faced with grave financial burdens in other respects, such as a worse agricultural situation or a grave currency crisis. ' I urge that the matter should be reconsidered because the rainfall this year has been deficient in certain areas and there is actual famine calling forth for famine relief from Imperial funds. While one part of the country is suffering from actual famine and the shortage of food materials, the rest of the country is in the grip of high prices which were not known even in some of the worst famine times from which the people have suffered. Nothing but the extraordinary confidence, which the people of this country have, in the Government of India could have sustained our currency system from reaching a crisis, and even now business-men everywhere are feeling—though they are loyal enough not to complain—the restraints on exports that had been exercised in the interest of our artificial currency for preventing the exchange from rising still further. Added to all this, the sudden termination of the war has brought about a depression in trade, a dislocation of ordinary business activities; a situation that can fittingly be described as an incipient financial crisis. The present depression of trade and uncertainty has ruined a good many merchants and has robbed many more of the profits they made during the war. The high prices have brought on an epidemic of strike which have imposed additional and excessive burden on industries everywhere, and to complete this tale of woe we had epidemics, one after the other, more serious than the plague, that has taken its victims from this country for many years. These epidemics have interfered with industry everywhere in a very real and material manner. I submit, my Lord, that the situation that has now arisen was not foreseen by anyone of us when we gave our support to the Resolution in September last.

" There are other reasons for not pushing on this Bill which I shall briefly state with your permission. Now that the war is over, there is not the same need for India's assistance, nor is there the need to raise such large sums as it was proposed to raise at the time. Far be it from me to suggest that India should not do her duty with regard to the Empire, but I now think this should be attempted in a more suitable manner and on a better occasion. I am led to this opinion not in the spirit of shirking our just obligations, but because it would be a very unwise policy to push on with the Bill at the

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present moment. Many of those that have made profits in the war have also made serious losses at the termination of the war. The promise of the Finance Minister that the Government would avoid placing the burden on the poorer classes could not be carried out if this Bill was pushed on, because all transactions have taken place on the profits and on values that have been fixed on the old basis. The joint-stock companies have already divided out their profits, and the investing public the last holder, in many cases the *bonâ fide* holders, would be penalised. The mere announcement of the excess profits tax has made so much harm and I honestly believe that the Government could not push through the Bill without causing further serious dislocation in the activities of business all over the country. As an industrialist and as one who as a member of the Industrial Commission recommended assistance to industries in different ways in exceptional circumstances, even to the extent of assistance from the finance of the State, I cannot countenance, without raising my humble protest, a proposal that involves such a levy on Capital and that reverses the process withdrawing the Capital from the most enterprising section of the community. The most serious objection that I have to the passing of this Bill is not one of a sentimental character, but one dictated by weighty reasons of financial policy. I am aware that at the time of the floating of the second war loan in India, no assurance was given by the then Finance Member that new taxation would not be imposed, and yet human nature being what it is, it was the general hope in the business community that if the loan was made successful they would escape further taxation. This was one of the causes of the magnificent response which had been given last year to the call for subscriptions to the War Loan, War bonds and Treasury bills. The section which takes up Government script immediately is just the section which is going to be crippled by this levy under the Excess Profits Bill, and I am positive that if this Bill is passed, then the prospects of a new loan if the Government of India would want to raise it in the country would be altogether ruined. The Government have several obligations in connection with the treasury bills and in connection with the war bonds maturing in the coming year, and they have also to provide for the accumulated demands of capital expenditure on Railways and in other ways. I submit that the Government would be paying too high a price for the revenue which they propose to raise by this Bill, if they emasculate the business community thereby and if they have to face the failure of their loan policy in the coming year, besides the levy as excess profits was in the first instance going to be a temporary war levy. The war having now ended, perhaps such a heroic measure involving much interference with business is not needed. The burden which was proposed to be borne by this country should not be levied under the present conditions of agricultural distress and trade depression and financial anxiety. I would urge upon the Government of India, with all the emphasis I am capable of, the reconsideration of the whole matter, and at all events the dropping of the Bill at this stage.

“ My Lord, the Council is no doubt aware that the opinion in the Bombay presidency is opposed to the Bill, and this has been very ably voiced by the Bombay Government in their letter to your Lordship's Government, dated the 4th February, 1919. My Lord, with your permission I will read one paragraph. In paragraph four of the above mentioned letter Mr. J. L. Rieu, the Secretary to the Government of Bombay, says: ‘ I am to state that after further consideration the Governor in Council is still unable to recommend that the proposal to levy a duty on excess profits should be proceeded with, in view of the difficulty of the assessment of the duty, the inequality of its incidence, the likelihood of evasion and avoidance and the political effect of the general resentment which the imposition of this tax, after the virtual conclusion of war and at a time when the Indian Industry requires every encouragement, is calculated to arouse.’ My Lord, the above truly reflects the general feelings prevailing among the commercial community of Bombay.

“ My Lord, of the apparent justice of taxing those who have made profits in the war, I think too much can be made and it would be unwise to consider any tax isolated in this manner without reference to the direct and indirect

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reactions of the tax on all sections of the community. Personally I feel that the whole matter of this burden should be reconsidered, but if that cannot be done, then this obligation should be met by means of a long period loan with sinking fund, distributed over a number of years. Other proposals which are suggested are for raising the rate of customs duty and for screwing up the income-tax. The adoption of either of these would place a burden on the country, which the country at this time can ill afford owing to famine conditions and depression in the trade. But any of these would cause less disturbance and would on the whole be less objectionable in principle and in the actual working of the tax, than the proposed levy under the Bill.

"My Lord, I find the Bill as has been drafted requires substantial changes, and on the details of the Bill I do not propose to offer at this stage any criticism. Should the Government still wish to carry through this Bill, then I shall take an opportunity at a later stage in the Select Committee to make suggestions for the modification of this Bill so as to minimise the injustice of the levy in several directions.

"With these few remarks, my Lord, I oppose the Bill."

12-20 P.M.

The Hon'ble Mr. W. A. Ironside:—"My Lord, representing the Bengal Chamber of Commerce and the interests of that great body, I feel it necessary to state at once that my instructions are to oppose and to vote against this Bill. I find myself in very much the same position as my colleague, the Hon'ble Mr. Hogg, in that my personal views and those that I represent are not in accord. As representing those views I feel I must give them every possible assistance, and place before Government opinions that should carry great weight. I feel that my personal views must not take precedence of those that I represent, particularly as they are so largely in the majority. The delay in giving a final pronouncement on the provisions of the Bill by the Select Committee has, I feel, caused a great deal of unnecessary difficulty. The Bill was one essentially for a prompt decision. In business promptitude is the soul of our work, and in the matter of this Bill people—and there are a great number seriously affected by it—have been prevented from taking a final and complete survey of their position and if need be cut their losses before it was possible to commence work again. The criticism which I offered in September last could well be repeated again to-day, and we have heard and read criticism galore against the Bill. I do not think it necessary to weary the Council with any further criticism of at any rate a destructive character, but would rather try and place a reasonable view before you; and I trust that opportunities will arise in the Select Committee whereby we can eliminate what are obvious cases of hardship. No one of course can view a Bill of this description with pleasure; no taxation is exactly a gift; but I think that this Bill is largely due to a very wrong financial policy in the past; a financial policy for which the non-official Members of this Council have been directly responsible. I notice that a number of them are not here to-day; but the financial policy of the past has been to pledge the country's credit gaily in times of prosperity, forgetting that debts are birds which come home to roost. We borrowed from Peter to pay Paul, and now the time is coming when Peter will change his name. After listening with considerable interest to Sir James Meston's very masterly exposition of the Bill, I feel less averse, and I think that the financial and commercial public will view with less alarm the Bill as a whole; but I do feel, after listening to the figures cited by Sir James Meston, that there still is a great opening for leniency. I think that the maximum percentage may yet be materially reduced, and I think that those industries which have been started during the period of the war can be absolved from all taxation; and for all that they will bring into the Exchequer I confidently believe they could well be left out. I am glad to hear Sir James Meston mention the fact of those industries which are now faced with severe or the prospect of severe foreign competition, and I trust that that policy will be followed through the Select Committee; and if so, I believe that much of the danger and risk will thereby be eliminated. I trust that very effective taxation will be provided

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for the foreign firms who have made use of India for obtaining large profits during the period of the war ; and even now as a consequence of easier financial conditions and special freight facilities they are, I assure you, having it all their own way.

“ I have heard certain suggestions made for alternative measures of taxation. An additional loan at this stage I personally reject ; but I think there are more practical measures. I refer to income-tax. I think the machinery of collection might easily be tightened. At the present time the individual with the fixed income, the man of moderate means and the firm and the company with published accounts, they are easily got at and they have to pay. But, my Lord, there are thousands of people who shirk their responsibility, who evade their duty, and as long as the present system is allowed to go on, the shirkers will go on shirking.

“ My Lord, I trust that the benefits of citizenship will not be reserved to commerce and industry, and that those people who are not ready or willing will in future take their share of the taxation of the country. I also trust that hidden away in the figures which the Hon'ble the Finance Member has provided there may not be some balances to be made available for other than war purposes. I also trust, my Lord, that thoughtless expenditure may be avoided. I refer to this in no carping or hypercritical spirit, but I am tempted to mention it because in the last 48 hours I saw a consignment of iron which had travelled, or would eventually travel, more than half way round India by passenger train in order to reach Basrah. Now this is thoughtless expenditure. I do hope that very rigorous economy will be exercised in the spending departments, for I feel that with the tightening of the machinery for the collection of income-tax, together with economy in expenditure, it would be possible to provide a considerable portion of the sum of money which is required under the present tax.”

The Hon'ble Sir James Meston :—“ My Lord, the Council may be congratulated on the speedy conclusion of what I feared was going to be a somewhat acrimonious debate. I personally am grateful for the extremely courteous manner in which these proposals have been received. I am particularly indebted to the Hon'ble Mr. Hogg for the courageous and friendly speech in which he opened the discussion. I fully realise that he spoke his own personal feelings at some sacrifice, and that he had considerable difficulty in differentiating between the convictions that he holds himself and the views that his constituency have directed him to impress on this Council. I value all the more the frank expression of his own views with which he has favoured us. The same applies in a large measure to what has been said by the Hon'ble Mr. Ironside. I see the difficulties of his position and value the expression of opinion that he has given upon our proposals. We have had outside blessings upon this Bill, but they are generally blessings from that class of the community who like most of ourselves will never be called upon to pay excess profits. On this occasion we have had most encouraging advice and helpful speeches from two leading captains of industry from each of the great commercial centres of India. The other speech, that of the Hon'ble Sir Fazulbhoy Currimbhoy, reminded me somewhat of a passage from the Epistle of my patron Saint. In the 5th chapter of St. James, when no doubt an Excess Profits Duty or something similar was to befall Judea, he says to the leading men :—‘ Go to now, ye rich men, weep and howl, for the miseries that have come upon you.’ 12-33 P.M.

“ Coming to the detailed suggestions that have been made for the improvement of the Bill that is now before the Council, I have, my Lord, nothing to add to what I said in my opening remarks. I do most heartily agree with what Mr. Ironside said as to the importance of tightening up our income-tax assessments and of catching the shirkers in our net. I do fully concur with him in what he said about the necessity of the closest economy at a time when we are raising taxes to meet our war debts. I can assure him that, so far as we know, there are no hidden reserves in our Budget ; as Mr. Howard has suggested to me just now, there are really no more rabbits in the hat.

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" Well, my Lord, this is a business proposition and it is a business proposition which has been received in a business-like manner. I trust that when it emerges from Select Committee, Hon'ble Members will find the Bill pruned of any of its defects and still more elastic and more capable of dealing with the hard cases which they have enumerated or have in mind; and I trust that the great business communities, who naturally feel a little sore at this curtailment of their gains—gains for which they have laboured hard and with a large element of genuine patriotism—will lend their influence to make the best of what after all is a temporary and very exceptional measure."

The motion was put and agreed to.

POISONS BILL.

12-40 P.M.

The Hon'ble Sir William Vincent:—" My Lord, I move for leave to introduce a Bill to consolidate and amend the law regulating the importation, possession and sale of poisons throughout British India. The present law is contained in the Poisons Act of 1904, which was, I think, the first all-India measure for dealing with this subject. Under that Act the Local Government has power to regulate the sale, or possession for sale, of any poison in any municipality or cantonment. In regard to white arsenic the powers are more extensive, and Local Governments can regulate the sale or possession for sale of that poison throughout any part of the province; the Government of India has also power to control the importation into British India of this poison. Under section 6 of the Act, the Government of India can, however, notify that all the provisions of the Act which apply to white arsenic also apply to any other specified poison. Under section 10 of the Act, medical and veterinary practitioners, chemists with European qualifications, and chemists not so qualified when dispensing medicines in accordance with a prescription of a medical practitioner, are exempted from the provisions of the Act. The changes which it is proposed now to make in the law are very simple. In the first place, it is proposed to allow Local Governments to regulate sale or possession for sale of any specified poison throughout the province, and not to confine this provision to white arsenic. This power can now be exercised by a Local Government once a notification is issued by the Government of India under section 6. Similarly, we propose to allow the Government of India to control the import into British India of any specified poison. Both these results can be attained at present by the somewhat cumbrous procedure of double notifications under the Act. What we really are proposing is to devolve a power on Local Governments which is vested in the Government of India, and in the case of imports avoiding the clumsy procedure to which I have adverted.

" There is, however, one clause of the Bill to which I ought to draw special attention, clause 10. I have explained that under the present Act amongst others certain chemists and druggists with English qualifications and those dispensing medicines are exempted from the provisions of the Act. I should also have mentioned tanners and hide merchants as they are also exempted. It is now proposed to withdraw those exemptions and subject these classes of persons to control by the Local Governments in their dealing with poisons. It is believed that chemists with English qualifications at present keep registers of poisons and that no inconvenience will be caused by authorising the Local Governments to make the keeping of such registers a legal requirement. The Government have made inquiries regarding tanners and hide merchants, and they believe that their legitimate trade will not be hampered by reasonable restrictions such as those which Local Governments will impose. At present there is reason to believe that in some cases poison is obtained for criminal purposes, such as murder and cattle poisoning from these tanners and hide dealers.

" There is perhaps only one other clause to which I need refer, and that is clause 9 (3) of the Bill, which authorises the Government to exclude from

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the benefit of the exemption now enjoyed any particular medical practitioner or class of practitioners should they find it necessary to do so. The remainder of the Bill is a consolidating measure, and the only changes of importance are those to which I have already drawn attention.

"At present I only ask for leave to introduce the Bill, I shall subsequently move that the Bill be published in the Gazette of India. I understand that notice of an amendment has been received suggesting that the Bill should be published also in the Provincial Gazettes, and I wish to take the opportunity of saying now that if that amendment is supported by any considerable body of opinion in this Council, and if it is thought desirable to postpone the further consideration of this measure until it has been published in the local official Gazettes, the Government are perfectly ready to meet Hon'ble Members in this matter."

The motion was put and agreed to.

The Hon'ble Sir William Vincent :—"My Lord, I introduce the Bill, and move that the Bill, together with the Statement of Objects and Reasons relating thereto, be published in the Gazette of India in English."

The Hon'ble Mr. V. J. Patel :—"My Lord, I beg to move the following amendment, that for the motion for publishing the Bill in the Gazette of India in English, the following words be added at the end :—

12-15 P.M.

'and in the local official Gazettes in English and in such other languages as the Local Governments think fit.'

"My Lord, I have compared the provisions of the Poisons Act of 1904 with those of this Bill, and I find that four important modifications are proposed to be introduced. In the first place, the old Act applies to the Municipal and Cantonment areas. By this Bill it is proposed to apply the provisions of the Poisons Act to all areas. Secondly, the old Act gives power to the Governor General in Council to regulate the possession and sale of the importation of white arsenic. It is now proposed to take powers to regulate the importation of any specified poisons. Thirdly, under the old Act certain exemptions were provided, firstly, in favour of medical and veterinary practitioners; secondly, in favour of certain chemists and druggists; thirdly, in favour of compounders dispensing medicines under prescriptions; and fourthly, in favour of tanners and hide merchants. It is now proposed by this Bill to take away the exemptions in respect of the last three classes, and to retain them only in respect of medical and veterinary practitioners. There too, that is, in the case of medical and veterinary practitioners, it is proposed by this measure to empower the Local Governments to exclude any medical or veterinary practitioner from the benefit of the exemption. The scope of the Poisons Act of 1904 was particularly limited in order that its provisions might not interfere with legitimate industries. Now, when it is proposed to take away the exemption in favour of tanners and hide merchants, it is a question as to how far this new measure would interfere with the tanning and hide industries in the country. The Bill has not been before the public, and I respectfully submit that due time should be allowed to the people concerned to express their opinion. I believe that changes of far-reaching importance are proposed to be introduced by this Bill, and a great number of people, more especially the tanning and hide merchants, are likely to be affected by it, and therefore, I trust the Council will favour this amendment and pass it."

The Hon'ble Mr. G. S. Khaparde :—"I am in favour of the publication of this Bill in the local official Gazettes, because, I think, it has not reached those classes which will be chiefly affected by it. In addition to these tanners and other people, there are a number of small industries which may use these poisons, and if they never get any idea of the provisions of this Bill they will not be able to put forward the particular exemptions that they might

12-49 P.M.

[*Mr. G. S. Khaparde ; Sir William Vincent.*] [19TH FEBRUARY, 1919.]

seek. For these reasons, my Lord, I submit that this Bill should be re-published in the vernaculars as far as possible."

12-50 P.M.

The Hon'ble Sir William Vincent:—"My Lord, there does not appear to be any particular enthusiasm about this amendment, but I am perfectly prepared to defer to the wishes of the two Hon'ble Members who press for publication in the local Gazettes. The measure is not one of any urgency, and I am always glad, though not always able, to meet Hon'ble Members of this Council. I must at the same time take exception to the statement made by the Hon'ble Mr. Patel that the first part of the Bill makes material changes in the law. It is quite true that the present Act applies specifically to white arsenic only for areas outside municipalities and cantonments, but I think the Hon'ble Member omitted to take into account section 6, which says, 'The Governor General in Council may, by notification in the Gazette of India, apply to any specified poison other than white arsenic all or any of the provisions of this Act relating exclusively to white arsenic.' So that the Government of India is taking no additional powers now. It merely is proposed to specify in the law powers which the Government of India can now exercise indirectly by double notifications. There is really no other substantial change in the law in this matter except that power is now decentralised from the Government of India to Local Governments. It is however true that in regard to tanners and hide merchants, we do propose a material change. We have ascertained to the best of our ability that that change will not hamper trade, and it seems to the Government of India *prima facie* reasonable that a man who is dealing with poisons that may be used for murder and for causing mischief to cattle should be, at any rate, under a requirement to keep registers showing what his stocks are and how they are dealt with. However, my Lord, I am quite prepared, as I said, to accept the amendment of the Hon'ble Member."

The motion, as amended, was put and agreed to.

The Council then adjourned to Wednesday, the 26th of February, 1919, at 11 A.M.

A. P. MUDDIMAN,

Secretary to the Government of India.

DELHI :

The 26th February 1919. }

APPENDIX A.

As desired by His Excellency the Viceroy I take this opportunity to make a comprehensive statement regarding the agricultural position resulting from the widespread failure of last monsoon and the economic situation in regard to foodstuffs ensuing from it. I will also explain the action we have taken in respect of our foodstuffs, but, in order that this Council may be able fully to appreciate the reasons for that action and its variations, I shall have to go back to a period anterior to last monsoon.

It will be within the recollection of this Council that, as explained in 1916 and 1917, the Government of India undertook to co-operate in a scheme for the export, on behalf of Great Britain and her Allies, of the wheat required by them; and that export of wheat for other purposes and destinations was brought under strict control. Later, in connection with the great pressure upon rolling stock on Indian Railways, resulting from the shortage of sea freight, it became necessary, in April of last year, to appoint Directors of Civil Supplies, who were empowered to grant certificates, in respect of articles required on civil account, which gave priority for those articles over ordinary uncertificated traffic. Foodstuffs were during last summer dealt with by Directors of Civil Supplies under this system. When it became apparent, during July last, that there was reason to apprehend an unfavourable agricultural season, the Foodstuffs Board, which had come into being as a result of the Delhi Conference, advised, and Government approved the advice, that a meeting should be convened at Nagpur, of all Director of Civil Supplies and of the Railway authorities chiefly concerned, to consider the situation, and to concert measures of a precautionary character. As a result of that conference, improvements were effected in the system of priority certificates and a better understanding was reached between different provinces and the Railway authorities as to the methods by which railway traffic in foodstuffs should be regulated. Though the latter end of August saw a partial improvement in the *kharif* situation in parts of India, the hopes then engendered were disappointed. September and October were unusually rainless: and it became obvious that we must prepare for a severe restriction in the output of *kharif* crops over a very wide area. Accordingly we telegraphed on October 2nd to the Secretary of State describing the situation, and intimating the inability of India to continue the purchase and export of wheat and other foodstuffs other than those required for Mesopotamia.

We further decided that the situation was so serious that it required, to meet it, a revision of our organisation. We substituted an executive officer, the Foodstuffs Commissioner, for the Advisory Board, which had till then helped us. Prompt action, capacity to confer direct with provincial authorities on the spot, and defined authority were considered essential in substitution for consultative and advisory powers. The Central Transport and Foodstuffs Board had helped the Government admirably during the period when events were maturing and I take this opportunity to express, on behalf of the Government of India, our acknowledgments of the services so spontaneously given by the non-official members of that Board.

At the Conference convened on October 15th in Delhi, at which the newly appointed Foodstuffs Commissioner was present, the whole situation was revised and discussed, in the light of the agricultural situation as it had developed, and having regard to the action already taken, in co-operation with His Majesty's Government, for the restriction of exports. It will be remembered that on October 15th the war was still in progress and the action then determined on had to be limited with due regard to that dominant factor; but the dramatic collapse of Germany, resulting in the Armistice, still further freed the hands of the Government of India in respect of external obligations, and I will now describe the steps taken in November and December to conserve the food reserves of India. On our representation to the Secretary of State His Majesty's Government not only agreed to our maintaining our prohibition against exports of wheat to all destinations but, as regards rice, they also acceded to a scheme, which we proposed to them, under which the exportable surplus of the Burma crop of 1919 should be utilised primarily for the needs of India and of certain countries which contain an Indian population and are dependent on this country for their supplies of rice. Practically then it may be said that those western and many eastern markets which have in the past been regularly drawing on India have now turned elsewhere for their supplies of rice and wheat.

Again, early in December when a brief review of the position indicated the necessity of assuring an additional supply of wheat, we proposed through the Secretary of State to the Home Government a programme of purchases from Australia to tide over the period until the *rabi* was harvested. I am glad to say that through the good offices of His Majesty's Government, who have secured this wheat and freight for us at cost price, we have been able to make some progress with this programme, and actually we have purchased, and there are or will shortly be on their way to us, 125,000 tons of Australian wheat. The original programme which contemplated an import of 200,000 tons we have now still further extended, and provided that shipping can be made available we trust that it may be possible for His Majesty's Government to obtain for us in Australia 500,000 tons to reach India before the end of July.

In regard to the Burma rice crop, we have taken still further steps. Not only have exports from Burma been restricted to certain destinations, as I have just explained, but even these limited exports are to be subject to a price control, for no export license is being granted except on satisfactory evidence being produced to the effect that the price paid does not exceed the maximum controlled price. Finally, we have secured two substantial reductions in the freight on rice from Rangoon. The first resulted in a cheapening of the price of this commodity in Bombay by Rs 1 a bag and in Madras by 12 annas, while the second which has brought down the freight rate to Bombay to Rs 30 will ensure a further reduction of Rs 1 per bag in the price of this necessary article.

These measures have been supplemented by prohibitory orders against the exportation of other food grains. A position has thus been reached at which no food grains will leave India except in very limited quantities, and for exceptionally strong reasons. In such circumstances, we felt we were able to contemplate a relaxation of the restrictions which had been placed on the movement of foodstuffs within India. The imposition of these restrictions on the movement of foodstuffs dates back to the time when, as will have been understood from my earlier remarks, in order to facilitate the purchases for the Royal Commission and at the same time to protect the Indian consumer against an undue inflation of prices, it was found necessary to prohibit the movements of wheat from the Punjab. But the main cause which led to the regulation of the traffic in foodstuffs was, as His Excellency the Viceroy explained in this Council last September, the congestion on the railways which, owing to the enormous quantity of military material and the large number of troops which had to be transported, formed a very serious difficulty in providing facilities for the movement of the commodities essentially required by the civil population. Directors of Civil Supplies were then created, whose certification of any particular traffic was, as I have explained, to be accepted by the railway authorities as entitling such traffic to priority. Subsequently it was found that the holders of these priority certificates were in certain parts of India thereby placed in a favourable position and were taking advantage of this to raise prices against the consumer; and we were approached by almost all the Local Governments, asking that they should be empowered to regulate the movement into, from and within, their provinces. At the time this demand manifested itself we felt very grave doubts as to the desirability of acceding to it, for we anticipated, as has indeed come about, that the discretionary power so granted to local authorities would result in certain areas finding themselves cut off from purchasing their essential requirements in those parts of the country to which they had ordinarily in the past looked for their supplies. The opinion of the Local Governments was, however, so strong and insistent that we decided to defer to it, at any rate until some experience had been gained of the way in which these powers would be used. At the same time, we withdrew from the scope of the Local Governments' control two essential commodities, rice and wheat, which we decided must be kept in our own hands, and in regard to which, while we were ready to consult, and hear the views of, the Local Governments as to the capacity of their provinces to supply, we recognised that it must be left to us definitely to decide to what extent each supplying province should contribute its *quota*. More recently we have added gram to the list of commodities the movement of which we ourselves regulate. Towards the end of the last month, as a result of the protests which we received from the Government of Bombay against the results of the policy of entrusting to local authorities the right of directing movements from their provinces, we have withdrawn this power from all Local Governments.

The protest from the Bombay Government to which I have referred laid stress on the very great difference between the prices in Bombay and those prevailing in up-country centres. It is indeed only a natural result of the obstacles which have been placed by the system of regulation in the way of free movement of foodstuffs that there should be in different parts of the country abnormal variations in the price of foodstuffs. That in itself was a grave demerit, but other disadvantages followed from this attempt to run counter to economic laws. Trade was hampered, the fullest use was not made of long established trade connections and it was inevitable that the setting up of new trade connections should be attended with difficulty and delay.

I can only make a brief allusion to the subject of prices. These have reached an abnormally high level, and we fully realise the hardships that they entail on the great mass of the population; but, during the period following such a world-wide cataclysm as we have been through during the last four years, it is idle to expect that conditions should return at once to the normal. The effect of the diversion of human effort from the labours of peace to the work of war is bound to continue to make itself felt for some time to come. To a large extent India has been saved from many of the consequences which other belligerent countries have had to undergo and it is only in the last few months that we have seen prices here begin to move towards the level which obtains in the outside world, and even now, in many cases, Indian prices are still much below world prices. It has been argued in some quarters that the present level of Indian prices indicates a shortage of supplies. This is not necessarily the case for we have seen that the rise in prices is not limited to any specific commodity or group of commodities but is practically universal, and for the universality of a rise in prices we must probably look to some cause of general application. The whole subject is an intricate one and would need more elaborate discussion than I can give to it here.

As regards the palliative and relief measures, regarding which questions have been asked in Council, large allotments have been made for *faccavi* loans, a measure of relief which

proved to be of the greatest benefit in the famine in the United Provinces in 1913-14. The programmes of public works are being expanded, where necessary, to provide labour, and earthwork is being started on some projected railways. Direct measures of relief are only in the initial stages, such as the opening of poor houses on a small scale and the distribution of gratuitous relief. It has hitherto been an accepted principle, embodied in the famine codes, that gratuitous relief should not be given before scarcity has been declared, but we have found it necessary to relax this principle in some cases where the economic distress has been aggravated by the epidemic of influenza.

One bright feature illumines the otherwise sombre retrospect of the past season. The monsoon was slightly more active than usual in November and December, in Madras and the Central Provinces especially, while the rain of three weeks ago all over the country except Bombay has been of incalculable benefit to the standing *rabi* of upper and central India. We can now hope to reap a *rabi* crop sufficient, with the imports of Burma rice and Australian wheat, to carry us through the ensuing months : and though the position is not free from anxiety, an anxiety largely occasioned by the degree in which the world at large is hampered by shortage of shipping freight, I think we may hope successfully to tide over the period intervening between now and the next monsoon harvest.

I should like to add my tribute to what His Excellency said in regard to Mr. Gubbay's work. Without his resourcefulness and devoted industry we should have found it hard at times to carry on and the general public as well as the Government owe him a warm debt of gratitude.

APPENDIX B.

[Referred to in the Answer to Question 4.]

Statement showing the average retail price of salt per maund in Northern India, Madras, Bombay and Bengal Presidencies for the years 1907-08 to 1917-18.

Name of Province.	1907-08.	1908-09.	1909-10.	1910-11.	1911-12.	1912-13.	1913-14.	1914-15.	1915-16.	1916-17.	1917-18.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
North-West Frontier Province	1 10 1	1 9 1	1 8 8	1 8 11	1 8 7	1 8 7	1 8 9	1 8 9	1 9 10	1 15 10	2 4 10
Punjab	1 10 9	1 9 11	1 9 9	1 9 11	1 10 0	1 9 11	1 9 10	1 10 1	1 12 3	2 8 9	2 13 4
Delhi	...	...	...	...	...	1 13 8	1 13 1	1 13 1	1 14 9	2 3 1	2 12 11
United Provinces	2 2 7	2 1 4	2 0 8	2 0 7	2 1 0	2 0 11	2 0 11	2 0 5	2 3 6	2 9 9	3 5 3
Bihar	2 3 5	2 1 7	1 15 4	1 15 4	2 2 3	2 2 11	2 2 7	2 4 8	3 0 6	3 5 7	4 5 11
Central Provinces and Berar	2 8 6	2 6 1	2 5 8	2 5 7	2 7 1	2 6 4	2 5 11	2 6 4	2 7 3	2 13 0	3 9 4
Rajputana	1 14 4	1 13 11	1 14 4	1 14 6	1 14 3	1 14 8	1 13 8	1 12 2	1 14 4	2 5 6	2 15 3
Central India	2 0 10	1 15 1	1 15 5	1 15 5	2 0 7	2 0 7	1 15 3	1 15 2	2 0 1	2 5 10	2 14 3
Bengal	2 3 0	2 1 4	1 15 0	1 14 10	2 1 11	2 1 9	2 1 4	2 5 10	2 15 8	3 6 2	4 6 9
Madras	1 12 9	1 12 6	1 12 8	1 12 5	1 7 9	1 13 1	1 11 8	1 10 5	1 15 8	2 3 1	2 10 7
Bombay	1 14 9	1 13 11	2 14 0	1 14 9	1 15 0	1 14 7	1 15 0	1 15 1	1 15 3	2 6 6	2 15 1

Statement showing production of salt in Madras, Bombay, and Northern India during 1907-1908 to 1917-1918.

	1907-08	1908-09	1909-10.	1910-11.	1911-12	1912-13.	1913-14	1914-15	1915-16.	1916-17.	1917-18.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Madras											
{ Government Salt*	3,412,671	4,592,121	2,672,111	4,876,020	4,707,821	4,241,049	3,200,239	2,572,577	3,774,551	5,121,044	4,471,105
{ Excise Salt†	6,337,984	7,573,817	5,687,525	7,517,808	6,779,838	8,046,250	6,361,371	5,790,102	5,807,890	7,921,410	6,581,558
Bombay											
{ Baragra Salt‡	2,369,421	2,668,101	2,621,727	3,119,723	3,018,207	2,987,726	3,106,397	3,179,003	3,802,512	3,025,278	2,794,356
{ Sea Salt§	9,092,353	10,171,841	9,534,971	9,900,600	10,275,895	10,556,198	9,378,755	10,783,293	9,221,901	8,935,527	6,537,643
Northern India Salt Revenue Department	6,773,342	10,051,788	10,006,740	13,947,212	5,877,169	6,843,396	12,509,563	8,654,857	12,215,974	7,481,329	10,025,857

* Salt manufactured exclusively for Government.

† Salt manufactured by private individuals on payment of excise duty.

‡ Salt manufactured exclusively for Government at Khargodha and Pipla on the Lesser Rann of Cutch by Solar Industries of being drawn from wells.

§ Salt manufactured under license from Government by private manufacturers who in most cases own the works. Government exercise no control over either the manufacture or the sale of this salt.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

**Rainfall summary for the seven days ending at 8 hrs. on
Thursday, the 27th February 1919, based on the Indian
Daily Weather Reports of the period.**

1. Settled dry weather prevailed generally during the first three days, but during the rest of the week a diffuse disturbance affected northern and central India, causing widespread snow in the Punjab and Kumaon hills, with nearly general rain in Chota Nagpur and local rain in the Central Provinces, Central India East, Assam and the east of the United Provinces. A few falls also occurred in Burma, Bengal, Orissa, Hyderabad and south Madras.

2. *Burma*.—Rangoon, Toungoo, Yamethin, Myitkyina and Lashio were the only stations that reported rain.

Northeast India, including Orissa.—Rainfall was nearly general in Chota Nagpur on the 24th and in the Sikkim Himalayas on the 25th, and local in Assam on the 26th; there was some rain in Orissa and southeast Bengal during the week.

The United Provinces, Central India and the Central Provinces.—Nearly general snow fell in the Kumaon hills on the 25th; local falls of rain occurred in the west of the Central Provinces on the 23rd, and in Central India East and in the east of the Central Provinces and of the United Provinces on the 24th.

Northwest India.—The week was rainless.

The Peninsula.—Weather was dry except for light falls at Cochin, Kodaikanal and Aurangabad.

3. The chief amounts of rainfall reported were as follows:—

February 23rd. Akola 0·42", Amraoti 0·88", Nagpur 0·56" and Chanda 0·60".

„ 24th. Allahabad 0·31", Sutna 0·82", Akola 0·32", Pendra 0·58" and Raipur 1·46".

„ 25th. Myitkyina 0·35", Darjeeling 1·58" and False Point 0·68".

„ 26th. Myitkyina 0·45".

4. The week's rainfall was 20 per cent or more in excess in Upper Burma, Central India East and the Central Provinces; and was 20 per cent or more in defect in the Bay Islands, Lower Burma, Assam, Bengal, Chota Nagpur, Bihar, the United Provinces West, the Punjab, Kashmir, the North-West Frontier Province, Baluchistan, Sind, Rajputana East, Central India West, Hyderabad South, Madras Southeast and the Madras Coast North. It was normal in Orissa, the United Provinces East, Hyderabad North and Malabar. No rain usually falls at this time of year in Rajputana West, Gujarat, the Konkan, the Bombay Deccan, Mysore and the Madras Deccan.

The rainfall from the 29th November to date is 20 per cent or more in defect in Upper Burma, Assam and Bengal; and is 20 per cent or more in excess in Lower Burma, Bihar and Orissa, the United Provinces, Gujarat, Central India, the Central Provinces, the Konkan, the Bombay Deccan, Hyderabad, Mysore, Malabar and the Madras Coast North. It is within 20 per cent of the normal in the remaining divisions.

Division.	RAINFALL DATA FOR WEEK ENDING ON 27TH FEBRUARY 1919.			RAINFALL DATA FROM 29TH NOVEMBER 1918 TO 27TH FEBRUARY 1919.				
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or defect in inches.	Actual rainfall to date in inches.	Normal rainfall in inches.	Excess or defect in inches.	PERCENTAGE DEPARTURE FROM NORMAL.	
							This week.	Last week.
1	2	3	4	5	6	7	8	9
Bay Islands	0	0·2	—0·2	8·3	10·3	—2·0	—19	—18
Lower Burma	0	0·1	—0·1	2·5	1·3	+1·2	+92	+108
Upper Burma	0·2	0·1	+0·1	0·6	1·1	—0·5	—45	—60
Assam	0·2	0·4	—0·2	1·0	2·8	—1·8	—64	—67
Bengal	0	0·3	—0·3	1·2	1·6	—0·4	—25	—8
Orissa	0·2	0·2	0	4·2	1·8	+2·4	+133	+150
Chota Nagpur	0·1	0·4	—0·3	5·2	2·3	+2·9	+126	+168
Bihar	0	0·1	—0·1	2·4	1·3	+1·1	+85	+100
United Provinces, East	0·1	0·1	0	2·2	1·7	+0·5	+29	+31
United Provinces, West	0	0·2	—0·2	4·0	2·7	+1·3	+48	+60
Punjab, East and North	0	0·3	—0·3	4·0	3·5	+0·5	+14	+25
Punjab, South-West	0	0·1	—0·1	1·9	1·7	+0·2	+12	+19
Kashmir	0	0·9	—0·9	8·6	7·5	+1·1	+15	+30
N.-W. Frontier Province	0	0·2	—0·2	2·5	2·5	0	0	+9
Baluchistan	0	0·3	—0·3	3·8	3·6	+0·2	+6	+15
Sind	0	0·1	—0·1	0·6	0·7	—0·1	—14	0
Rajputana, West	0	0	0	0·8	0·8	0	0	0
Rajputana, East	0	0·1	—0·1	0·9	0·9	0	0	+13
Gujarat	0	0	0	0·3	0·1	+0·2	+200	+200
Central India, West	0	0·1	—0·1	2·0	0·5	+1·5	+300	+400
Central India, East	0·4	0·1	+0·3	4·7	2·0	+2·7	+135	+126
Berar	0·8	0·1	+0·7	3·7	1·3	+2·4	+185	+142
Central Provinces, West	0·2	0·1	+0·1	6·2	1·4	+9·8	+343	+362
Central Provinces, East	0·7	0·2	+0·5	7·4	1·8	+5·6	+311	+319
Konkan	0	0	0	0·3	0·1	+0·2	+200	+200
Bombay Deccan	0	0	0	0·5	0·4	+0·1	+25	+25
Hyderabad, North	0·1	0·1	0	2·2	0·6	+1·6	+267	+320
Hyderabad, South	0	0·1	—0·1	2·3	0·6	+1·7	+283	+360
Mysore	0	0	0	1·3	0·8	+0·5	+63	+63
Malabar	0·1	0·1	0	4·7	2·4	+2·3	+96	+100
Madras, South-East	0	0·1	—0·1	7·3	6·9	+0·4	+6	+7
Madras Deccan	0	0	0	0·8	0·7	+0·1	+14	+14
Madras Coast, North	0	0·1	—0·1	3·6	2·4	+1·2	+50	+57

GILBERT T. WALKER,
Director General of Observatories.

Dated the 27th February 1919.

R. A. MANT,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 22nd February 1919.

Burma.—Excepting slight showers in Akyab and Mergui the week was rainless. Threshing and winnowing of winter rice have practically been completed in Lower Burma. In Upper Burma cultivation of spring rice and harvesting of gram, peas and beans are still progressing. Standing crops are good. Cattle are generally healthy. The price of unhusked rice in Rangoon has risen slightly to Rupees 124 per 100 baskets and is above normal. The market for white rice is dull at Rupees 307-3 per hundred baskets for specials.

Assam.—The weather was seasonable. Rain is wanted in five districts for agricultural operations and growth of crops. Harvesting of pulses is finished and that of mustard is nearing completion. Pressing of sugarcane, pruning of tea and ploughing for autumn rice and jute continue. Outturns and prospects of crops are generally indifferent. Cattle disease is reported from two districts. The price of common rice shows a tendency to fall.

Bengal.—Rainfall was general all over western districts during the week, but elsewhere the fall was light. Recent rain has improved prospects of standing crops especially in western districts, and has facilitated preparatory tillage for autumn crops. Sowing of jute, autumn paddy and millet has commenced in some districts of Eastern Bengal. Harvesting of oilseeds, potatoes and other spring crops continues. The average price of common rice has risen by 1·63 per cent. Distress prevails in Bankura and in Brahmanbaria sub-division of Tippera where 1,549 and 738 persons respectively resorted to test works. Agricultural loans are being distributed. Gratuitous relief is being given to 1,021 persons in Bankura.

Bihar and Orissa.—Light rain was nearly general over the province. Pressing of sugarcane still continues. Harvesting of oilseeds and preparation of lands for the next season's crops are going on. Standing crops are on the whole doing well. The daily average number of persons attending test works in Ranchi was 34 and in Angul 762. Gratuitous relief was given to 2,339 persons in the latter district. The price of common rice has risen in five districts, fallen in three and remained stationary in the remaining districts as compared with that of the preceding week. Cattle disease is reported from nine districts.

United Provinces.—Rainfall was light to moderate in nearly the whole province and benefited the standing crops. Slight damage by hail is reported from Naini Tal, Rae Bareilly, Fyzabad, Fatehpur and Mirzapur. Preparation of land for and sowing of sugarcane and extra crops, harvesting of peas and mustard, irrigation of spring crops and poppy and pressing of sugarcane continue. Standing crops are doing well. Prospects are hopeful. Very little cattle disease is reported and agricultural stock is on the whole good. Fodder is still scarce in some districts, but as much Government hay is being supplied as possible. Water and market supplies are sufficient. Prices are stationary with a tendency to fall.

The weekly report on scarcity is as follows :— Rainfall was good in Garhwal and light elsewhere. It was beneficial to standing crops. Sugarcane is being pressed. Irrigation of spring crops and poppy continues. Standing crops are in good condition. Prospects are hopeful. Condition of agricultural stock is satisfactory except in the affected tracts of Etawah and Bundelkhand districts where slight cattle disease is reported. Fodder is still scarce but Government hay is being sold and advances are being given. Market supplies are generally adequate but shortage is reported from some villages in the affected tracts of Etawah. No marked increase in serious crime is noticeable. There is some increase in petty crime against property in Banda. No wandering or emaciation is reported. Influenza is decreasing in Garhwal. Plague is reported from 3 villages of scarcity area in Benares. No epidemic is reported elsewhere and public health is generally good. Physical condition of people on works is fair. Clothing is in demand in Benares, Banda and Jalaun, and private charity is being organised in all these districts. Prices are high but stationary. Price basis in Garhwal is 4, Benares 6½, elsewhere 7 seers per rupee. Number of persons on test works is decreasing as harvesting operations have begun. Numbers relieved on works :—Etawah civil 3,275, forest 6,175, aided 310, private 431; Jalaun 386, Jhansi 194, Hamirpur 889, Banda 213. Numbers relieved in poor houses :—Jalaun 15, Jhansi 10, Hamirpur 213, Banda 75. Numbers gratuitously relieved, Garhwal 801, Etawah 2,257, Benares 1,620, Jalaun 772, Jhansi 39, Hamirpur 3,697, Banda 6,603. Relief measures are adequate. Numbers relieved in Agra 384 (average), Fatehpur 455 and Allahabad 205.

Punjab.—Except for light rain in parts of a few districts the weather remained dry. Condition and prospects of irrigated wheat and other standing crops are average to good and of unirrigated crops below average to average. Pressing of sugarcane continues in some districts. The yield is generally below normal. Sowings of extra spring crops are in progress and are below normal. Cattle are generally healthy but dry fodder is scarce in most districts. Green fodder is available. Water is generally sufficient. Prices are generally stationary and above scarcity rates. Prices of wheat :—Ferozepore and Rawalpindi 5½, Ambala, Lahore and Lyallpur 5½ seers per rupee.

North-West Frontier Province.—The week was rainless. More rain is still badly wanted in Dera Ismail Khan. Prospects of standing crops both on irrigated and unirrigated areas are generally average in Peshawar and Bannu and below average in Dera Ismail Khan. Pressing of sugarcane continues in one district with outturn average. Prices of wheat :—Peshawar 7½ and Dera Ismail Khan 6½ seers per rupee.

Jammu.—Rain was slight. Prices are stationary. Fodder is sufficient.

Kashmir.—The week was generally cloudy and cold. Standing spring crops are in fair condition. Cattle disease is reported in Muzafferabad tehsil. Prices are fluctuating.

Rajputana.—The weather was clear and is getting hot in places. Condition of spring crops on irrigated land is fair. Water is sufficient. Fodder is scarce. Cattle are in losing condition. In some places foot and mouth disease is reported. In two States grant of taccavi advances continues. Prices are steady. Number gratuitously relieved :—Todgarh 102. Number on famine works in Karauli :—637.

Central India.—Rainfall was practically nil. Spring crops are being irrigated and harvested. Sugarcane is being pressed in Gwalior. Threshing and winnowing of autumn crops is nearly completed in Malwa. Land is being prepared for autumn crops in Indore. Standing crops and probable outturn are fair except in parts of Gwalior, Malwa and the Southern States. Crops have been damaged in Jaora and Manpur. Agricultural stock is bad in parts of Gwalior and fair elsewhere except for cattle disease in parts of Bhopal and the Southern States. Scarcity of fodder prevails in Gwalior, Indore, Bundelkhand and in parts of Malwa and the Southern States. Prices are high but stationary. Opium is fair in Indore and Malwa and is being irrigated and weeded in Gwalior.

The report on scarcity is as follows:—Distress in Bundelkhand is increasing though it is not acute. Poorer classes and smaller cultivators are mostly affected. There is no wandering or emaciation. Relief measures are adequate. Suspensions of land revenue have been granted and *takavi* advanced for deepening wells and fodder. Public health is good. There is no epidemic and no need of relief in clothing is felt. Prices are high, but stationary prices are as follows :—Orchha 11, Samthar 6½, Bijawar 9, Northern group 6½ to 7½, Western 6 to 6½, Headquarters and Central 6 to 6½. Numbers on relief in thousands :—Orchha, works 1·1, gratuitous ·4, total 1·5; Samthar, works 4, gratuitous 1, total 5; Ajaigarh, works 1·8, gratuitous ·6, total 2·4; Bijawar, works 4, gratuitous 1, total 5; Northern group, works 2·7, gratuitous ·6, total 3·3; Western, works nil, gratuitous 1, total 1; Headquarters, works 1, gratuitous ·3, total 4; Central, works 7, gratuitous 2, total 9; Grand total, works 10·8, gratuitous 3·3, both 14·1. Report from Charkhari not received.

Central Provinces.—The weather has been clear with occasional clouds. Nights and mornings are cool, but days are getting warm. During the week six districts had no rain. Bhandara and Raipur registered 1½ and 1½ inches of rain respectively while the remaining districts received light showers accompanied by hail in a few places causing some local damage. Harvesting of spring crops has begun in several districts and prospects are generally fair to good. The supply of fodder is adequate in parts of Hoshangabad and Berar. Cattle are faring well but mouth disease prevails in parts of certain districts. Relief works continue in the distressed tracts of Damoh, Jubbulpore, Betul and Chanda. Rice in Bhandara and gram in Buldana fell by 1 seer per rupee. Elsewhere prices remained steady or fluctuated slightly.

The weekly report on scarcity is as follows:—General health is good in all affected districts except for after effects of influenza. Owing to immigrants from adjoining States coming in large numbers in search of work, dislocation of work due to heavy rain and high prices, distress has become more acute in Marwara and Sihora tahsils of Jubbulpore where declaration of famine is being made. Private funds continue to distribute cloth here and have been started in Seoni. Situation has deteriorated in a limited area in Betul and declaration of famine is probable. Spring harvest is affording employment in Sironcha and the Saugor districts. Prices of food grains are high but stationary. Numbers on special works :—Jubbulpore 2,014, Damoh 2,817, Chanda nil, Betul 3,390, Seoni 2,753, Saugor 374, total 11,948. Figures of increased numbers on ordinary works have not yet been supplied but have been called for. Numbers on gratuitous relief :—Jubbulpore 8,975, Damoh 3,277, Chanda 376, Betul 1,549, Seoni 1,038, Saugor 37, total 15,262.

Dependatory States.—Seven States received light showers. Spring prospects are generally good.

Bombay.—Standing crops are fair to good except slight damage by insects and frost in parts of Karachi. Harvesting of spring crops continues in parts of Karnatak. Cotton picking is nearing completion. Fodder supply is generally insufficient but supplies continue to be moved to worst affected areas under Government arrangements. Agricultural stock is generally sufficient, but cattle are deteriorating except in Konkan. Irrigation is generally deficient. Prices of food grains are high but generally steady.

The weekly report on scarcity is as follows:—No rain fell during the week in scarcity or famine areas. Scarcity has been declared in Bijapur District. Relief works continue in Ahmednagar, parts of Poona, Panch Mahals, and public works programme is being extended in most districts to afford work. Test works are in progress in Panch Mahals, Kaira, Broach, Poona and Satara. One poor house has been open in Poona and another in Thana for destitute immigrants into Bombay. Numbers of persons on relief works including dependants on last day of week ending 22nd instant were:—works, Panch Mahals 6,315, Ahmednagar 15,800, Poona 9,847, total 31,962. Numbers on gratuitous relief including village servants in Panch Mahals 2,411, Kaira 7,012, Broach 1,366, Kathiawar 1,622, West Khandesh 585, Ahmednagar 9,350, Poona 4,805, Satara 3,197, Belgaum 1,677, total 32,025; Native States:—Kathiawar and Palitana 241, Limbdi 125, total 366. Numbers in poor house:—Thana 430. Numbers of persons on test works were—Kaira 449, Broach 379, Poona 741, Satara 226, total 1,795. People on relief works are in good condition. No increase in mortality is reported. Medical arrangements are sufficient. Crime is normal. Numbers on works are increasing. Hardly any wandering or emaciation is noticed. Emigration continues from Satara. Public health is generally good. Liberal suspensions of land revenue have been granted and takavi is being freely advanced. Cheap grain shops continue working in West Khandesh, Nasik and Kathiawar. Cattle Camps have been organised in some districts. Private charitable relief is being organised and distributed in several districts. Fodder and water are scarce. Fodder is being supplied to affected areas under Government arrangements.

Hyderabad.—No rain fell during the week. Spring harvest continues. The crop is fair to good except in Aurangabad, Bir and Warangal districts. Late rice crop is fair and is being weeded. Fodder is scarce in some districts. Prices of grains continue to be abnormally high. *Juar* is selling at three seers per rupee in the Gulbarga district.

Mysore.—The week was rainless. Standing crops are in fair condition. Harvested *ragi*, rice and sugarcane outturn is poor to fair. Cattle are generally healthy. Water and fodder are available. Prices are high and rising. Prospects of season are fair.

Coorg.—The weather was cloudy. Threshing of rice and picking of coffee continue. Water and fodder for cattle are sufficient. Cattle disease prevails in parts. Prices of food grains are high. Public health is fair.

Madras.—Rainfall was light in Ganjam, Vizagapatam, Godavari, Tinnevely, Malabar, Cochin and the Hills and *nil* elsewhere. Standing crops are fair generally but have been damaged or are withering in limited areas in Ganjam and parts of Carnatic. *Cholam* has been affected by disease in parts of the Deccan. Harvests of paddy, sugarcane and dry crops are limited with outturn sometimes fair but poor in parts of fourteen districts. Late sowings of paddy and dry crops are proceeding under wells and tanks to a small extent. Condition of cattle is good generally. Water is insufficient except in Kistna, Nellore, Chingleput, Malabar and the Hills. Pasture is sufficient except in parts of seven districts. Fodder is insufficient in parts of four districts. Prices of rice are generally stationary but those of dry grains are rising. Prospects are fair generally but bad in parts of Ganjam, Bellary, Chittoor, North Arcot and Salem. Total attendance in Ganjam on thirteen test works in Gumsur and five in Udayagiri Agency:—13,414. Gratuitous relief:—4,037.

R. A. MANT,

Secretary to the Government of India

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.
(FAMINE.)

Statement showing the number of persons on relief works and in receipt of gratuitous relief in the Districts of British Provinces and in Native States affected by famine or scarcity in India.

For the week ending 1st February 1919.

No.	Name of District or State	AREA UNDER FAMINE RELIEF.						TRACTS UNDER "SCARCITY" AND "OBSERVATION AND TEST."	
		Area affected in square miles.	Estimated population of area in column 3.	Number of persons employed on relief works.	NUMBER OF PERSONS ON GRATUITOUS AND SPECIAL RELIEF.		Grand total on relief.	Number of persons on test works.	Number of persons in receipt of gratuitous relief.
1	2	3	4	5	Dependants of relief-workers, relieved on works.	Believed in villages, kitchens, poor-houses, etc.	Total.	9	11
UNITED PROVINCES.		BRITISH PROVINCES.							
1	Garhwal	393	81,919	...	...	...	...	...	681
2	Etawah	600	200,000	...	...	...	...	7,220	956
3	Banda	2,948	657,237	...	...	...	...	4,907	6,567
4	Hamirpur	2,292	465,223	...	...	...	...	2,480	2,222
5	Jhansi . . . . .	...	...	...	...	...	...	496	16
6	Jalann	1,565	409,082	...	...	...	...	911	773
	Total, United Provinces	7,700	18,18,461	...	...	...	...	16,024	11,215
BIHAR AND ORISSA.									
1	Angul . . . . .	...	...	...	...	...	...	1,049	1,801
	Total, Bihar and Orissa	...	...	...	...	...	...	1,049	1,801
BOMBAY.									
1	Panoh Mahals . . . . .	...	...	1,835	...	...	...	1,073	312
2	Ahmednagar . . . . .	...	...	4,200	...	...	...	...	6,747
3	Kaira . . . . .	...	...	...	...	...	...	98	4,512
4	Kathiawar . . . . .	...	...	...	...	...	...	19	887
5	West Khandesh . . . . .	...	...	...	...	...	...	...	125
6	Poona . . . . .	...	...	...	...	...	...	3,800	2,958
7	Satara . . . . .	...	...	...	...	...	...	...	1,825
8	Bijapur . . . . .	...	...	...	...	...	...	...	400
9	Broach . . . . .	...	...	...	...	...	...	214	...
	Total, Bombay	...	...	6,038	...	...	...	4,714	17,266
CENTRAL PROVINCES.									
1	Chanda	3,089	69,774	...	...	...	...	...	606
2	Saugor	704	81,835	...	...	...	...	52	56
3	Seoni	1,459	154,810	...	...	...	...	996	168
4	Jubbulpore	3,912	745,892	...	...	...	...	1,481	8,223
5	Damoh	2,816	333,047	...	...	...	...	2,235	2,672
6	Betul	3,872	390,386	...	...	...	...	...	819
	Total, Central Provinces	15,852	17,75,744	...	...	...	...	4,764	12,573
MADRAS.									
1	Ganjam . . . . .	...	...	...	...	...	...	3,105	545
	Total, Madras	...	...	...	...	...	...	3,105	545
CENTRAL INDIA.									
1	Bundelkhand . . . . .	...	...	...	...	...	...	3,052	...
	Total, Central India	...	...	...	...	...	...	3,052	...
NATIVE STATES.									

R. A. MANT,
Secretary to the Government of India.

GOVERNMENT OF INDIA.
DEPARTMENT OF EDUCATION.

SANITARY.
PLAGUE.

Delhi, the 28th February 1919.

The following statement of plague seizures and deaths reported in India during the week ending the 15th February 1919 is published for general information :—

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BOMBAY PRESIDENCY AND SIND.	Northern.	Kaira District	8*	2*
		Broach District	3	4
		Surat District	2	2
		Thana District	4	4
	Central.	Ahmednagar District	5	4
		Satara District	68	43
		Poona District	5	5
		Nasik District	1	...
		Sholapur Town	6	6
		Sholapur District	5	2
	Southern.	Ratnagiri Port	15	13
		Belgaum District	99	43
		Hubli Town	12	12
		Dharwar District	100	53
		Bijapur District	12	10
	Political Charges.	Baroda State	1	1
		Kolhapur and Southern Mahratta Country States	44	37
		Mangrol Port	2	1
		Mundra Port	3	...
		Satara Agency	5	5
		Cambay State	6	3
		TOTAL	401	250
MADRAS PRESIDENCY.	...	Madras City	1	1
		Anantapur District	9 (a)	9 (a)
		Coimbatore District	61 (a)	50 (a)
		North Arcot District	14 (b)	16 (a)
		Cuddapah District	1	1
		Bellary District	93 (a)	53 (a)
		Malabar District	4	6
		Chittoor District	4	2
		Kurnool District	20	12
		Salem District	26 (a)	14 (a)
		Guntur District	121	80
		TOTAL	854	244
BENGAL.	Presi- dency.	Calcutta *	2	2
		24 Parganas District	6	4
		TOTAL	8	6

* For two weeks.

(a) One imported.

(b) Two imported.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
Bihar and Oudha.	Patna	Patna District	35	35
		Gaya District	40	27
		Shahabad District	32	27
	Tirhut	Saran District	177	148
		Champaran District	8	5
		Suzaffarpur District	52	50
	Bhagalpur	Bhagalpur Town	18	9
		Bhagalpur District	27	22
		Monghyr District	247	207
	TOTAL		631	530
UNITED PROVINCES.	Allahabad	Cawnpore District	6	6
		Fatehpur District	14	4
		Allahabad District	17	17
	Benares	Benares District	41	34
		Jaunpur District	16	16
		Ghazipur District	56	54
		Ballia District	168	150
	Gorakhpur	Gorakhpur District	675	664
		Basti District	53	31
		Azamgarh District	89	82
	Lucknow	Unao District	15	10
		Rae Bareilly District	20	14
		Sitapur District	10	8
	Fyzabad	Gonda District	25	23
		Barn Banki District	3	3
	TOTAL		1,203	1,116
PUNJAB.	Ambala	Hissar District	7	5
		Rohtak District	24	21
		Ambala District	13	9
	Jullundur	Hoshiarpur District	1	...
	Lahore	Lahore District	31	12
		Gurdaspur District	5	4
	Rawalpindi.	Jhelum District	4	2
		Rawalpindi District	1	1
	Multan	Montgomery District	3	4
		Lyallpur District	5	1
		Multan District	1	...
	Native States.	Patiala State	8	8
		Jind State	20	12
	TOTAL		128	79

In the return for the week ending 8th February 1919, the following addition should be made:—
 United Provinces—Bijnor District, add 3 cases, one death.

Presidency or Provinces.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BURMA.	Pegu	Rangoon Town	18	16
		Insein District	3	3
		Tharrawaddy District	32	31
		Pegu District	3	1
		Prome District	13	14
	Irrawaddy	Bassein Town	5	5
		Hensada District	2	2
		Myaungmya District	1	1
	Tenasserim	Toongoo District	6	4
	Mandalay	Mandalay District	16	11
		Bhamo District	4	3
	Sagaing	Shwebo District	7	3
		Sagaing District	5	3
		Lower Chindwin District	49	44
	Magwe	Minbu District	25	24
		Magwe District	6	7
	Meiktila	Kyaukse District	12	6
		Myingyan District	31	29
		Meiktila District	8	5
		Yamethin District	5	3
	Native States.	Northern Shan States . . . . .	...	1
	TOTAL		251	216
CENTRAL PROVINCES.	Nagpur	Nagpur District	59	34
		Bhandara District	27	18
	Jubbulpore.	Jubbulpore Town	58	40
		Jubbulpore District	21	16
		Seoni District	11	10
	TOTAL		176	118
MYSORE STATE.	...	Bangalore Civil and Military Station	32	31
		Bangalore City	7	8
		Bangalore District	41	33
		Mysore City	7	7
		Mysore District	4	4
		Kadur District	16	11
		Shimoga District	21	15
		Chitaldroog District	22	11
		Kolar District	38	43
	TOTAL		188	168

In the return for the week ending 8th February 1919, the following corrections should be made:—

Burma { Sagaing District, read 13 deaths for 14 deaths.
 { Meiktila District „ 5 cases „ 6 cases.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.	
HYDERABAD STATE.	...	Gulburgah District	3	2	
		Baichur District	13	6	
		Ummabad District	76	40	
		Bidar District	9	9	
		Medak District	42	34	
		Nizamabad District	43	35	
		Mahbubnagar District	10	9	
		Hyderabad City and Suburbs	109	163	
		Secunderabad	1	...	
		Hyderabad Residency Bazars	10	8	
		Atrafbaldah Sarkkhas District	2	2	
		Adilabad District	5	3	
		TOTAL	412*	390*	
CENTRAL INDIA.	...	Rewa State	23	24	
		Bhopal State	26	26	
		Schore Cantonment	1	1	
			TOTAL	60	53
RAJPUTANA.	...	Ajmer District	18	18	
		Bharatpur State	13	8	
			TOTAL	31	26
			GRAND TOTAL	3,839	3,121

* Includes previous weeks. The actual number of cases and deaths during the week ending February 15th were 281 and 215, respectively.

DELHI: }
The 27th February 1919.

F. NORMAN WHITE, MAJOR, I.M.S.,

Sanitary Commissioner with the
Government of India.

H. SHARP,

Offg. Secretary to the Government of India.

No. 48.

GOVERNMENT OF INDIA.
DEPARTMENT OF EDUCATION.

ARCHÆOLOGY AND EPIGRAPHY.

Delhi, the 21st February 1919.

RESOLUTION RELATING TO CLASSIFICATION OF ANCIENT MONUMENTS.

RESOLUTION.

At present the lists of ancient monuments in India are classified in accordance with the instructions laid down in paragraphs 3 and 4 of the Home Department resolution no. 3-168-183, dated the 26th November 1883. It has been represented to the Government of India that since the passing of the Ancient Monuments Preservation Act, 1904 (VII of 1904), the classification laid down in the above mentioned resolution has been found inadequate inasmuch as it makes no provision for those monuments which, although privately-owned, are nevertheless maintained by Government in accordance with agreements made under section 5 of the Ancient Monuments Preservation Act, VII of 1904. The Governor General in Council has, therefore, given the matter his careful consideration and after consulting the Director General of Archæology in India is pleased to direct that in future the lists of ancient monuments should be classified as noted below :—

- I. Those monuments which from their present condition and historical or archæological value ought to be maintained in permanent good repair.
 - II. Those monuments which it is now only possible or desirable to save from further decay by such minor measures as the eradication of vegetation, the exclusion of water from the walls and the like.
 - III. Those monuments which from their advanced stage of decay or comparative unimportance it is impossible or unnecessary to preserve.
- The monuments in classes I and II should be further sub-divided thus :—
- I (a) and II (a).—Monuments owned and maintained by Government.
 - I (b) and II (b).—Monuments owned and maintained by private persons.
 - I (c) and II (c).—Monuments owned by private persons but maintained by the owners and Government jointly or by the Government exclusively.

2. His Excellency in Council is satisfied that, while the adoption of the classification noted above will be distinctly advantageous in preparing future lists, it will not in any case render the existing lists either useless or ineffectual, as it will be a simple matter in each province to circulate to officials concerned a brief schedule showing the corrections to be made which may be pasted in their appropriate places in the lists.

3. The words "Ancient monuments" in this resolution should be interpreted as monuments within the meaning of section 2 (1) of the Ancient Monuments Preservation Act, 1904, (VII of 1904).

ORDER.—Ordered that a copy of this resolution be forwarded to local Governments and Administrations and the Director General of Archæology in India for information and guidance.

Ordered also, that a copy be forwarded to the Foreign and Political, Public Works and Finance Departments for information and that the resolution be published in the Supplement to the *Gazette of India*.

H. SHARP,

Offg. Secretary to the Government of India.

**Statement of Approximate Gross Earnings of Indian
Railways.**

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The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 1, 1919.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

**NARRATIVE OF THE HONOURABLE FINANCE MEMBER
INTRODUCING THE FINANCIAL STATEMENT
FOR 1919-20.**

Narrative of the Honourable Finance Member

INTRODUCING THE

FINANCIAL STATEMENT FOR 1919-20.

Introductory.

The treatment of the Financial Statement in Council will follow the same lines as last year. It is presented to-day: a general debate upon it will take place on the 7th instant; the second and third stages of the discussion will open on the 8th instant; and it is hoped that the Budget in its final form will be presented on the 21st instant. The statement this year has been made as brief as possible, consistently with the number of important topics on which it is bound to touch.

SECTION I.—THE YEAR 1918-1919.

A.—General characteristics.

2. It is doubtful whether, in the financial history of British India, there has been a year of more diversified character or varied difficulties than 1918-1919. To understand our transactions during the twelve months, and our commitments for the future, explanations are necessary which, however briefly put, must cover a wide area.

3. *The Armistice.*—Dominating all other features of the year, financial or others, was the sudden cessation of hostilities in November. The last budget was presented at a time of grave crisis for the Allied arms, when Germany was making its final and greatest endeavour to break through our line in France. The peril had the effect in India of calling forth more strenuous effort, in men and materials; and the first seven months of the year were a period of great and widespread activity. Up to the end of October, the value of the external trade of India was bigger than in either of the two previous years; the exports of food grains, tea and gunny bags being evidence of India's material help to the Allied countries, and the imports of sugar and textiles being indicative of the high prosperity which she reaped in return. The railway revenue corresponded: and at one time it looked as if trade remittances through the Secretary of State would be heavier than the record figure of the previous year. Prices remained high, and there was much speculation based on the expectancy that this hectic energy would endure. With the armistices came a sudden change. The wheat export had stopped in September for other reasons; but cotton now fell off immediately, and there was a great slackening in gunnies. Imports of all kinds declined sharply, chiefly sugar and piece-goods. Panic fell upon the cloth market: prices came tumbling down, forward orders were cancelled and peace brought catastrophe to those who had been gambling wildly on the continuation of war. The reaction on the Government exchequer was mainly caused by the complete cessation of trade remittances to India. The Secretary of State stopped selling bills near the end of October, and since then we have lost the large exchange profits which a one-and-six penny rupee had been yielding us, while we had to go on at express speed coining rupees, and losing on them, to meet the unassuaged thirst of the people for metallic currency. All these factors will be discussed in more detail later. The cardinal point is that peace has laid its hand upon the unhealthy prosperity which the war had brought us; and we have now to descend to a more normal plane of trade and business.

4. *Scarcity.*—To this painful process the chief obstacle at present is the persistently high range of prices for all the necessities, as well as the comforts, of life. The world factors responsible for high prices have been supplemented, so far as

cereals are concerned, by the unfortunate agricultural situation over a large area in India. The outlook when the last Budget was prepared was generally good, although the several meteorological disturbances of the cold weather type which had appeared in January and February 1918 were all feeble and gave little rain. The weather was accordingly exceptionally dry throughout northern and central India. In the Peninsula on the other hand conditions had been unusually disturbed during January and February, and very heavy rain for the time of the year occurred in the west coast districts. The Arabian Sea monsoon appeared nearly three weeks before its normal date and gave widespread and unusually heavy rain over nearly the whole of the Peninsula for about five weeks. Its activities then began to decline and, after an appreciable improvement during the latter half of August, it merged during September into a complete break which continued till the end of the regular monsoon season. The Bay monsoon also arrived upwards of two weeks earlier than usual, and was of normal intensity. But unfortunately its activities were confined during nearly the whole season to Burma and north-east India. The average rainfall over the plains was in defect by 6·5 inches, or 19 per cent., which is the highest deficiency on record since the year 1899. The prolonged break in the monsoon adversely affected the area and yield of the principal crops. The condition of the crops now standing is on the whole favourable, especially in the northern and central parts of the country, but there is a serious reduction in area. The shortage of rain has affected most provinces, although the Peninsula was favoured with abundant rain during November and December and more recent falls have much improved prospects in the Punjab, Central Provinces and the United Provinces. The agricultural record of the closing year is therefore an unhappy one, and has entailed the usual consequences. Famine has had to be declared in the Ahmednagar district and in certain other parts of Bombay. Scarcity has been declared in 2 districts of the United Provinces, 6 districts of the Central Provinces, 11 districts and the Kathiawar Agency of Bombay. Distress prevails in Bankura, and is impending in Angul, in 5 districts of the United Provinces, 2 districts of Madras, and considerable areas in Central India. The number of persons on test works, in receipt of gratuitous relief, and in poor houses during the week ending 15th February 1919 was 128,178. Cattle are suffering even more than men, for there is a serious scarcity of fodder in the United Provinces, the Punjab, Bombay, Rajputana and the Bogra district of Bengal. Concession rates for the carriage of fodder by rail to affected areas have been sanctioned, and Fodder Controllers have been appointed in the Punjab and Bombay. All the elaborate mechanism for famine relief, well tried and now thoroughly understood, is ready to combat distress in its various forms. The approved prophylactic of agricultural loans on a generous scale has been already applied, the large sum of two crores having been sanctioned for advances in the United Provinces alone. The good seasons of recent years and the full prices paid for agricultural produce must have accumulated unusual reserves of rural wealth, and it may be expected that widespread or acute distress will be averted; but it is a sad reflection that this calamity should have befallen the country at a time when it had hoped to join in the universal thanksgiving at the end of war.

5. *The Influenza*.—More calamitous than famine, or than a great campaign, has been the epidemic of influenza which ravaged India in the autumn of 1918. A reference to this terrible scourge was made by His Excellency the Viceroy in his speech at the opening of this session; and all that need be added is to emphasize the effect of the epidemic in weakening the capacity of the rural population to cope with their ordinary work, and particularly with the drought which simultaneously fastened on them. It has had most depressing results on rural efficiency, and has complicated the task of famine relief.

6. *Commerce and Prices*.—In judging of the year's trade, it has to be remembered that the steady rise in prices, which continued from 1917-18 into the current year, frequently obscures an actual fall in the volume of imports or exports. Subject to this reservation we have an increase of £8 millions in the total value of private merchandise imported into India during the first nine months of the current year, as compared with the same period in 1917. For exports of private merchandise, the increase is over £9 millions. The export figures incidentally demonstrate the extent to which India was able to increase her assistance in the way of supplies to the Allied nations and their armed forces. Exports of cereals rose by over 50 per cent. to a total in 1917-18

of 5,400,000 tons valued at £36,000,000. In the case of wheat the record figure of 1,500,000 tons was reached. In the earlier months of the current year, India's contribution of foodstuffs was maintained at an even higher level than in 1917. With the failure of the monsoon, however, the exportable surplus rapidly diminished and artificial checks on export have had to be imposed. Fortunately a marked improvement took place in the food situation in the Allied countries during the summer months.

7. Our command of raw materials apart from cereals placed us in a highly favourable position until the effects of scarcity began to make themselves felt. The trade in oilseeds suffered, it is true, from the shortage of freight, which was naturally most marked in the case of seeds not essential for war purposes. But a rapid expansion has taken place in the crushing of seed for the export of oil, and there is a marked rise in prices : oil cake tends more and more to be retained for local consumption. Last year raw jute continued to decline as an export, and prices were low. In the summer of 1918 a sharp recovery took place, when it was apparent that the crop was likely to be short ; and with an improvement in shipping facilities exports during the first nine months of the current year showed an advance in value of 100 per cent. on the 1917 figures. In manufactured jute, high prices appear to have restricted to some extent the foreign demand for gunny bags, but none the less this great industry has beaten all records by exporting goods to the value of £28,000,000 during the nine months April to December 1918. Record quantities of tea were exported in 1917-18 though at a somewhat less remunerative price than in the previous two years. The current year promises to be equally prosperous for the tea industry. Coffee planters have been less fortunate during the war, but should be able to look forward to the future without apprehension. Valuable new markets have been exploited and the English market has now been re-opened to Indian coffee. Exports of rubber have grown steadily during the war, though prices ruled low during the current year. The price of raw cotton reached unprecedented heights early in the current year and there was consequently a striking fall in our shipments both of the raw material and of cotton yarn. Another consequence was that the rates for country cloth became so exorbitant as to cause much hardship and discontent. With better news from the theatres of war, the holding up of stocks for still higher prices came to an end, and the whole position became easier ; but there are again signs of an upward tendency. In cotton piece-goods from Indian mills, the export naturally diminished, with the high prices ruling in the local markets ; but it is noteworthy that, in the first nine months of this year, a decline of 14 per cent. in the volume of export has been concomitant with a rise of 36 per cent. in its value. The net result of this brief review is to show the enormous strength that India has acquired as a producer, under peaceful conditions, of the chief necessities of life.

8. *Restrictions on trade.*—With the cessation of hostilities, it has already become possible to withdraw many of the restrictions on trade which have been inevitable during the war. No one is more anxious than the Government of India to complete this process of liberation, and a word may now be said as to how far it has been possible to go in this direction and what is the position of Government with respect to the restrictions that still remain. Interference during the war with the normal course of trade has, as a rule, been undertaken in pursuance of one of three aims :—to satisfy India's own needs ; to satisfy the needs of Great Britain and the Allies ; and to hamper the enemy. Restrictions of the third class remain in full force. They consist in a complete prohibition of trade with enemy countries and a very strict control of trade with neutral countries adjacent thereto. These restrictions apply to other countries equally with India and their relaxation depends entirely on the decisions of the Peace Conference. Of the second class of restrictions, namely, those designed to assist the Allied cause, some are of necessity still in force. Until the food situation has become normal in the Allied countries and until their depleted industries have been rehabilitated, it is only just that they should have some form of preference in the supply of certain raw products and other necessities of national existence. The scheme for the control of tea which gave to the producer a guaranteed market at a fair price for a large percentage of his output has been maintained in the interest of the consumer hitherto, but will shortly be terminated. Control is still being maintained over mica which is an essential to Allied industry, and a system of licensing is being retained for certain other products for which a survey of the Allied demand is not yet complete. On the other hand, the restrictions on the export of jute manufactures,

saltpetre, tanning materials and petrol have been removed. The control of raw and tanned hides has been very greatly relaxed subject to certain safeguards in the interest of the future of the trade. The tanning of skins is no longer prohibited and restrictions on the transport of skins by rail have been withdrawn and export has been re-opened. Shellac exporters have been relieved of their obligation to give preferential supplies to the Ministry of Munitions and free export of oilseeds, vegetable oils and manganese is now permitted. The prohibition on the import of motor cars has been raised. The Ministry of Shipping has already, subject to certain safeguards, terminated the Liner Requisition scheme and freights have been reduced to a fraction of their recent rates.

9. In the case of interference with trade undertaken in India's own interest, much has also been done. Restrictions on the transport of wool by rail and coastwise by sea, which were imposed in order to ensure adequate supplies of wool for the manufacture of Army blankets, have been removed, and numerous textile and other industrial undertakings brought under control for the production of war supplies have been freed from that control. The difficulty of obtaining supplies of manufactured articles from the United Kingdom has during the war forced many of the British Colonies in the East to look to India for the replenishment of their stocks. India herself has had great difficulty in obtaining supplies and it was eventually found necessary to establish a system of priority for demands of this nature on India similar to that instituted in the United Kingdom, and to couple with it a comprehensive set of restrictions on the exports from India of manufactured articles. With the termination of the Home priority scheme and the re-opening of exports in the United Kingdom, the necessity for these restrictions has largely ceased. The Indian priority system has therefore been abandoned as regards both demands from India on the United Kingdom and demands on India from the Colonies, and the great majority of manufactured articles have been expunged from our export prohibition list. Similarly in the case of drugs, for which the war produced a universally enhanced demand, the prohibition on export has only been maintained in the case of a very limited number, such as quinine, which are of vital importance to the health of the country. The failure of the 1918 monsoon has necessitated certain further restrictions on the movement of foodstuffs. The machinery for the control of rice originally set up in the interest of the Allies is now being applied to the relief of distress in India and to the distribution of supplies so far as possible to countries with Indian population. It has also been found necessary to prohibit the export of certain other cereals which formerly were unrestricted.

10. I may refer to one other respect in which it has not been found possible to remove the interference with the normal course of trade which Government has been obliged to effect. As this Council is aware, Government took powers during the last session to provide for the manufacture of standard cloth. Soon after this legislation was passed, the piece-goods market slumped and for some time the Act was not applied. Now, however, it has been found necessary to commence the manufacture and distribution of standard cloth in the interests of the poorest classes and I am sure that, if he were here, Sir George Barnes would like me to take this opportunity of acknowledging the willingness of the local industry to co-operate in the working of the scheme.

11. *War Effort.*—The beginning of the year witnessed the great German offensive in the West,—an offensive which had been foreseen by the Allies and to meet which every possible preparation had been made. The initial successes of the enemy were, however, great, and the situation became so critical that the Prime Minister called on India to rally again to the assistance of the Empire. How successful that effort has been is well known to this Council. His Excellency the Viceroy summoned a Conference at Delhi towards the end of April, and as a result of the resolutions passed thereat the Government of India offered to raise and train an additional 500,000 men in the twelve months commencing from the 1st June. This offer was accepted and recruitment proceeded apace. The raising of a large additional body of Indian troops involved heavy expenditure in many directions. Temporary accommodation had to be hastily provided; the recruiting and training staff had to be largely increased; the men had to be clothed, fed, armed and equipped; large bodies of men had to be moved by rail; more officers had to be entertained; and instructional classes of various kinds had to be hastily organised. I will not weary this Council with detailed

figures, but will merely mention that the immediate result of this great expansion of our military activity led to an increase in our recoverable war expenditure from a scale of £60 millions in 1917-18 to an estimated expenditure of £70½ millions in 1918-19. This latter figure would have been far higher, had it not been for the decision by this Council last September to relieve His Majesty's Government of the charges of 200,000 additional troops with effect from 1st April 1918, and a farther 100,000 troops from 1st April 1919. Fortunately, with the collapse of our principal enemies in October and November last, the necessity for continuing recruitment on this scale ceased. Nevertheless, the offer made by India of further assistance to His Majesty's Government has resulted in an addition of £12·7 millions to our military expenditure during the current financial year, and there will be further large sums due to His Majesty's Government next year, after which the Government of India will only be responsible for meeting certain non-effective charges as they accrue.

12. The raising of recruits was in some ways the simplest part of the task which India set before herself. Thanks to the loyalty and martial spirit of the peoples of India and to the magnificent efforts of the Provincial recruiting boards, men, both combatant and non-combatant, were obtained in large and increasing numbers. To stimulate recruitment, it was decided to offer still better terms to the Indian Army, which had already received a material concession in the grant of free rations to all ranks from the 1st January 1917. Consequently a gratuity was granted to each man on completing the recruit's course, and in addition, to every Indian officer and soldier, a war bonus payable every six months until the declaration of peace, or until general demobilization is declared. It was, however, the provision of the necessary munitions of war which presented the most urgent and difficult problem. To meet this, the activities of the Indian Munitions Board, which had been started early in 1917-18, were expanded in every direction. Additional staff was engaged; the Army Clothing Factories were expanded; the output of the Ordnance Factories was increased; and closer control was exercised over the stocks of imported articles still available in India. After three and a half years of war, India had been almost drained of such stocks, and it was essential to conserve for military purposes the little that was left. This, however, proved quite insufficient in most cases to meet our needs, and it became necessary to stimulate the local manufacture of many articles for which India had hitherto relied upon importation from abroad. A Controller of Contracts was appointed to supervise the purchase of all foodstuffs and various other articles for the use of troops. This measure led to considerable economies, as did also the assumption of control over a number of mills which were employed solely on producing flour and atta for the Army. In order to increase the world's food supply, and in particular to reduce the enormous demands made by Mesopotamia on India for feeding the troops in that country, a large and costly scheme of agricultural development was adopted in Mesopotamia. This, too, had to be financed by recoverable advances from India, and seed grains and most of the agricultural produce had to be furnished by this country. To meet the ever-increasing strain on our Railway system due to the larger movement of troops, passenger traffic had to be curtailed. Large quantities of locomotive and rolling stocks were sent from India to Mesopotamia and the whole output of rails from 'Tatas' works was utilized to meet overseas requirements, though the condition of our own lines was such that rails were urgently needed to replace those which were worn out. These we had to forge. Simultaneously India had to be prepared to meet the contingency of a strategical situation arising which would enable the Powers in the West to threaten our Northern Frontier. This new danger entailed special measures to increase the mobility and radius of action of the troops which guard our country, and thus added to our already heavy financial burden.

B.—Currency and Exchange.

13. The foregoing narrative gives a necessarily brief account of some of the main currents in the difficult sea through which the bark of State finance has had to ride in the current year. It will have been seen that the year was one of great activity in the production of materials of war, of much inevitable dislocation in external trade, of high prices enhanced by speculation on the chance of protracted hostilities, of much internal prosperity for certain classes of the community, and of considerable hardship for others. Wealth was pouring into India in payment for

its products and its services ; but the varying fortunes of the war and the incessant rumours which preyed upon the fears of the people stimulated the immemorial practice of hoarding. Half way through the year came the dramatic approach of unexpected peace. Speculation collapsed, and new alarms replaced the old. Labour trouble developed. Simultaneously there came scarcity, grievous epidemic, and much loss of agricultural efficiency and purchasing power. Still the energy of our manufactories continued, and labour which had been devoted to the prosecution of the war was diverted into the work of demobilisation. Running through all this complication was the priority that had to be given to the needs of the British and Allied Governments and the consequent interference with the ordinary channels and methods of trade. It was the whole of this kaleidoscopic movement which was reflected in the difficulties of our currency and exchange.

14. These difficulties were fully described by Sir William Meyer a year ago, and I need not attempt to do more than bring his narrative up to date. Put briefly the problem with which he had to contend has two aspects. First, funds had to be provided on an unprecedented scale for war work in India and in countries where Indian troops were fighting. A large share of this outlay was on account of the British Government, who gave India a corresponding credit in London. To convert this credit into remittances was the difficulty; gold was unobtainable, and silver was exceedingly scarce. Thus the repayments of our war advances continued to bank up in London, and were of little help in meeting our expenditure here. Currency had to be created; and currency could take only three forms, notes, rupees or gold. To issue notes freely without a strong metallic backing was obviously unsound. To coin and issue our relatively small stock of gold would have been wasteful to a degree; the premium upon the metal would have driven, and did in fact drive, any coined gold out of circulation immediately; it was an emergency ration rather than a currency medium. We had no alternative but to provide silver rupees in immense quantity; and this was the second aspect of the problem. The silver produce of the world had become the subject of fierce competition among many nations; the price was rising in a manner which threatened the stability of our exchange; and the actual amount which could be procured in the open market was wholly inadequate to the demands upon us.

15. *Silver crisis in 1918.*—To appreciate the gravity of our silver position, it is necessary to go back to the beginning of 1918. The absorption of rupees at that period was monotonously high, rising to over $1\frac{1}{2}$ crores in each of the first three weeks of January. At the end of February the rupee balances had fallen to $12\frac{1}{2}$ crores, a point which in previous years would have been regarded, in the absence of large supplies of silver available for further coinage, as marking a position of grave danger. March saw no improvement, and on the closing day of the financial year the silver balances had been brought to under $10\frac{1}{2}$ crores. It was clear that a serious crisis was impending and to many who followed the figures of April and saw an absorption of $4\frac{1}{2}$ crores in the first fortnight of that month, catastrophe must have seemed imminent. Our thin line of rupees had been precariously supplemented by an issue of sovereigns in parts of India where gold is freely taken in payment for the crops; but the benefit of this expedient was transient and its continuance unjustifiable. In April the position at Bombay was most critical. Rupees were pouring out to finance the cotton crop at fanciful prices. Bad news from France brought a run upon our currency offices by timid holders of our notes. Our visible reserve of silver had dwindled to insignificance, and for several days the maintenance of specie payments hung in the balance. The Mints however responded nobly to the strain, the Controller of Currency scraped together every rupee that could be spared from other parts of India, and the run upon us abated. Similar difficulty had however arisen in Madras and a minor crisis a little later at Lahore made things no easier. Every ounce of silver that could be laid hands upon was poured into the Mints; the Mints worked night and day; and yet by the end of April our rupees had diminished to $7\frac{1}{2}$ crores and by the end of the first week in June to little more than 4 crores. It seemed incredible that business could have been carried on so far below the minimum of safety; and to those of us who were watching the position in England it appeared a certainty that our paper currency would have to be declared inconvertible. Skill and audacity however prevailed and from that time onwards, with the help which had now begun to arrive from America, the situation improved.

16. The possibility of such a crisis as I have been describing had not been overlooked by those who were responsible for the solvency of India. Their thoughts had naturally turned to America, the great storehouse of silver. The Mexican mines had been working far below their full capacity, owing mainly to political disturbances. In the United States production had been hampered by labour difficulties and the high prices of machinery and chemicals; but their Government was still buying and seemed most likely to be able to help us. In February 1918 therefore an appeal was addressed to them by Lord Reading, who represented the serious set-back which the war efforts of India would receive if we were unable to continue rupee payments. The Government of the United States were wholly sympathetic, and almost immediately arranged to sell us 6 million ounces. When the crisis became still more acute in April, they offered us another two million ounces. At this end, special measures were taken to accelerate the transit of the silver thus obtained. For example, with the co-operation of the Naval authorities, the Royal Indian Marine vessel "Northbrook" was diverted to Hong Kong to bring to India a large cargo of silver which was awaiting transshipment there from San Francisco. This consignment reached India on the 4th June, and marked the turn of the tide. By that time, more substantial relief was in prospect. Ever since the middle of 1917, the United States authorities had been anxious about the payment in silver for their heavy purchases in the East, particularly their orders for jute and gunnies. For this purpose they ultimately turned to the vast inert reserve of dollars which their Treasury held as security for their Silver Certificates. In April there was introduced in Congress a Bill, subsequently known as the Pittman Act, enabling the United States Government to withdraw Silver Certificates and to borrow from the Treasury the greater part of its dollar reserve of 375 million ounces of fine silver. This measure was commended to the Legislature by a personal message from the President as a war measure of national importance, and it became law at record speed. Early in June, an agreement was arrived at between Lord Reading and the United States Government, by which the latter consented to let India have 200 million ounces of the silver thus released, on terms which no one would hesitate to describe as generous to India. I need not go into details here; I will only ask the Council to recognise the skill and patience with which these lengthy and delicate negotiations were conducted on our behalf by Lord Reading and by Sir James Brunyate, who was at his right hand throughout as technical adviser and advocate of India's needs.

17. The announcement about the middle of April that the United States were arranging to help us had a marked effect in relieving anxiety in this country. It is certain that in the critical weeks of May and June we could not possibly have carried on with the low balances at our command, had we not been able to reassure the public as to the adequacy of our future silver supplies. By the beginning of July shipments of silver under the Pittman Act began to arrive in large quantities, and during the succeeding months a position of relative safety was gradually reached. This would have been attained more rapidly but for the serious difficulties with which our mints had to contend owing to repeated attacks of influenza and to the concurrent demand for small coinage. Although the return of rupees which can normally be expected in the slack season was absent, the rupee balance steadily improved throughout July, August and September, and by the end of September our stocks had risen to nearly 12½ crores. With October and the commencement of the busy season the absorption once more overtook the coinage, and by the end of November balances had fallen to 8½ crores; this rendered it necessary for the mints, which had been endeavouring to cope with an intense demand for small coinage, to concentrate once more on the coinage of whole rupees. Special measures were taken to improve the mints' output, and a system of double shifts was instituted. I should like here to pay a tribute to the staff of both the mints for the loyal way in which they have responded to the further call made upon them, in spite of the continuous strain under which they had worked throughout the year. As the result of these measures, combined with the gradual passing away of the sequelæ of influenza, the output of the mints during December attained the enormous figure of Rs. 534 lakhs of rupees, which is a world's record, apart from a concurrent outturn of small coinage,—in all, over a hundred million pieces—and by the 22nd February our rupee balance stood at 13 crores.

18. *Expansion of the Paper Currency.*—At this point we may now leave the silver difficulty, though there is still much to be said upon it as regards the future; and

turn to the other form of currency, paper to wit, which had to be created to meet the emergencies of the year. The expansion of our paper currency, in spite of the distrust with which the rumours of war had burdened it, has been striking. On the 31st of March 1915 the net circulation, excluding notes held in the reserve treasuries, was 55½ crores; on the same date in 1917 it had risen to 82 crores, and in 1918 to 98 crores. At the present time it is about 150 crores. This inflation, in many ways unwelcome, has not been allowed to go beyond the sheer necessities of the time. High prices and the disappearance of rupees from circulation rendered the use of notes imperative, particularly for the finance of our great staple crops. In Bengal, where silver rupees had previously been almost exclusively employed for the finance of jute, the bulk of the crop has been financed in the current year by notes; paper has also been used almost wholly for the finance of the cotton crop. It cannot be pretended that this has been entirely a voluntary process. With our silver stocks at the low level to which they fell last year, it was essential to concentrate them in the head currency offices, as it would have been otherwise impossible to meet our legal liability for the encashment of notes there. Free encashment at our district treasuries was therefore no longer feasible, and we had reluctantly to withdraw that facility in a very large degree. Similarly, in order to safeguard our position at the currency offices, we were obliged, during the course of the crisis, to prohibit booking of specie by rail and steamer, and also to place an embargo on its transmission by post. However undesirable these measures may be in themselves, we can only appeal to the emergencies of the year and to the supreme importance of carrying the country through the war, and maintaining its usefulness, without a breakdown in the machinery of its financial business. Our position was intrinsically sound, and it would have been unpardonable to allow our work as producers and manufacturers of war material to be paralysed by technical currency difficulties.

19. The rapid expansion of our paper currency had certain unavoidable consequences. A minor sequel was the increased demand for subsidiary coinage. In coping with this, the Mints have been hampered by the incessant demand for rupees, as well as the difficulty at one time of obtaining nickel in sufficient quantities. The latter defect should before long be remedied; but the provision of small change is at present admittedly inadequate. A graver consequence of our large note issues—and one to which several questions have recently been directed in this Council—is the discount at which our notes have been changing hands in many places. The matter is one of great concern to Government; it has given opportunities for profiteering to unscrupulous people, trading on the ignorance and gullibility of the poorer classes, with the result that hardship has unquestionably been caused to many. It is not easy to see, things being as they are, how this particular defect could be removed unless we were in a position to renew the encashment of our currency notes at every treasury in India,—a consummation devoutly to be wished for, but at present somewhat distant. Happily however signs are not wanting that the people, as personal experience tells them that notes are accepted by Government at their face value, are acquiring greater confidence in resisting improper attempts to exact commission. It would be idle to pretend that paper can ever be viewed by the ordinary villager with the same assurance as metallic currency; the whole conditions of his life make that impossible; but it is legitimate to hope that, for the daily transactions of the market, our paper currency will steadily grow in popularity. Gratifying confirmation of this hope is found in the unexpected readiness with which our new low value notes have been accepted by the public. As the Council is aware, one rupee and two and a half rupee notes were put into circulation in December 1917 and January 1918 respectively. At the close of December 1918 the value of one rupee notes in circulation amounted to 9 crores and of two and a half rupee notes to over 2 crores. The latter note has not achieved the same popularity as the one rupee pieces, possibly owing to the risk of confusion with them. The whole question of designing new and at the same time more attractive forms for our currency notes is now under examination.

20. *Control of export finance.*—In his last Financial Statement Sir William Meyer referred at some length to the effect upon exchange of the huge balance of trade in India's favour and the great difficulties which had had to be surmounted in order to ensure that exports from India, of urgent importance for the war, should not be handicapped by the inability of the Exchange Banks to provide the necessary finance. The

necessity of safeguarding such exports obliged the Secretary of State and ourselves, not only to adopt certain measures of control, but also to make a widespread appeal for the co-operation of merchants and others, with the object of securing that the financing of these war exports should have the first call upon the funds set free by homeward remittances. I should like here to pay a tribute to the response which our appeal met with. Everyone who is conversant with practical exchange matters knows that the control instituted over the operations of the Exchange Banks could without much difficulty have been evaded by the trading public, if motives of patriotism had not constrained them to fall in with the measures which Government had initiated. Isolated instances of evasion were, indeed, reported to us from time to time, but I am happy to say that the great bulk of merchants having foreign business most loyally co-operated, with the result that the financing of the export of wheat and foodstuffs, sandbags, and other articles which were urgently needed in Europe, was carried through successfully, and Government's grateful thanks are due to all those who, by resisting the temptation to profiteer in exchange, rendered this result possible. During the current year the former difficulties in the way of arranging for the finance of exports of urgent national importance have been practically absent, owing to the very different situation which exchange has reached as compared with what we had got accustomed to in the last two years.

21. *Movements of Exchange.*—From the beginning of 1916 silver began to break away from its old pre-war level of about 26*d.* per ounce; and as it rose, exchange left the 1*s.* 4*d.* rate and painfully climbed after it. This time last year the rupee was quoted at 1*s.* 5*d.* and silver at about 12*d.* per ounce. In April 1918 however the position was stabilised by our purchase of American silver. The reserve from which we were subsequently to draw had been held at the rate of 1 dollar per ounce, and that rate determined the price at which silver was sold to us, while our agreement with the United States Government bound us not to buy any silver at a higher price while the Pittman Act remained in force. As Sir William Meyer pointed out last year, it would be impossible for us to face a position in which we should be turning out rupees at a loss and placing a permanent premium on the export of our silver currency. It thus became necessary to fix a sterling exchange value for the rupee which would ensure that our coinage would not be liable to be smuggled out of India in indefinite quantities. Accordingly, with effect from the 12th April, the rate for Council drafts was fixed on a basis of 1*s.* 6*d.* per rupee for immediate telegraphic transfers and this rate still remains. Early in July however the weakness of the monsoon and a falling off in the normal supply of export bills seemed to threaten a fall in exchange. Business men with funds in India which sooner or later would have to be remitted to England began to consider the desirability of settling their exchange against a possible drop. There is evidence of a considerable accumulation of such funds, seeking temporary investment in India in preference to remittance to England. The reasons were various: taxation was heavier in England than here: hopes had been entertained of a further rise in exchange; money was being kept handy for *post-bellum* developments: and there was always the uncertainty about being able to recall spare money from England with the same promptitude as in former years. There was thus a large amount of floating capital which any threat of a fall in exchange would bring out for remittance purposes. For some time, although weakness continued, there was no real apprehension, as a similar position had arisen in September and October 1917 and had rapidly passed away. By October, however, the wheat exports had closed down, the demand for remittance quickened and considerably exceeded the supply of bills, and a new problem was definitely established. The first step to meet the situation was naturally the cessation of the sale of Councils, but this could only be regarded as preliminary to further action. In pre-war times, when no one dreamt of the intrinsic value of the rupee soaring above 1*s.* 4*d.*, the problem would have been a simple one, as it would only have been necessary to sell reverse councils at or about the ordinary gold point. In the conditions set up by the war the problem was not quite so easy. We decided, however, that, without prejudice to our future exchange policy, it was essential to maintain the stability of exchange at or about the existing rate, until such time as it would be possible to estimate more clearly the new conditions of the financial world and their re-actions upon our permanent exchange policy. Accordingly, early in November we offered to sell telegraphic transfers on London at the rate of 1*s.* 5½*d.* for

immediates and 1s. 6 $\frac{1}{2}$ d. for deferreds. This announcement was, I believe, generally welcome, and it certainly had a steadying effect on the markets. A total of £3,560,000 was sold up to the beginning of December. This satisfied the immediate demand for remittance, and seemed to restore confidence. For some time subsequently the balance of exchange remained fairly even, there being quite enough demand for sterling to cover the few bills offering. More recently, the demand for remittance has again somewhat exceeded the supply of bills, and during February we sold a further small amount of sterling.

C.—Revised Estimates of Revenue and Expenditure.

22. The peculiar features of the year find their next reflection in the extent to which our current revenue and expenditure have departed from the estimates presented to this Council a year ago. In discussing these figures reference, except where otherwise mentioned, will be exclusively to the Government of India's own receipts and charges. The provincial transactions, save in so far as they affect our ways and means position, are more properly the subjects of scrutiny and debate in the provincial Legislative Councils, and in the case of the provinces I shall therefore merely give a brief resumé of their collective transactions. On the Imperial side, it will be remembered that Sir William Meyer budgeted for a total revenue of about £71 $\frac{1}{4}$ millions and expenditure of about £71 $\frac{3}{4}$ millions, giving an Imperial surplus of rather over £2 $\frac{1}{2}$ millions. Our latest figures suggest that the revenue will be better by £11 millions, but the expenditure heavier by £18 millions. The position is thus worse than our estimate by £7 millions, and we shall close the year with a deficit of £4 $\frac{1}{2}$ millions. For this transformation the chief cause may be taken as being the liability accepted last September for the cost of the additional Indian troops. Our instalment of that liability for the current year, including the extra pension charges incurred up to date, amounts to about £12 $\frac{3}{4}$ millions; and if we had not undertaken this contribution to war expenses, our transactions for the year would have ended, it may be assumed, in a revenue surplus of £8 $\frac{1}{4}$ millions, or an improvement of £5 $\frac{3}{4}$ millions on the Budget. To this result the chief contributors would have been exchange, railways, customs and the mints; with a substantial set-off from losses of land revenue, higher military outlay, and a general rise in the expenses of our civil departments due, in some cases, to increased allowances for the higher cost of living. The more important variations are briefly discussed below.

23. *Exchange*.—As the Council is aware, our accounts are prepared on the basis of 1s. 4d. to the rupee, and my predecessor did not feel himself justified in taking credit for what we should gain by a higher rate. The position at the time was unstable, and he prudently refused to gamble on a continuance of the rate which was then in force—approximately 1s. 5d. In April however the arrangement with the United States Government, to which allusion has been made above, made it necessary to fix the sterling exchange value of the rupee arbitrarily at 1s. 6d. We have thus been able to meet our sterling obligations at a great saving in rupees as compared with the Budget provision on the basis of 1s. 4d. *Per contra*, we deduct from this gain our loss on the coinage of rupees which are intrinsically worth more than their legal issue price of 1s. 4d. The net profit for the year is expected to be £4·3 millions. At one time it looked as if the figure was going to be much higher. Indeed the Council will recollect that in September last Sir William Meyer hoped that the first instalment of our new war liability might be met in full out of a surplus accruing largely from this windfall. That his hope was not realised is due to the change which came over the situation at a later stage. The stopping of the sale of Council Bills in October meant that no further gain from exchange has accrued on these transactions, while the sale of “reverse Councils” has made a hole in the gain already to our credit. Furthermore, our receipts of silver will be greatly in excess of the September estimate, and the loss on coinage will be correspondingly enhanced. Had war continued, it is quite probable that our first part of the contribution would have been liquidated in the manner which Sir William Meyer hoped for; but on the other hand subsequent payments on the same account would of course have been larger.

24. *Railways*.—These have again been a great stand-by. Though we were informed a year ago that the limit of the carrying capacities of the lines had been

practically reached, and that a further advance in receipts would be handicapped by the difficulties in war conditions of effecting repairs and renewals, the earnings have continued to grow, and are now expected to reach over 76½ crores against 70½ crores taken in the Budget. After allowing for some increase in the working expenses the net improvement amounts to nearly £2½ millions.

Customs.—Our revenue for the current year was estimated at 16½ crores. As a result partly of continued high prices it will probably rise to 19 crores, in spite of the heavy handicap of the freight position, among the more important tariff heads contributing to the improvement being sugar, tobacco, manufactured articles and the excise duty on cotton goods.

Mint.—An improvement of £1·3 million is expected. Over one-half of this represents the profits on the subsidiary nickel and bronze coinage for which there has been an extraordinary demand throughout the year. The balance is seigniorage on rupee coinage, the volume of which has been greatly in excess of figures which could safely be taken into account a year ago.

Army.—The increased outlay on the Army in India, about £2·2 millions exclusive of the special war contribution, will be explained in detail in a later section. Briefly it has been due in the main to the unforeseen and unbudgeted operations against the Marri tribe, and to the necessity for a large mobilization on the North-West Frontier as part of the general Imperial strategy against the far-flung German menace. Contributory items to the excess have been the higher railway charges and the increased cost of food.

Scarcity.—The direct effects of scarcity are seen in the remissions and suspensions of land revenue. The drop in land revenue receipts will be most marked in Bombay (64 lakhs), the United Provinces (53 lakhs), Madras (14 lakhs) and the Central Provinces (12 lakhs). The total Imperial share of the loss of land revenue is just over £1 million, to which must be added, although they appear under the Transfer head, payments which had to be made to Bombay and the United Provinces in order to prevent their land revenue receipts from falling below a guaranteed minimum; those payments aggregate about 43 lakhs. It is not expected that there will be any excess over the normal grant for Famine Relief and Insurance. The Imperial share of actual relief measures will cost about £400,000, and the portion of the grant available for avoidance or reduction of debt will now amount to £130,000 only.

25. *Provincial Estimates.*—Under this head all that need be said is that Sir William Meyer budgeted for a small surplus of £130,000 for the provinces collectively. The gross provincial expenditure will be slightly exceeded; and there ought to be a more than corresponding increase in provincial revenues in spite of a somewhat heavy loss (£800,000) of land revenue, with the result that these are now expected to show a surplus of over £1 million. Our obligations are due to the provinces for the loyal help that they have given in a very difficult year by keeping down their expenditure, and for the many devices by which they have pursued economy.

D.—Ways and Means.

26. The ways and means problem in India is always a double one. We have not only to consider whether our total resources, in London and India combined, are sufficient to meet the probable calls on them; we have also to see that the money is where it is wanted; in other words, we have to consider the distribution of those resources between London and this country. It frequently happens that one of these two aspects of the problem is much more important than the other. Thus, before the war, the difficulty was usually to provide for sufficient total resources to meet capital expenditure on our productive works; there was rarely any difficulty as regards their distribution, for in most years we could always rely on trade demands being more than large enough to absorb the Council drawings by which our funds were remitted home to pay for our railway and public works material. Within the last few years, however, as Sir William Meyer has brought out prominently in connection with his last two budgets, the main difficulty with which we have had to deal has been distribution. This difficulty arises from the fact that we have had to meet, apart entirely from the expenditure finally debited to Indian revenues, cash outgoings in

India on an enormous scale exceeding our own expenditure. These very heavy disbursements, on behalf of the Imperial and other Governments, have been repaid to us in London; and there we have recently had such ample funds that the Secretary of State was able to set aside, apart from his ordinary cash balance, a special reserve of £20 millions in order to meet liabilities likely to come upon us in future. The trouble has been that, except in so far as the Secretary of State could purchase and remit silver to us, there has been no method by which we could bring to India the large resources which we possessed in London, and in consequence we have been obliged to incur a large amount of floating debt in this country, and to borrow large sums from our Currency Reserve, measures regarding which I shall have more to say later on.

27. As was anticipated, these difficulties continued in an acute form during a considerable portion of the current year. Sir William Meyer estimated that, without including any provision for Council drawings by the Secretary of State, our cash outgoings in India, apart from those debited to our own Indian revenues, would amount to about £78 million. This represented mainly war expenditure on behalf of His Majesty's Government, for which we are repaid in London, and included other remittance transactions somewhat similar in character and also certain other non-revenue transactions. In the event, the funds which we have to find are expected to amount to no less than £141 million made up roughly as follows:—

	£ million.
War outlay on behalf of His Majesty's Government recoverable in London	72.7
Funds supplied for East Africa	3.3
Postal and money order transactions	4.2
Excess of Treasury Bill payments over receipts — <i>vide</i> paragraph 36 below	10.7
Repayment of temporary loan taken from Bank of Bombay in 1917-18	2.7
Council Bills	20.6
Cost of military stores and equipment purchased in advance of allocation to definite objects	12.7
Rupee credits for Federal Reserve Board in part payment for American silver	11.0
Remittance of gold in part payment of same	2.0
Additional <i>takavi</i> loans	1.4
Total	141.3

These transactions have been financed in the following manner:—

	£ million.
Receipts from Indian War Loan (inclusive of cash certificates)	37.1
Receipt of purchased silver	56.3
Surplus of revenue over expenditure in India and miscellaneous transactions	13.0
Issue of currency notes against additional investments	24.7
Receipts in India from sales of reverse Councils (£5.4 million less loss on exchange)	4.8
Reduction of balance	5.4
Total	141.3

28. Of the disbursements which we have had to meet, no remarks are required upon our war outlay on behalf of His Majesty's Government or the remittance to East Africa, as the nature of these has already been explained in previous Financial Statements. The amount of our money locked up in advance purchases of military stores and equipment has considerably increased during the current year. Pending their allocation to specific requirements the cost has been charged to a suspense head. As they are so allocated, the cost will be treated as expenditure debitable to Indian revenues or recoverable from the Home Government, and, since the accumulation of stocks took place with reference to war conditions, we expect that in the coming year the lock up of funds will be very substantially reduced in this way. Apart from this, we expect even during the current year on the other side of the account to obtain an advance of £5.9 millions from the War Office against purchases

so far made. The large payments on account of postal money orders are due to the continuing demand for remittance to India in this form in the earlier portion of the year. The Treasury Bill transactions will be separately discussed; in brief we anticipate that, as against ₹43½ crores outstanding at the commencement of the year, our liability in respect of Bills issued to the public will have been reduced to ₹27½ crores at its close. The only other important item on the outlay side consists of the rupee credits granted to the Federal Reserve Board in connection with the agreement under which we have purchased silver from the United States Government. Briefly, the position is that one of the methods by which we are making payment for the silver delivered to us by the United States in the current year is by granting rupee credits to the Federal Reserve Board at a rate representing approximately the cost of laying the rupees down in India - 1s. 6d. to the rupee - for the purposes and to the extent required by them for financing exports from India for work of urgent national importance in America. For the rest, we are making over to the United States Government the equivalent of £2 millions in gold, and the balance which is not covered by these and the rupee credits granted to the Federal Reserve Board will be settled with the United States Government by His Majesty's Treasury, to whom the Secretary of State will make the necessary payment in London.

29. On the receipt side, I shall touch later upon the results of the war loan. Though the proceeds of this are payable to His Majesty's Government, that payment is made in London, and meanwhile we have the use of the money received by us in India. We anticipate that we shall be placed in funds to the extent of no less than £56 million in the form of silver received either from the American Government or as a result of the Secretary of State's own purchases. This silver is, after receipt, placed in the Paper Currency Reserve and notes are issued against it to our treasuries to the extent of its anticipated rupee outturn, though a good deal of the silver will not actually be coined up until next year. Next come the funds we have obtained by issuing notes against an increase in the investment of the Paper Currency Reserve. £16 millions, or ₹24 crores, were invested in British Treasury Bills under the powers obtained in March last. The balance has been invested mainly in British Treasury Bills but partly also in Indian Treasury Bills under the powers taken by an Ordinance in December 1918 of which the Council will later be asked to continue the operation by legislation. It is desirable that I should say a few words here regarding the last mentioned transaction. Under the last Ordinance our total investment powers stand at 100 crores. Up to 80 crores of this can be invested only in British Treasury Bills; while 10 crores may be invested only in Government of India securities, and the remaining 10 crores in either British or Indian Government securities. Our actual investments in Indian and British securities other than Treasury Bills amount at present only to about 11 crores, and the rest of our investments are entirely in the form of Treasury Bills, of which about 9 crores may at our option be either British or Indian. It must be observed, however, that investment in British Treasury Bills does not increase the total funds at our disposal; the Secretary of State merely transfers the Bills from his own treasury to the currency reserve in London, while we release their value from our currency reserve in India. If however our Paper Currency Reserve here buys our own Treasury Bills, payment is made to our Treasury in notes, and our total resources are thereby temporarily increased. Of this more will be said later.

30. I now turn to the Secretary of State's position. He has to meet in the current year the following disbursements:—

	£ Million
Ordinary home charges, including capital outlay	22·9
Payments for silver	44
Payment to the Treasury of the proceeds of the Second Indian War Loan .	33·4
Investment in British Treasury Bills on behalf of the Paper Currency Reserve	20·7
Sterling transfers on London	5·4
Discharge of India Bonds and Railway debentures	1·8
Miscellaneous transactions	3·1
Total	131·3

Against this we estimate that his resources will be as follows :—

	£ million.
Receipts from Council Bills	20·9
Recoveries from His Majesty's Government for disbursements in India on their behalf at the rate of exchange of 1s. 5d. and 1s. 6d. per rupee inclusive of a recovery of £5·9 million in respect of stores charged to Suspense	86·3
Recovery from the East African Protectorate at the same rates of exchange	3·6
Withdrawals from special reserve	13·1
Postal and money order transactions	4·3
Reduction of cash balances	3·1
Total	131·3

We do not estimate that the Secretary of State will pay over to the Home Government during the current year the complete proceeds of our second War Loan, it having been found convenient to throw forward the payment of a portion to next year's budget. The net effect of these transactions will be to leave the Secretary of State with a closing balance of £7·5 million against an opening balance of £10·6 million.

31. *England and India combined.*—When we consider the combined India and England position, the matter is greatly simplified by the fact that the various transactions which represent cash outgoings in India and recoveries in London, and *vice versa*, can be cancelled, and we have only to look at the net result of our non-revenue operations. This is shown briefly in the following statement :—

<i>Outgoings.</i>	£ million.	<i>Receipts.</i>	£ million.
Discharge of treasury bills in excess of issues	10·7	Excess of proceeds of war loan over payments to His Majesty's Government	4·2
Cost of military stores and equipment purchased in advance of allocation to definite objects	12·7	Issue of Indian Treasury bills to the Paper Currency Reserve	4·0
Imperial deficit	4·3	Withdrawal from Special Reserve	13·1
Capital outlay on :—		Recovery from War Office in respect of stores charged to the Suspense head	5·9
Railways	4·4		
Irrigation	0·3	Provincial surplus	1·1
Delhi	0·3	Net deposits into Savings Banks and miscellaneous transactions	1·8
	5·0		
Discharge of debt (inclusive of railway debentures and temporary loan from Bank of Bombay)	4·6		
Net issues of Imperial and Provincial loans	1·3		
	38·6		30·1

The difference will be met by a reduction in our total cash balances from £25·9 millions at the commencement to £17·4 millions at the close of the year.

E.—Borrowing and the Money Market.

32. *The War Loan.*—It will have been seen from the figures just mentioned how greatly our position was helped by the success of the Second Indian War Loan. The receipts from the main section of the loan amounted to R51½ crores and those from the Post Office section to over R5½ crores, making a total of R57 crores, or £38 millions. Though we did not, as on the previous occasion, offer any conversion rights in respect of past loans, the terms of the 1918 loan were undoubtedly more attractive than those given in 1917 since, in addition to 3 and 5-year War Bonds, we also offered 7 and 10-year Bonds bearing the same rate of 5½ per cent. free of income

tax and repayable at the rate of ₹103 and 105 respectively. That the 10-year Bonds proved a great attraction to investors is clear from the fact that over 40 per cent. of the loan was taken in the form of these Bonds, which are already changing hands at ₹101 or thereabouts. While the attractiveness of the loan as an investment has no doubt had much to do with its success, nothing like the same amount would have been obtained but for the patriotic and most valuable assistance rendered by a host of willing co-operators throughout the country, from captains of industry like our honourable friend Mr. Ironside down to the humblest workers in the villages.

33. The success of the loan suggests certain natural reflections. Apart from the actual amount realized, the most encouraging feature of these operations has been the enormous increase in the number of people throughout the country who have become holders of Government securities. In the 1917 loan the number of investors, excluding purchasers of Cash Certificates, was 155,103; in the 1918 loan the subscribers number no less than 227,706. It is clearly of the highest importance that we should do all we can to retain, and if possible increase, our new *clientèle* and so foster the seed which we hope we have sown. In the first place, India, if she is to exploit to the full her vast natural resources, will require a large outlay of capital both by the Government and by private enterprise, and for this purpose a steady stream of investment within India is essential. Secondly, the gradual spread throughout the country of a habit of investment will help to divert to fruitful purposes India's sterile hoard of precious metals, to the mutual advantage of the individual and the State. Thirdly, the effect of the substitution of investment for hoarding will minimise India's demands for future additions to her metallic currency and thus help to solve one of the most pressing problems in front of us. Progress in this direction must, I need hardly say, go hand in hand with the very necessary development and extension of banking facilities.

34. I should like in connection with the loan to mention that the Government has been doing what it can to adapt the previous procedure for the issue of its loans to the circumstances of the small investor. Previous to the issue of the 1917 war loan, subscriptions to our annual loans were for the most part confined to a few Banks and financial houses, the loans being allotted on tender. The former procedure, involving as it did the submission of application forms and the issue of allotment letters and so forth, was found to be quite unsuited to a loan of the magnitude of that floated in 1917. There was accordingly devised, with the co-operation of the Presidency Banks, a new and greatly simplified procedure whereby at most important centres scrip could be issued over the counter, and at other places after a very short delay by the Accountant General, instead of its issue being concentrated at the Public Debt Office in Calcutta. I need not go into any great detail with regard to these arrangements, as they are fully described in a very interesting report on the 1918 loan by our Controller of Currency. I may however add that we are also considering the possibility of further adapting the law and procedure relating to our securities, by the elimination of irksome formalities, so as to meet the new situation which has arisen from the enormous addition to the number of our creditors.

35. *Cash Certificates.*—The figures given above do not include Cash Certificates. The results of these may at first sight be regarded as disappointing. We had a net receipt in 1917-18 of about £6 millions. During the current year we expect that, as against fresh certificates issued to the value of £2·1 millions, those presented for payment will amount to £2·5 millions, or, in other words, that there will be a net payment of about £½ million. It would seem that in the operations of the first war loan the zeal of the canvassers occasionally outran their discretion, with the result that in some areas those who took up certificates presented them not long afterwards for encashment in considerable quantities. Apart, however, from this, it is not unnatural that in a year of scarcity some proportion of those having their funds invested in this way should have found it convenient to realize them. The present indications are that the weaker holders are in the process of being eliminated; while, therefore, we estimate that in the coming year the receipts and payments will balance each other, we can hope that gradually the merits of the Cash Certificate as a form of investment for the small man will be more and more generally appreciated.

36. *Treasury Bills and Bank advances.*—Another important item in our financial operations was the further issue of Indian Treasury Bills. At the commencement of the year the bills outstanding amounted to ₹43½ crores, against which we anticipate that the outstandings at the close of the year will be about ₹34 crores, inclusive of ₹6½ crores issued to our Paper Currency Reserve. When the year opened we were faced with heavy maturities in April amounting to ₹12¼ crores, three-fourths of which, however, were replaced by fresh sales during that month, while the remainder together with maturities of ₹8¾ crores in May were more than replaced by fresh sales before the 3rd of June. On this date the sale of treasury bills was shut down in view of the opening of the war loan campaign. While the war loan was in progress, ₹35 crores of treasury bills were discharged and ₹1 crore received under discount by way of subscription to the loan as the equivalent of a cash subscription. Our heavy military and other continuing disbursements in July and more particularly in August forced us not only to use up our war loan receipts as these came in, but also to look for some method of supplementing them. We were very reluctant to re-open treasury bills while war loan operations were in progress, and the extent to which Government disbursements were at that time returning to the Presidency Banks fortunately made it possible for them to assist us with ways and means advances to the extent of no less than ₹17 crores. These were for the most part liquidated in time for the Banks to make use of the money when the trade demand of the busy season began. When the main section of the loan closed, issues of the longer-dated treasury bills were re-commenced, the issue of three months' bills being added in November, and the rates subsequently raised in January. With the tightness of money during December and January, the receipts were small, but during the last few weeks, as the general money market has eased, funds have again flowed in more freely from this source, the position at the end of the year being that, excluding Treasury Bills issued to the Paper Currency Reserve, our outstandings under this head are estimated to stand at ₹16 crores less than at the commencement of the year.

37. *The Money Market and Presidency Banks.*—This brief account of our treasury bill operations leads naturally to a consideration of the general money market conditions during the year. At the commencement of the year the markets generally were inclined to be nervous, not merely on account of the military situation, but also particularly because of the approach of the April cotton settlement at Bombay, where the speculative transactions involved had been unusually large. Prices of cotton had risen; a squeeze for money was threatened in Bombay; and those heavy speculators whose anticipations had been falsified by events appealed to Government to intervene by fixing a maximum price to protect them from loss, declaring that unless this step was taken a general financial debacle was inevitable. Government decided that the circumstances did not justify their intervention, and in point of fact the settlement was attended by no serious crisis, and as usually happens in Bombay the period of tight money rapidly passed away. Incidentally as the result of the financial disturbance attaching to the April settlement, which recurs almost every year though not always in so aggravated a form, a more civilized system of monthly settlements has been evolved. These are understood to be working without friction and if, as may be hoped, they have come to stay, they promise to make the operations of local speculators less a matter of anxiety to the general commercial public.

38. The receipt of the war loan proceeds and the absence of any substantial trade demand caused the percentages of cash to liabilities in all three Presidency Banks to improve throughout July. Before the end of August, however, the Bank of Bengal began to feel the demand for the finance of jute. In the previous year, owing to the low price of the crop and the fact that the jute concerns were possessed of large resources of their own, the Bank of Bengal had been called upon to provide finance to a very much smaller extent than usual. In the current year, owing to higher prices and possibly also to the fact that many firms had invested heavily in the loan, the Bank's jute advances were fairly large and from the end of July their cash percentage steadily fell. The Bank of Bombay's cash continued to increase during August, but after that month the effect of the disbursements by Government of the large ways and means advances taken from the Bank made itself felt, and the cash dropped from ₹14 crores at the end of August to ₹9½ crores

at the end of October. Simultaneously the Bank of Bengal's cash had steadily decreased from ₹15 crores at the end of August to ₹9 crores by the first week in November, and both Banks accordingly then raised their rate from 5 per cent., at which it stood since May, to 6 per cent. The Bank of Madras, which had temporarily reduced its rate to 6 per cent. on the 6th August, followed suit by raising its rate to 7 per cent. on the 11th November.

The low level at which the cash of the Bank of Bengal and Bombay stood during last autumn as compared with 1917, and the growing tightness of money during the later months with its inevitable reaction on the ability of Government to finance themselves by temporary borrowing, have been the most noteworthy feature of the money market conditions during the year. These were in marked contrast to the conditions of the preceding year. In both years Government were making continuous heavy disbursements. At the time of issue of the 1917 War Loan there was some apprehension lest the money which Government were taking off the market should land the Banks and trade in serious difficulties. In point of fact, however, the reverse happened and perhaps for the first time in India there were clear and encouraging signs that a substantial portion of the money disbursed by Government was returning very rapidly to the Banks, from which it could again be caught up in the wheel of Government's borrowings. It is difficult to give any completely satisfactory explanation of the less favourable position in 1918. It was all the less to be expected, as *primâ facie* the natural result of the advent and attainment of victory would be to restore confidence and to make for greater easiness in money conditions. More recently there has been some relaxation in the earlier stringency, but it is as yet too soon to predict whether a continuance of this can be counted on for the rest of the busy season.

SECTION II.—THE YEAR 1919-1920.

F.—Budget Estimates of Revenue and Expenditure.

39. The task of forecasting our resources and requirements for next year is unusually perplexing. On the military side there is no experience to guide us in calculating the legacies of a great war. The pace and cost of demobilization, the future strength of the army and its reserves, the new equipment which the lessons of the war will force upon us—all these are uncertain. On the civil side our external trade is largely governed by shipping, which may or may not be available, and there is thus no estimating with any confidence for our customs revenue, our gains or loss by exchange, etc. Our internal trade will be affected by scarcity and may be seriously hit by a slump in prices: hence uncertainty about our railway earnings and other important heads of revenue. After the strain and artificial conditions of recent years it is not easy to speculate how far the rebound will go or what directions it will take, and the only thing that is certain is that we must incur a large expenditure to recover the ground which has been lost in a period of severe economy. There is, however, no cause to be pessimistic for 1919-20. A depression may come in time, but we need not anticipate that it will come so soon as next year, and there is much diffused prosperity in the country which even high prices and local scarcity cannot seriously impair. We have therefore felt justified on the revenue side in taking an optimistic view of our general prospects and we have allowed for a substantial improvement in receipts under the majority of the more important revenue heads. Before discussing these it will be convenient to examine first the needs of our spending departments and to arrive at the total revenue which will be necessary to provide for them.

40. *The Army.*—For next year we trust to do without the special war provision of £1·8 millions for expenditure on our own frontiers which appears in the current year's estimates; and there is a reduction of nearly £1 million in our expected outlay on Military Works, in view of the cessation of many of the special works, including accommodation, which were called for by our greatly expanded army. But these and other economies have been outpaced by the imperative demands of military efficiency in the light of the lessons taught by the war; and we have had to accept an extra charge of over £2 millions for the war bonus to British troops. Another heavy liability which we have to face is the clearing of the war stores suspense account, which

has been steadily growing up in the last few years. A large part of this will be taken off our hands by the War Office; but still a substantial quantity of the stores will have to be taken over by the military authorities in India as a nucleus for the mobilization stores which experience has shown to be absolutely necessary. As a beginning of this process we have decided to provide £1 million in next year's budget. For all the many unforeseen contingencies of a year of reconstruction, we have inserted a lump provision of only £871,000. No one can assert that this is extravagant in view of the large new up-to-date equipment which will be forced upon every modern army now-a-days,—its improved armament, its requirements of more rapid transport, and in particular its air fleet. With the most cordial and helpful co-operation of His Excellency the Commander-in-Chief, however, we have decided to fix the net figure in the Budget for our ordinary charges at £32½ millions as against £31¼ millions in the current year. To both of those figures have to be added the instalments of the war contribution which we offered last September. These amount to £12·7 millions in the current year and £8·7 millions in the coming year; further details being given subsequently in paragraph 52. The upshot is that for next year we have had to put our military estimates at £41·2 millions net. Although this is £2¾ millions less than in the current year, it represents of course a figure considerably in excess of what we hope will be our normal military requirements in future.

41. Without entering into wearisome details, I may mention a few of the heads under which substantial savings are expected next year. The first of these is *Political*, where we estimate for a reduction of £2 millions as compared with the current year. This is due mainly to the curtailment of our expenditure in South Persia and to the omission of special political expenditure which the cessation of hostilities has happily brought to an end. Another head is *Refunds*, where we are budgeting for over £½ million less than in 1918-19. The bulk of this is due to the omission of a large provision made this year for the refund of advances which salt traders in northern India had paid in during the period of high speculation in that commodity. We have also been able to reduce our Customs drawbacks very materially. These were specially high in the current year, as owing to shipping difficulties large consignments intended for Mesopotamia have been sent in the first instance to India and reshipped to Mesopotamia, the customs duty upon them having had to be refunded on their re-export. Another head under which we expect a saving of £½ million is *Miscellaneous*; the reduction here is an echo of the war, being due to the absence of the provision which had to be made this year for losses of stores at sea on the voyage between England and India.

42. A few of the heads may now be mentioned under which we expect the chief increases of expenditure next year. Of these the most prominent is *Famine Relief*, where the Imperial share of our extra liability will be about £450,000. It is expected that the total requirements under this head will be nearly 90 lakhs in the United Provinces and 45 lakhs in Bombay, while Bihar and Orissa will require 16 lakhs and the Central Provinces over 14 lakhs. Against this, however, we have much lower figures for remission and suspension of revenue, and our betterment under that head is very substantial, close on £1 million. Another expenditure head which is growing is *Posts and Telegraphs*. Here we have had to replenish stores which were depleted by military requirements, as well as to contemplate substantial improvement in pay and in postal efficiency generally. Increases in pay and wages will run through most of our spending departments, and may indeed upset estimates which we have had to frame before the full effects of high prices have been made evident.

43. Apart from these, and the Railway figures which will be discussed below, there is no startling variation from the position in the current year. Full details are as usual given in the Finance Secretary's Memorandum. The aggregate result is that we find ourselves obliged to make provision for Imperial expenditure amounting to £85,357,300. Our task is to provide that amount from our current revenues; and, as will be shown below, we are unable to do so without extra taxation. A few of the main heads of revenue may briefly be examined.

44. *Railways*.—The gross receipts taken in the current year's budget were, as I have previously mentioned, ₹70½ crores, against which we now expect to receive ₹76½ crores. All our experience shows a rapid and unfaltering growth of traffic, and as military requirements fall off, private demands for railway facilities will more than take their place. For next year, therefore, we propose to go up to ₹80 crores,—a figure

which is regarded in the Railway Department as daringly optimistic. There will be a corresponding rise in working expenses : but the heaviest deduction will be for special renewals after the forced neglect of the past few years. Apart from the large capital programme to which I shall shortly refer, we propose to earmark no less than £6½ millions or ₹9½ crores for renewals from current revenue. It is a large sum, but the railway authorities are confident of being able to spend it profitably and it is impossible to deny either the need or the urgency for drastic renewals. We take our net railway revenue at about ₹33½ crores against about ₹10 crores in the current year.

Customs.—It may reasonably be assumed that tonnage will gradually get easier next year and that the return of peace will bring down prices. The latter movement will tend to reduce the proceeds of customs dues which are levied on an *ad valorem* basis ; but we count upon an inrush of commodities to replenish exhausted stocks. We are consequently budgeting for ₹20 crores against about ₹19 crores expected in the current year. This assumes that we shall adhere to the special duty on petrol which is a very reasonable addition to our revenues even in peace time. I shall subsequently introduce a small bill continuing our present Motor Spirit Duties Act, which covers only the period of the war and six months thereafter and which probably would otherwise lapse before the close of the coming year. Under the majority of the other tariff heads we have allowed for substantial increases, but we anticipate a considerable decrease in (a) the export duty on rice, owing to the large diversion of Burma rice for Indian requirements, and (b) the import duty on cotton manufactures, as a result of agricultural conditions and the present disparity between European and Indian prices.

Mint and Exchange.—The gain on exchange is taken at a little over £1 million. Though high, this figure is a serious drop from what we expect in the current year—nearly £4½ millions. There are three reasons for the decline. First, there will be a large falling off in our gross receipts from exchange in consequence of the great reduction in our anticipated recoveries from the War Office against expenditure undertaken on their behalf in India. Second, we are estimating for much smaller sales of Council Bills, while there will at the same time be a diminution of the gain on exchange which we shall realise from them. This is due, not to any expectation of departing from the present rate, but to an arrangement into which we entered with the Exchange Banks during our period of financial strain. I think it is an open secret that, in consideration of their insuring the finance of exports of national importance, the Secretary of State guaranteed the six British Exchange Banks that they would be allowed to bring back to India, at the rate at which the transactions took place, funds to the extent to which they were compelled to overbuy in that connection. Third, though we do not anticipate that our actual silver coinage will be as great as in the current year, we expect that the loss on coinage to be set off against the gain on exchange will be no less ; since a considerable portion of our silver coined in the current year was paid for by rupee credits granted to the United States Government, the rate of which is so adjusted that no formal loss arises out of these transactions.

We have also again allowed for high receipts under Mint, though here too there is some reduction owing to the fact that a somewhat smaller amount of new silver will come under coinage. The estimates as they stand include provision for seigniorage on the coinage of the balance of the American silver as well as for new purchases by the Secretary of State, also for a large amount of subsidiary coinage which we expect to undertake in view of the present extraordinary demand for small coin.

Other Heads.—We provide for increases, as the result of normal growth, under Stamps, Excise and Posts and Telegraphs, after allowing in the case of excise revenue for the prevalence of famine conditions in several provinces. Under Posts and Telegraphs there will be a falling off in the volume of military traffic, but we shall realise a full year's yield from the enhanced rates introduced in the current year. We anticipate some decline under Salt as we expect further large issues against uncleared indents in respect of which duty has already been paid.

Income-tax.—The figures here will be explained in a moment. They cover however one concession—the only fiscal concession possible in this budget—which we have felt ourselves constrained to make. On none has the present range of prices fallen more heavily than the people on low salaries who are caught in the smallest mesh of our income-tax levy. There can be no question that the ₹1,000 minimum

is now a serious hardship, and we have decided to raise the taxable limit of income to ₹2,000. We estimate that we shall thereby lose 75 lakhs or £500,000; but we shall relieve no fewer than 237,000 petty assesses, out of the total number (381,000) of people who pay the tax now. Incidentally I may explain here that as income-tax revenue is shared between Imperial and Provincial, a portion of the loss would in the absence of any adjustment fall on provincial revenues. It will, however, of course be necessary for us to make good to the provinces by assignments the amount so lost, just as we took assignments from them in respect of the additional receipts due to the enhancements of taxation effected in 1916 when these would otherwise under the ordinary classification have been credited to the provinces.

45. Enough has been said to show that we are not free from difficulty with our revenue estimates, but that we have not allowed the uncertainty of the future to deter us from pitching our figures as high as prudence permits. The total result is that we get a revenue of £80,192,100 all told, or a shortage of £5,165,200 in comparison with our estimated expenditure. To fill this gap, and to give us a small surplus as a margin for the fluctuations of the year, we are asking the Council to impose a duty on Excess Profits earned in the current year. We estimate the gross yield of this duty at about £7½ millions. Against this, there will be a loss of super-tax (estimated at £1 million), since super-tax and excess profits duty will not be both assessed on the same business, and also of income-tax (to the extent of about £450,000) since a rebate will be given for the purposes of this tax in respect of the amounts paid as excess profits duty. Allowing for these losses, we place our net estimated receipts from the excess profits duty at about £6 millions, and our estimated surplus will be £868,100.

46. *Revenue and Expenditure—Provincial*—The provincial revenues are taken in the Budget at close upon £37 millions, and the expenditure at a little over £38½ millions. With the conclusion of the war we felt that we could not reasonably ask Local Governments any longer to refrain from drawing to a moderate extent on the large accumulated balances which most of them have now at their credit. We therefore informed them that in our opinion additional expenditure may now be reasonably incurred upon:—

- (a) the extension of education in directions where it has been specially hampered by war economies;
- (b) the development of industries;
- (c) the repair of actual damage which the financial stringency of the last three years has caused to public institutions and services, and
- (d) purposes which, though not immediately remunerative, will secure an improved and not greatly deferred return to the State or the country at large, such as capital outlay on the development of forests, agricultural experiments and the like.

It was also added that of course expenditure in connection with the relief of distress and the like in consequence of the present agricultural situation in several provinces, whether in the form of famine relief outlay or of advances, should be duly provided for and incurred in accordance with real requirements. The provinces have taken full advantage of this advice, and it will be observed that the estimates provide for a draft on provincial balances of over £1½ millions. This does not, however, represent the full extent of the proposed expansion of provincial expenditure as compared with that undertaken in the current year, as the provinces collectively are now budgeting for an increase of £3½ millions on their revised estimates of £34·8 millions.

G.—Borrowing and Ways and Means.

47. In the remarks on the Revised Estimates it was explained how in the last few years our main difficulty lay in so arranging our funds that they would be in the place where they were required. In the coming year we hope that this problem will not recur in the acute form recently experienced, and in fact the salient feature in the ways and means programme which is now laid before the Council is the large capital outlay which we propose to undertake on our railways. Though in the past there may have been grounds for the complaints made that the importance of developing

our railway estate was not sufficiently appreciated, the necessity for a more progressive policy than has hitherto been adopted had been brought home to us even before the war, and I know that Sir William Meyer had this particular matter very close at heart. The disturbance due to the war made it impossible to put that policy into action, if only because of the impossibility of obtaining material; but the Government of India had, before hostilities terminated, placed in the hands of the Secretary of State a very full statement of the requirements which they wished to be met at the earliest possible date, and the intention was that these railway requirements should have the first call on the reserve of £20 millions which was set aside at home for meeting our post-war liabilities. It is now a great pleasure to me to be able to announce that we are budgeting during the coming year for a railway capital programme of no less than £17½ millions, which is, as the Council is aware, far in excess of the largest programme (£12 millions) ever previously undertaken, and also of the maximum programme contemplated by the Mackay Committee, namely £12½ millions. This sum is of course additional to the large programme outlay on renewals from revenue, £6½ millions, included in our railway revenue budget, the inclusion of which brings our total programme expenditure up to £24½ millions.

48. The statement below shows the manner in which we expect to be able to finance this expenditure and the nature of our other more important non-revenue transactions, the figures being for England and India combined :—

<i>Outgoings.</i>		<i>Receipts.</i>	
	(£ Millions.)		(£ Millions.)
Discharge of treasury bills	8·0	Receipts of Indian loan	10·0
Repayment of assets of hostile firms held in deposit by Government	2·4	Withdrawal from special reserve	6·9
Capital outlay on—		Credits for issues of stores charged to suspense account	11·1
Railways	17·7	Reduction in cash balance of military disbursing officers, as the result of demobilization	2·1
Irrigation	0·4	Credits in respect of silver inclusive of American silver paid for in 1918-19 but expected to arrive in India in 1919-20	5·2
Delhi	0·3	Imperial surplus	0·9
	18·4	Net deposit into savings banks and miscellaneous transactions	4·8
Provincial deficits	1·6		
Net issues of Imperial and Provincial loans	0·8		
Payment to His Majesty's Government of balance of proceeds of second Indian war loan (at the higher exchange rate of 1s. 6d. per rupee)	8·9		
	40·1		40·5

This programme contemplates the raising of a loan in India of R15 crores or £10 millions, apart from the using up of the balance of the Secretary of State's special reserve, while we expect that our resources will be further assisted by the release of funds at present locked up in the form of war stores as these pass into consumption. On the other-side of the account we contemplate the liquidation of a certain amount of our temporary liabilities. We consider this most important since, apart from our treasury bills, we have a very large amount of short-term liabilities maturing in the early future, as the following statement shows :—

	£
1920 3 year War Bonds	13 millions.
1921 Ditto	17 „
1922 5 year War Bonds	8 „
Cash Certificates, say	5 „
1923 5 year War Bonds	1½ „
Loan of 1915 can be repaid at our option in 1920	3½ „
1925 7 year War Bonds	2½ „
1928 10 year War Bonds	17 „

These figures show that, apart from Treasury Bills, we shall have War Bonds to the extent of £13 millions falling due in 1920, and arrangements will then have to be made to meet these in addition to finding further capital funds in that year.

For the purposes of our estimates we have shown the reduction of our temporary liabilities in the form of a net payment of Treasury Bills. But it may in practice be found to be more convenient to devote a certain portion of the proceeds of our loan to strengthening our position in other ways; for example, if the trade demand for Councils exceeds the amount provided in our estimates, we shall require additional funds in India for meeting these. On the other hand, in that case the Secretary of State's balances will be *pro tanto* increased by his receipts from these additional drawings and he will thus have to draw to a less extent on the special reserve, the balance of which would then be available for capital expenditure in the following year.

49. I may add that while we have entered in our estimates a sum of **₹15** crores for the loan, this must be regarded as an estimate only, as our intention is not to place any limit on the amount of subscriptions which we are prepared to accept; any sums received in excess of this amount will enable us still further to strengthen our position. Similarly the form which the loan should take, the date on which it should be floated, and its terms generally are matters which we shall have to consider further hereafter with reference to the circumstances of the time. The usual warning is necessary with regard to the amount of Councils, namely **£10·3** millions, entered in our estimates. This figure is an estimate only, and the Secretary of State reserves the right to increase or diminish the amount offered at his discretion.

50. I turn now to the position in India. As far as we can estimate it, this is likely to be somewhat as follows:—

<i>Outgoings.</i>		<i>Assets.</i>	
	(£ millions.)		(£ millions.)
Military expenditure recoverable from His Majesty's Government	35·8	Proceeds of Indian loan	10·0
Remittances to East Africa recoverable from Protectorate	0·6	Credits for silver purchased in market and for balance of American silver	16·2
Council Bills	9·7	Credits for issues of stores charged to Suspense account	11·1
Net issues of Imperial and Provincial loans	0·8	Reduction in cash balances of military disbursing officers	2·1
Discharge of Treasury Bills	8·0	Excess of revenue over expenditure in India and miscellaneous items	18·0
	<u>54·9</u>		<u>57·4</u>

The figures provide for an increase in our closing balance in India, so as to work to our usual minimum working balance of about **18½** crores on March 31st, 1920.

51. A brief statement is added to show the Secretary of State's position, including the more important disbursements which he will have to make and the resources which he will have available for meeting them. It will be seen from this statement as well as from that of our position in India that we expect a substantial reduction during the year of the expenditure which we are undertaking in India on behalf of His Majesty's Government and of the consequent recoveries to be made from them in England.

<i>Outgoings.</i>		<i>Assets.</i>	
	(£ millions.)		(£ millions.)
Excess of expenditure over revenue	21·7	Council Bill drawings	10·8
Railway capital outlay	18·0	Recoveries from His Majesty's Government and the East African Protectorate of disbursements in India on their behalf (at 1s. 6d. per rupee)	40·7
Payments for market purchases of silver and balance of payments for American silver	11·0	Withdrawals from Special Reserve	0·9
Payment to His Majesty's Government of balance of proceeds of Second Indian War Loan (at the higher rate of exchange of 1s. 6d. per rupee)	8·9	Miscellaneous transactions	1·9
Repayment of assets of hostile firms held in deposit by Government in India	2·3	Reduction of cash balances	2·1
	<u>61·9</u>		<u>61·9</u>

SECTION III.—CERTAIN SPECIAL HEADS.**A.—Military Services.**

52. The table below shows the gross and net expenditure on military services for the coming year and the four years preceding :—

	Gross.					Net, i.e., deducting receipts.
	Army.	Marine.	Military Works.	Special Defences.	Total.	
	£	£	£	£	£	£
1915-16 . . .	21,893,200	745,513	850,866	13,514	23,503,093	22,261,353
1916-17 . . .	24,260,003	698,680	1,594,538	18,536	26,566,757	24,990,811
1917-18 . . .	28,093,904	807,824	1,861,109	813	30,763,650	29,043,141
1918-19 (Budget) .	27,790,900	960,300	1,781,500	*	30,532,700	29,000,000
1918-19 (Revised) .	41,820,000	1,009,600	2,810,000	*	45,639,600	43,926,000
1919-20 (Budget) .	39,729,700	1,231,600	1,821,000	*	42,782,300	41,195,000

*Closed as a separate head from 1st April 1918—see paragraph 91 of Sir William Meyer's Budget speech of 1st March last.

The Legislative Council in its last September session decided that the Government of India should offer to His Majesty's Government, subject to the consent of both Houses of Parliament, an additional war contribution for the current year and each remaining year of the war. This contribution was estimated at £12,700,000 for 1918-19, at £11,700,000 for 1919-20, and at £7,700,000 for the year of demobilization, which was then assumed to be the year 1920-21. Hostilities have now ceased in all the important theatres of war, and the year 1919-20 will therefore be a year of demobilization. The additional contribution for next year is based therefore on the figure (£7,700,000) previously estimated for 1920-21. The contribution, however, included *inter alia* the assumption by India of the liability for certain war pensionary charges; for estimate purposes, this was taken at £500,000 annually. We now learn that His Majesty's Government have already disbursed a sum of £995,000 on account of the pensionary charges of Indian troops and their British officers alone; and as it is desirable that our liabilities in this respect should be adjusted as early as possible, we are increasing the contribution for the year 1919-20 so as to include the extra payment of £495,000 on this account. We have further increased the war pensionary contribution for 1919-20 by another £500,000, to provide for a provisional payment of this sum on account of war pensionary charges of British troops. Thus the total contribution in the current year will amount to £12,700,000 and for next year to £8,695,000. Deducting these special payments, the net expenditure in 1918-19 will, it is estimated, amount to £31,226,000, and for next year the provision will stand at £32½ million. The increase in 1918-19 over the Budget estimate of £29 million, apart from the special additional contribution, thus amounts to £2,226,000. The Budget, however, also included a reserve of £1,977,000 under the Army head to meet unforeseen expenditure. The excess over specific provision is therefore £4,203,000. Of this, about £1,000,000 has been or will be spent on military works necessitated by war conditions, including £150,000 for the establishment of an engineer base park at Lahore; £143,000 for improvement of frontier roads to make them fit for mechanical transport; £82,000 for work on the acetone factory at Nasik, and £83,000 on additional barrack supplies. The balance is made up of a number of relatively minor works, practically all of which are due to the war. As regards the excess expenditure of about £3,200,000 under the Army head, we have had to meet

the cost of the Marri operations for which no Budget provision was made. Early in the financial year the strategical situation necessitated the complete mobilization of certain Divisions and Brigades on the frontier and the consequent maintenance of additional animal and mechanical transport. Higher expenditure was incurred also in connection with the provision of accommodation for additional troops allotted for the defence of the North-West Frontier. These undertakings are estimated to cost £700,000. The railway charges for military traffic have risen by £777,000. Following the scheme recently sanctioned at Home, we are granting increased pay in the form of bonus as from 1st February 1919 to British troops and British officers of the Indian Army forming the normal garrison in India and to certain Royal Indian Marine personnel. This is estimated to involve an extra outlay of £146,000 in 1918-19. Food charges, mainly on account of the rise in prices, account for an increase of £400,000; and a sum of £212,000 represents the additional outlay on travelling and contingent charges and hire of transport. The expansion of the operations of the Indian Munitions Board led to an expenditure of £85,000 above the Budget estimate; while the expenditure on medical stores in India and on Home stores for the Army have risen by £58,000 and £102,000 respectively, in addition to an outlay of £203,000 on aviation stores obtained direct from the War Office and adjusted in India.

53. The receipts for 1918-19 have improved to the extent of £180,000, principally on account of sales of dairy farm produce and of stores and provisions through the agency of the Supply and Transport Corps.

54. The Budget provision for next year, apart from the additional war contribution to the Imperial Government, amounts to £32½ million, which is £1,274,000 more than the corresponding expenditure anticipated in the current year. The Budget for 1919-20 includes a higher provision of £2,054,000 on account of increased pay to troops in the form of bonus already referred to. It also includes £1 million as an instalment towards the building up of a reserve of mobilization war stores, which the Military authorities, in view of the experience gained in the war, consider it necessary to maintain. The Budget also includes a reserve to meet unforeseen charges of £871,000. But for these increases, the provision for next year would be £2,651,000 less than the expenditure of the current year. The largest item contributing to this decrease is a lower provision of £1,810,000 under the head "War—India," to which head all expenditure in connection with the North-West Frontier operations, port defences and coastal patrol services, Aden operations, etc., is debitable. India's liability in connection with the scheme for the expansion of Ordnance factories is limited to a single payment of £250,000, which has been made in 1918-19; and no provision on this account is therefore necessary in 1919-20. The allotment for the Military Works Services for next year is nearly £1 million lower than the expected outlay in 1918-19, in which year very heavy expenditure has had to be undertaken on special works necessitated by the war. On the other hand the provision at Home for Army stores is higher by £234,000. For Marine Home stores, including completion of the two Royal Indian Marine steamers under construction at Home, an extra provision of £215,000 is required. Lastly, as it is probable that the high prices for food supplies will continue for at least another 6 months, an additional £200,000 is required in 1919-20.

55. Indian Princes and others have contributed during this year £640,000 in the way of cash contributions towards the cost of the war. The total receipts, since the commencement of the war, amount to £2,100,000. Considerable sums have again been received by His Excellency the Commander-in-Chief for the provision of Ford vans and motor ambulances, the supply of comforts to the troops overseas, etc.

56. The payment against Indian revenues, on account of normal pay and maintenance charges of the military forces despatched out of India up to the end of 1918-19, amounts approximately to £39 millions. This sum must, however, be reduced by the cost of maintaining substituted British troops (Territorial and Garrison battalions) actually serving in India, which is a charge against His Majesty's Government. Deducting this figure, the total net contribution in the way of ordinary charges towards the cost of the war in respect of Expeditionary Forces is estimated at £22·2 millions to the end of 1918-19, to which a sum of £4·2 million needs to be added in respect of the coming year. In addition, as pointed out in paragraph 52 above, we are making an additional contribution of £12,700,000 in 1918-19 and £8,695,000 in 1919-20. Outside the adjustments in respect of substituted

British troops, the additional outlay, due almost entirely to the war, which we have had to meet in excess of the normal net military expenditure of about £20 millions prior to the war, amounts to £40·7 millions to the end of the current year, and to £61·9 millions taking into account the estimated expenditure for 1919-20.

B.—Railways (Capital outlay).

57. The following statement gives the figures of Railway Capital expenditure on State-owned lines included within the Railway Programme for the coming year and the four years preceding :—

	1915-16.	1916-17.	1917-18.	1918-19, Revised.	1919-20, Budget.
	£	£	£	£	£
(1) Open lines including rolling stock .	3,864,200	1,236,500	1,595,260	4,009,500	17,191,900
(2) Lines under construction—					
(a) Started in previous years .	627,100	245,700	129,200	375,300	508,100
(b) Started in current year .	...	496,500	504,900	18,300	...
Total .	4,491,300	1,978,700	2,529,300	4,403,100	17,700,000

In the Budget for the current year provision was made for £4·2 million ; this had subsequently to be increased to £4·4 millions in order to meet the cost of certain urgent works which were chiefly required for military purposes.

58. Next year it is proposed to provide £17·7 millions ; this is the largest amount that has ever been allotted to railways in any one year. During the war the amount that could be found for the steady improvement of transportation facilities which is usually carried on from year to year has been necessarily restricted, not only for financial reasons but also by the difficulty of obtaining materials. It is unfortunate that this annual improvement in our railway facilities has had to be deferred at a time when the traffic has been so heavy. Moreover the amount of rolling stock (engines and wagons especially) which it has been possible to obtain recently has been very limited. The large arrears that have consequently accumulated have now to be made good and it is necessary to bring our railway system to the required standard as soon as possible.

59. Although hostilities have ceased, the position as regards Branch Line Company projects remains much the same as it was a year ago. The difficulties attendant on the raising of Capital continue, and new construction under Branch Line terms is still in abeyance.

60. The following figures show the capital outlay on all State lines up to the end of each year from 1915-16, and the net return obtained after deducting working expenses and interest charges :—

(Capital and profit figures in thousands of pounds.)

	1915-16.	1916-17.	1917-18.	1918-19, Revised.	1919-20, Budget.
Capital at charge at end of each year .	1,64,858	365,483	366,463	869,439	385,677
Working profit from railways excluding interest charges.	17,797	21,148	23,990	25,260	21,242
Percentage of same to capital outlay .	4·88	5·79	6·50	6·84	5·51
Final working profit after meeting interest charges.	4,075	7,482	9,880	11,193	6,904
Percentage of same to capital outlay .	1·12	2·05	2·70	3·03	1·79

The return on railway capital (excluding interest charges) was estimated in the current year's Budget at 6·19 per cent. We now estimate it at 6·84 per cent. in consequence of the increase in net railway earnings which I have already dealt with in my review of the Revised Estimate. For next year we put it at 5·51 per cent. in view of the smaller estimate of net earnings arrived at in the Budget.

61. The charges for interest in the current and ensuing years work out to 3·81 and 3·72 per cent. respectively on the capital outlay, so that the final net profit on railways is 3·03 and 1·79 per cent. respectively. These interest charges include certain annuity and sinking fund payments which really go to the discharge of debt.

C.—Irrigation (Capital outlay).

62. The financial position of our great irrigation undertakings may be gathered from the following table which brings up to date the information given in connection with previous Financial Statements. The figures are in thousands of pounds :—

Particulars.	1915-16.	1916-17.	1917-18.	1918-19 (Revised).	1919-20 (Budget).
1	2	3	4	5	6
<i>Productive Works.</i>	-				
Capital outlay to end of each year	36,603	37,120	37,497	37,799	38,237
Total receipts including land revenue due to irrigation.	4,394	4,733	4,660	4,928	5,040
Total expenses including interest on debt.	2,549	2,488	2,613	2,626	2,633
Net profit	1,845	2,245	2,047	2,302	2,407
Percentage of net profit to capital outlay	5·04	6·05	5·46	6·09	6·29
<i>Protective Works.</i>					
Capital outlay to end of each year	5,853	6,166	6,495	3,907	7,151
Total receipts including land revenue due to irrigation.	118	105	99	131	125
Total expenses including interest on debt.	277	276	307	323	335
Net loss	159	171	208	189	210
Percentage of net loss to capital outlay	2·72	2·77	3·20	2·78	2·94
<i>Minor Works and Navigation.</i>					
Direct receipts	267	317	304	324	317
Expenditure	869	781	861	964	1,017
Net loss	602	464	557	640	700

63. The total length of main and branch canals and distributaries from which irrigation was done during the year 1917-18 aggregated nearly 65,500 miles, a length which will have been increased by some 700 miles before the current financial year closes. These channels irrigated last year an area of 25½ million acres out of a total culturable commanded area of about double that extent. The area irrigated during the current year is expected to fall short of that realized in 1917-18 by about a million and a quarter acres as a result of the serious deficiency in the rainfall. The operations of the recently completed triple canal system in the Punjab continue to expand. About 1,200,000 acres of crops were brought to maturity in 1917-18, and a further increase of 100,000 acres is anticipated during the present financial year.

These results are extremely satisfactory, as the system was only declared complete on the 31st March 1917.

64. Besides the canals actually in operation, the results of which are briefly alluded to above, there are 34 major works—new systems or adjuncts of existing ones—which are either under construction, awaiting sanction or being examined by the professional advisers of the Government of India and of Local Governments. It is probable that the great majority of these works will eventually be carried out; their construction will, of course, occupy a considerable period of time, and it has been roughly computed that if they are all undertaken they will extend the benefits of irrigation to an additional area of about 11 million acres a year. They are estimated to cost £32 million sterling and to produce a net revenue of nearly £2½ millions.

65. Owing partly to the continuance of financial stringency and partly to the depleted condition of our engineer cadre as a result of the transfer of a large number of the officers of the Department to military duty, no new irrigation works of any importance were sanctioned or investigated during the present year.

66. The investigation of three schemes of the first magnitude was continued and it is hoped that the projects will soon take shape. Of these, the Sukkur Barrage project in Sind provides for a weir across the Indus with two large canals taking off on the right and left banks of the river to supply water for the perennial irrigation of areas now served by various inundation canals. The estimated capital outlay amounts to ₹1,100 lakhs. The project for the Sind-Sagar Doab canal in the Punjab comprises a barrage on the Indus at Kalabagh and an extensive canal system. This scheme will provide for the irrigation of some 200,000 acres and will cost about ₹7 crores. The Bhakra Dam scheme on the Sutlej, also in the Punjab, is being designed to store water to a depth of 360 feet above the river bed and will provide a storage of 110,000 millions of cubic feet of water during the monsoon without affecting the interests either of the existing Sirhind Canal or of the proposed Sutlej Valley scheme. The cost of the project is estimated at approximately ₹10 crores. About 1¼ million acres will be irrigated and the dam, if built as now designed, will be higher than any in existence.

67. The Cauvery (Metur) Reservoir project in Madras remained under the consideration of the Government of India. The project consists of a dam at Metur on the Cauvery to store 80,000 million cubic feet of water, and of a canal 78 miles long with a connected distributary system. The works are estimated to cost 4 crores of rupees, and to yield a return of over 5 per cent. on the capital cost: they provide for the complete control of the present fluctuating supplies to the Cauvery delta system and an area of 371,000 acres of new irrigation is also anticipated.

68. The proposed Sarda Canal for Oudh, which is also under the consideration of the Government of India, will, if constructed, rank among the largest irrigation works in the world. The gross area commanded is over 8 million acres, of which nearly 2 million acres will be irrigated annually. The net revenue anticipated will be nearly ₹59½ lakhs, which represents a return of 9.05 per cent. on the capital outlay of about ₹6½ crores. The Sarda Kichha feeder, for which a separate estimate has been prepared, forms part of this irrigation scheme. The combined project is designed to irrigate nearly 2¼ million acres and is expected to yield a return of 8½ per cent. on a total capital outlay of ₹857 lakhs.

69. The Sutlej Valley project was referred to a conference at which representatives of the Bahawalpur and the Bikanir Durbars met those of the Governments of India and the Punjab, with the result that an agreement was reached on the main outstanding points of principle connected with the apportionment of the available supplies of the Sutlej river between the two States mentioned; it is hoped that an arrangement acceptable to all the parties concerned will now be arrived at. This project is the largest at present under consideration, being designed to irrigate more than three million acres at a capital cost of about £6½ million sterling.

70. Satisfactory progress is being made with irrigation on the Upper Swat river canal which was completed last year and still more favourable results will, it is hoped, be realized now that more settled conditions have set in on the north-west frontier. The Tendula project in the Central Provinces, the Ghaggar Canal in the United Provinces and the Pravara Right Bank Canal in the Bombay-Deccan have also been opened for irrigation.

D.—New Delhi.

71. The expenditure during the current year under this head is expected to amount to ₹43 lakhs as compared with a budget provision of ₹40 lakhs. In accordance with the communiqué issued in June 1918 work was strictly confined to the erection of such buildings as were estimated to be required for occupation by troops and the Government of India, together with a portion of the work required to bring the central buildings to the level of the top of the basements, *i.e.*, the level at which work could be stopped with the least ultimate loss, and the provision of the engineering services and works connoted by that programme. When the armistice was signed conditions were materially changed, and in order to prevent an untimely dispersal of labour which would have been particularly unfortunate when serious drought had caused a dearth of employment in the fields, a further sum of ₹3 lakhs was asked for and granted.

72. The grant for the coming year has been fixed at ₹45 lakhs, and it is hoped that work will now proceed as expeditiously as funds and the obtaining of materials will permit. The recurring expenses of the present makeshifts are adding appreciably to the cost of the new official capital of India, and furnish a powerful reason for pushing on the permanent works with all reasonable speed.

SECTION IV.—THE OUTLOOK.

73. The brief review of two very exceptional years which I have now attempted suggests matter for serious thought regarding our financial future. All the lessons of history teach us that, after the feverish activity of war time in a country which has been assisting in, though not the scene of, hostilities, reaction inevitably ensues. The prosperity which is built up on the production of the perishable munitions of war stands on foundations of sand and must soon collapse. The vast destruction of material wealth in the world, however its effects may be disguised during the busy period of reconstruction, must ultimately bring depression in its train, and the recovery back to normal conditions is slow and arduous. Large issues of war loans mean increased national expenditure of an unproductive type, and thus entail unprofitable taxation. The creation of money and credit, especially credit which takes the form of paper money, is a pleasant process while it lasts, but carries an inevitable sting; for every excess of paper currency has to be liquidated, and the value of money has to be reduced into accord with the needs of normal business. High prices, fostered by the curtailment of productive output, and not uninfluenced by the expanded currency, force up wages; and when prices fall again, as fall they must, capital suffers, wages have to be reduced and labour complications arise. The whole cycle of economical evils which follow upon war is a commonplace with students and needs no further emphasis. Let us see how India is prepared for the troublesome period through which the whole world will have to pass sooner or later.

74. The first obvious consideration is that we must get our currency habits back on to a sounder basis. It is a startling fact that between April 1915 and the present time nearly 120 crores of rupees have been added to the circulation. To provide India with this amount it has been necessary, besides using up the world's current production of silver, to deplete its accumulated stocks. Without the assistance of the Government of the United States, we should not have been able to satisfy the appetite of India for metallic currency. To anyone, who gives the subject a moment's thought, two conclusions are irresistible. In the first place, the huge sums which it has been necessary for India to pay for the purchases of silver bring home to us the wasteful and extravagant nature of what we have been doing. In the second place, a continuance of demand for metallic currency on this scale must react violently on our whole currency and exchange policy. On the question of extravagance, I need only quote here the remarks which Your Excellency made in this connection at the session of this Council in September last :

‘ But let me again emphasise how unprofitable to India is this lavish outpouring of metallic currency. The purchase of the silver alone means that India's money is being spent abroad to unfruitful purpose. Should the present rates of absorption continue to the end of the year, more than 100 crores of India's money will have been squandered within three short years. Had it been invested, the interest would have strengthened our revenues, and could have been spent to India's material

advantage. Everybody therefore who insists on payments in metal instead of in notes is directly hampering India's interests. We all know the parable of the servant who, entrusted by his master with a talent of silver, buried it in the ground instead of putting it to profitable use. He was rightly treated as an unprofitable servant. The moral of the old parable holds good to-day. From time immemorial India has been held up to reproach as the grave of the precious metals. If she is to take her proper place among the progressive nations of the world, she must in her own interests do as Japan and other civilized nations do—put her hitherto immobile wealth to profitable uses.' •

As regards the second point, namely, the effect on our general arrangements, it is probable that the world will be unable to continue to supply India for an indefinite period with silver on the present scale, coupled with the much more moderate demands of other countries. It must be remembered in this connection that the Pittman Act contemplates the restoration in the moderately early future to the United States reserve of the silver taken therefrom; this alone, apart from other demands, will absorb the production of the American mines for several years. With the re-establishment of normal conditions the Indian demand may conceivably subside of itself to more reasonable proportions; but if this does not prove to be the case, I would ask Hon'ble Members to recognise the problem that will face us. If the absorption of rupees were to continue at the rate of the past three years, the time must ultimately come when it would be physically impossible to purchase sufficient silver to replace them, and in that event our internal currency policy would have to be fundamentally recast. Or, if by superhuman efforts, and by outbidding all other purchasers, we were lucky enough to secure the requisite amount of silver, it is more than likely that our operations would force up the price to some giddy height, and would throw the whole of our exchange policy into the melting pot. This particular side of the problem is now being carefully examined with a view to defining our exchange and silver policy; and I need say no more upon it at present than that it brings out one of the uncomfortable consequences of war for which we are already suffering. War and its rumours revived in a highly exaggerated form the ancient Indian custom of hoarding metallic currency which we had hoped we were slowly overcoming; and until recovery in this respect sets in, our difficulties must continue acute.

75. The second task before us is some contraction of the paper currency. Four years ago the effective circulation of our notes was under 60 crores; to-day it is close on 150 crores. It would hardly seem consistent to deplore these figures after extolling the superiority of paper over metal currency. It is also true that we have long laboured to popularize our notes. Moreover it is comforting to know that the metallic backing of our paper circulation is very much stronger to-day than it was in the critical months of last year. Nevertheless, as we all know, many friendly critics have been disturbed by the series of Ordinances which provided for the rapid increase of our currency investment; and none of us can pretend to any affection for that form of investment into which our necessities have recently forced us; I mean, the purchase of our own Treasury Bills. This particular method of obtaining funds is easy enough, but obviously cannot be used except in emergency and with the greatest caution. Although practically every belligerent country has had to finance itself in some measure by an abnormal recourse to the printing press, warnings are now being heard on all sides about its serious consequences. Here in India, if our responsibilities for meeting war expenditure forced us to err in this direction, we certainly have sinned against the light to a very much smaller extent than other countries. The time however is now coming when we shall no longer be able to plead, as an excuse for borrowing from our Currency Reserve, the exigencies of war; and we ought to try to retire at least that portion of our paper which is represented by our own Treasury Bills. Some of us would probably like to go further and reduce the outstanding note circulation until we hear no more of forced discounts in the countryside and their hardships on the people; but it is not easy to see how this adjustment can be effected until silver comes out of hoards and resumes its duty as a circulating medium.

76. The third and most imminent phase of the problem is the redemption of our temporary war obligations. An earlier passage in this Statement has shown the amount of short-term war bonds that are hanging over our heads. Cash Certificates and Treasury Bills must be added to these floating liabilities. The clearance of our war stores suspense account is a minor nightmare of a somewhat similar character; it probably means a liability of £6 millions at the end of next year, which we must

meet by transfer at the earliest possible occasion to our revenue account. If we cannot fund these short obligations on reasonable terms—and for the purposes of government in India a 6 per cent. rate of interest cannot be regarded as reasonable—we shall have to redeem them as they mature. Simultaneously however with finding the necessary sums for this operation we shall, during the years over which it is spread, have irresistible claims upon us to raise capital for internal development, railways, industries, forests and the like. And again, during the same period we shall have to launch into very heavy expenditure for the education and well-being of the people, without which our political progress would be largely nugatory. The coming burden therefore upon our revenue resources cannot be envisaged without considerable anxiety.

77. In saying all this I have no desire to pose as a pessimist or alarmist. Far from being a pessimist, I believe that India's control over raw materials for which the whole outside world will be contending, places her in a position of exceptional strength and will exempt her from many of the discomforts and sufferings that the period of reaction will entail upon other countries. It is wise however to face the facts. We have heavy liabilities hanging over us in several directions; debt of an unproductive character which we ought to dispose of in order to facilitate a remunerative borrowing programme in the near future; a currency position which requires careful handling and at least some withdrawal of our recent emergency issues of paper; and a general consolidation of our position with a view to the development of our national intelligence and earning power. If this teaches us anything, it is that our watchword must be rigid economy, both in the Government and in the lives of individual citizens. We shall want a relatively high scale of taxation to get rid of our superfluous obligations. If the taxes are to be paid, the people must save; unless the taxes are to be oppressive, the Government must economize. You may think that economy is a threadbare motto in our Financial Statements; but I am convinced that, coupled with courageous outlay on the essentials of progress, a strict economy in all non-essentials will in the near future be more necessary than it has ever been.

78. In conclusion I am sure that the Council will concur with me in expressing our obligations to the staff of the Finance Department for their unceasing labour during a particularly trying year. The toil has been shared by all grades of employés in the provincial account offices, currency offices and Mints. Both our Mint Masters have shown great resource and endurance. Messrs. Gubbay and Cook have directed currency operations with skill and vigilance. Among our Accountants-General and officers of similar status it is invidious to discriminate; but thanks are specially due to Messrs. Alder, Carson and Philippe. At headquarters Mr. Howard assisted by Mr. A. V. V. Aiyar on the civil side, and Sir Godfrey Fell and Mr. B. N. Mitra on the military side have had an extraordinarily heavy task, admirably performed. I am specially indebted to Messrs. Howard and Cook for the large share they have taken in preparing this Statement.

JAS. S. MESTON.

The 1st March 1919.



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DELHI, SATURDAY, MARCH 1, 1919.

FINANCIAL STATEMENT

OF THE

GOVERNMENT OF INDIA

MARCH 1919.

ACCOUNTS	1917-18
REVISED ESTIMATES	1918-19
BUDGET ESTIMATES	1919-20

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1.—General Statement of the Revenue and Expenditure charged to

	For details, vide Statement.	Accounts, 1917-1918.	Budget Estimate, 1918-1919. (a)	Revised Estimate, 1918-1919.	Budget Estimate, 1919-1920.
		£	£	£	£
Revenue—					
Principal Heads of Revenue—					
Land Revenue	A	21,607,246	22,798,600	20,945,500	22,652,100
Opium	"	3,078,903	3,191,800	3,229,000	3,056,200
Salt	"	5,499,487	3,492,200	4,176,300	3,914,300
Stamps	"	5,727,522	5,938,000	5,896,500	6,097,100
Excise	"	10,161,706	10,647,000	11,541,300	12,133,300
Customs	"	11,036,588	10,814,400	12,603,200	13,352,400
Income Tax	"	6,308,104	6,333,200	7,800,900	13,621,500
Other Heads	"	3,885,177	3,870,700	4,094,600	4,568,900
TOTAL PRINCIPAL HEADS	...	67,804,733	67,085,900	69,787,300	79,236,800
Interest	A	2,170,108	3,552,600	4,020,800	3,637,400
Posts and Telegraphs	"	4,616,690	4,782,800	5,322,900	5,716,800
Mint	"	517,401	376,000	1,716,800	1,303,200
Receipts by Civil Departments	"	1,935,364	1,956,100	2,086,600	1,957,500
Miscellaneous	"	4,868,356	1,295,200	5,771,000	2,507,400
Railways: Net Receipts	"	24,141,708	22,983,700	25,347,400	21,372,900
Irrigation	"	5,068,879	5,320,400	5,402,200	5,498,600
Other Public Works	"	323,599	304,900	331,900	312,900
Military Receipts	"	1,720,509	1,532,700	1,713,600	1,567,300
TOTAL REVENUE	...	112,662,347	109,190,300	121,500,500	123,190,800
DEFICIT	...	...	...	4,350,600	...
TOTAL	...	112,662,347	109,190,300	125,851,100	123,190,800

(a) The figures of the Budget estimates for 1918-19 shown in this statement and in statement II represent the estimates as presented in the Budget Estimates for 1918-19, which were received too late for the incorporation of the grant in the Budget statements.

(b) Include £12,700,000 in 1918-19 and £8,695,000 in 1919-20 for further assistance from Indian revenues towards the cost of the

Revenue, of the Government of India, in India and in England.

	For details, vide Statement.	Accounts, 1917-1918.	Budget Estimate, 1918-1919. (a)	Revised Estimate, 1918-1919.	Budget Estimate, 1919-1920.
		£	£	£	£
Expenditure—					
Direct Demands on the Revenues	B	9,854,895	10,454,800	11,676,600	11,293,300
Interest	"	7,328,169	7,784,300	7,733,200	7,763,500
Posts and Telegraphs	"	3,567,730	3,931,400	4,116,500	4,580,200
Mint	"	187,382	170,000	267,000	284,500
Salaries and Expenses of Civil Departments	"	21,855,368	23,164,300	24,474,800	24,336,400
Miscellaneous Civil Charges	"	5,918,707	5,871,500	6,130,700	6,115,700
Famine Relief and Insurance	"	1,000,000	1,000,000	1,000,000	1,502,400
Railways: Interest and Miscellaneous Charges	"	14,227,885	13,782,000	14,154,000	14,468,900
Irrigation	"	3,784,838	3,928,700	3,988,500	4,075,400
Other Public Works	"	5,048,294	6,057,700	5,596,800	6,761,400
Military Services	"	30,763,650	30,532,700	(b) 45,639,600	(b) 42,782,300
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	...	102,516,218	106,477,400	124,777,500	123,964,000
<i>Add—Provincial Surpluses: that is, portion of allotments to Provincial Governments not spent by them in the year.</i>	End of B	2,256,023	572,600	1,165,900	11,500
<i>Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial Balances.</i>	"	197,568	441,200	92,300	1,652,800
TOTAL EXPENDITURE CHARGED TO REVENUE	...	104,575,273	106,608,800	125,851,100	122,322,700
SURPLUS	...	8,087,074	2,581,500	...	868,100
TOTAL	...	112,662,347	109,190,300	125,851,100	123,190,800

to the Council last March and do not take account of the grant of £200,000 for technical and agricultural education, the Secretary of State's military forces raised in India.

E. M. COOK,
Controller of Currency.

H. F. HOWARD,
Secretary to the Government of India.

II.—General Statement of the Receipts and Disbursements of the

	For details, vide Statement.	Receipts.			
		Accounts, 1917-1918.	Budget Estimate, 1916-1919.	Revised Estimate, 1918-1919.	Budget Estimate, 1919-1920.
		£	£	£	£
Surplus	C	8,087,074	2,581,500	...	868,100
Railway, Irrigation and other Capital not charged to Revenue—					
Capital raised through Companies towards outlay on State Railways	"	—500,000	—250,000	...	...
Capital contributed by Indian States towards construction of State Railways	"	100,000	33,800	...	...
Capital raised and deposited by Railway Companies (net)	"	...	...	...	165,700
TOTAL CAPITAL ACCOUNT RECEIPTS		—400,000	—216,700	...	165,700
Debt, Deposits and Advances—					
Permanent Debt (net incurred)	C	69,239,218	...	...	724,000
Temporary Debt (net incurred)	"	49,267,455	...	9,111,000	...
Unfunded Debt (net incurred)	"	9,568,066	1,215,300	4,295,700	2,630,400
Deposits and Advances (net)	"	...	4,139,500	2,081,600	19,229,200
Loans and Advances by Provincial Governments (net Repayments)	"	528,737	119,100	...	...
Loans to Local Boards for Railway Construction	"	...	8,700	17,300	9,000
Remittances (net)	"	...	2,000,000	4,342,200	4,140,800
Secretary of State's Bills drawn	"	24,799,964	...	6,599,200	10,250,000
Sterling Transfers on London	"	...	...	5,425,000	...
TOTAL DEBT, DEPOSITS AND ADVANCES		153,403,440	7,482,600	31,872,000	36,983,400
TOTAL RECEIPTS	...	161,090,514	9,847,400	31,872,000	38,017,300
Opening Balance—India	...	15,293,216	16,522,616	15,325,177	9,963,677
England	...	11,391,993 ^(a)	15,781,193 ^(a)	16,625,416 ^(a)	13,475,316 ^(a)
TOTAL	...	187,775,723	42,151,209	63,822,593	61,458,193

(a) Include balances of the Gold Standard Reserve as shown

Government of India, in India and in England.

	For details, vide Statement.	DISBURSEMENTS.			
		Accounts, 1917-1918.	Budget Estimate, 1918-1919.	Revised Estimate, 1918-1919.	Budget Estimate, 1919-1920.
		£	£	£	£
Deficit	C	...	...	4,350,600	...
Railway, Irrigation and other Capital not charged to Revenue—					
Outlay on Irrigation Works	"	372,991	466,700	293,900	433,300
Outlay on State Railways	"	3,571,464	3,704,400	4,804,100	16,431,500
Initial outlay on new Capital at Delhi	"	250,543	286,700	286,700	300,000
India's Financial Contribution to the War	"	100,000,000	...	...	...
Outlay of Railway Companies (net)	"	—694,144	631,600	261,000	1,438,300
Capital raised and deposited by Railway Companies	"	806,810	2,242,400	1,201,900	...
TOTAL CAPITAL ACCOUNT DISBURSEMENTS . . . . .	...	104,306,664	7,311,800	6,347,600	18,003,100
Debt, Deposits and Advances—					
Permanent Debt (net discharged)	C	...	877,300	14,819,900	...
Temporary Debt (net discharged)	"	...	2,666,700	...	7,994,700
Deposits and Advances (net)	"	26,298,745	...	...	...
Loans and Advances by Imperial Government (net Advances)	"	52,624	59,500	68,000	59,500
Loans and Advances by Provincial Governments (net Advances) . . . . .	"	...	...	1,267,100	760,100
Loans to Local Boards for Railway Construction	"	268	...	...	...
Remittances (net)	"	381,749	...	...	...
Secretary of State's Bills paid	"	24,785,080	1,933,300	8,105,400	10,250,000
Sterling Transfers on London . . . . .	"	...	...	5,425,000	...
TOTAL DEBT, DEPOSITS AND ADVANCES . . . . .	...	51,518,486	5,536,800	29,685,400	19,064,300
TOTAL DISBURSEMENTS . . . . .	...	155,825,180	12,848,600	40,383,600	37,667,400
Closing Balance—India . . . . .	...	15,325,177	12,273,116	9,963,677	12,462,077
England . . . . .	...	(a) 16,625,416	(a) 17,029,493	(a) 13,475,316	(a) 11,328,716
TOTAL . . . . .	...	187,775,723	42,151,209	63,822,593	61,456,193

the notes on pages 108 and 109.

E. M. COOK,
Controller of Currency.

H. F. HOWARD,
Secretary to the Government of India.

A.—Statement of the Revenue

HEADS OF REVENUE.	ACCOUNTS, 1917-1918.					REVISED	
	India.	England.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN		India.	England.
				Imperial.	Provincial.		
Principal Heads of Revenue—	£	£	£	£	£	£	£
I.—Land Revenue	21,607,246	...	21,607,246	10,611,844	10,995,902	30,945,500	...
II.—Opium	3,078,903	...	3,078,903	3,078,903	...	3,229,000	...
III.—Salt	5,499,487	...	5,499,487	5,499,487	...	4,176,300	...
IV.—Stamps	5,727,522	...	5,727,522	2,918,379	2,809,143	5,896,500	...
V.—Excise	10,161,699	7	10,161,706	2,807,314	7,354,392	11,541,800	...
VI.—Provincial Rates	28,633	...	28,633	132	28,501	29,600	...
VII.—Customs	11,036,588	...	11,036,588	11,036,588	...	12,603,200	...
VIII.—Income Tax	6,308,104	...	6,308,104	4,092,373	2,215,731	7,300,900	...
IX.—Forest	2,731,284	...	2,731,284	113,049	2,618,235	2,910,800	...
X.—Registration	527,590	...	527,590	7,357	520,233	553,800	...
XI.—Tributes from Indian States	597,670	...	597,670	597,670	...	600,900	...
TOTAL	67,304,726	7	67,304,733	40,762,596	26,542,137	69,787,800	...
XII.—Interest	888,801	1,306,807	2,170,108	1,857,099	313,009	1,222,800	2,798,500
XIII.—Posts and Telegraphs	4,568,378	48,312	4,616,690	4,616,690	...	5,309,900	13,000
XV.—Mint	517,401	...	517,401	517,401	...	1,716,700	100
Receipts by Civil Departments—							
XVI.—Law and Justice { Courts	435,150	...	435,150	28,418	406,732	418,700	...
Jails	379,683	...	379,683	50,787	328,896	491,300	...
XVII.—Police	133,246	...	133,246	6,240	127,006	188,700	...
XVIII.—Ports and Pilotage	102,997	...	102,997	...	102,997	186,500	...
XIX.—Education	320,138	...	320,138	6,827	313,311	308,700	...
XXA.—Medical	92,634	292	92,926	1,500	91,426	105,600	300
XXB.—Sanitation	35,351	...	35,351	15,465	19,886	36,200	...
XXIA.—Agriculture	110,452	...	110,452	19,015	91,437	135,900	...
XXIB.—Scientific and Miscellaneous Departments	324,783	636	325,421	8,334	317,087	273,700	1,000
TOTAL	1,934,434	930	1,935,364	136,586	1,798,778	2,085,800	1,300
Miscellaneous—							
XXII.—Receipts in aid of Superannuation, etc.	174,582	38,074	212,656	133,668	78,988	184,000	39,600
XXIII.—Stationery and Printing	94,049	...	94,049	32,728	61,321	110,000	...
XXIV.—Exchange	3,145,186	...	3,145,186	3,145,186	...	4,266,700	...
XXV.—Miscellaneous	1,219,765	196,700	1,416,465	1,221,517	194,948	1,142,300	28,500
TOTAL	4,683,582	234,774	4,918,356	4,598,099	320,257	5,702,900	68,100
Railways—							
XXVI.—State Railways (Gross Receipts)	45,840,327	107,294	45,947,521	45,938,406	9,115	51,083,900	20,600
Deduct—Working Expenses	20,905,395	...	20,905,395	20,897,168	8,227	24,544,300	...
Surplus profits paid to Companies, etc.	994,404	...	994,404	994,404	...	1,266,600	...
Net Receipts	23,940,428	107,294	24,047,722	24,046,834	888	25,223,400	20,600
XXVIII.—Subsidised Companies (Government share of surplus profits and Repayment of advances of Interest)	23,517	70,469	93,986	93,986	...	10,100	24,300
TOTAL	23,963,945	177,763	24,141,708	24,140,820	888	25,233,500	114,900
Irrigation—							
XXIX.—Major Works: Direct Receipts	2,990,581	...	2,990,581	1,271,404	1,719,177	3,182,500	...
Portion of Land Revenue due to Irrigation	1,768,895	...	1,768,895	962,721	806,174	1,987,800	...
XXX.—Minor Works and Navigation	304,403	...	304,403	116,777	187,626	332,400	...
TOTAL	5,063,879	...	5,063,879	2,350,902	2,712,977	5,402,300	...
Other Public Works—							
XXXI.—Civil Works	323,599	...	323,599	59,033	264,566	331,900	...
Military Receipts—							
XXXII.—Army: Effective	938,982	244,800	1,183,582	1,183,582	...	967,200	233,200
Non-Effective	84,495	35,853	120,348	120,348	...	78,800	36,000
XXXIII.—Marine	1,028,477	280,453	1,303,930	1,303,930	...	1,041,000	269,200
XXXIV.—Military Works	322,155	...	322,155	322,155	...	313,400	...
	94,424	...	94,424	94,424	...	90,000	...
TOTAL	1,440,056	280,453	1,720,509	1,720,509	...	1,444,400	269,200
Transfers between Imperial and Provincial Revenues	...	...	...	-1,557,500	+1,557,500	...	...
TOTAL REVENUE	110,618,301	2,049,046	112,667,347	79,137,335	33,530,112	118,235,400	3,265,100

India, in India and in England.

ESTIMATE, 1918-1919.			BUDGET ESTIMATE, 1919-1920.						Increase + Decrease — of Budget, 1919-1920, as compared with Budget Estimate, 1918-1919.	
TOTAL.	DISTRIBUTION OF TOTAL BETWEEN		Increase + Decrease — as compared with Budget Estimate, 1918-1919.	India.	England.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN		Increase + Decrease — of Budget, 1919-1920, as compared with Budget Estimate, 1918-1919.	Increase + Decrease — of Budget, 1919-1920, as compared with Revised Estimate, 1918-1919.
	Imperial.	Provincial.					Imperial.	Provincial.		
£	£	£	£	£	£	£	£	£	£	£
0,945,500	10,085,700	10,909,800	—1,853,100	22,653,100	...	22,653,100	10,994,000	11,659,100	—145,500	+1,707,600
3,229,000	3,229,000	...	+37,200	3,056,200	...	3,056,200	3,056,200	...	—135,600	—172,800
4,176,800	4,176,800	...	+684,100	3,914,300	...	3,914,300	3,914,300	...	+422,100	—282,000
5,896,500	3,008,900	2,887,600	—41,500	6,097,100	...	6,097,100	3,112,400	2,984,700	+159,100	+200,600
1,541,300	2,185,500	8,355,800	+894,300	12,133,300	...	12,133,300	3,362,700	8,770,800	+1,486,300	+592,000
29,600	100	29,500	+400	34,600	...	34,600	100	34,500	+5,400	+5,000
2,603,200	12,603,200	...	+1,788,800	13,352,400	...	13,352,400	13,352,400	...	+2,538,000	+749,200
7,300,900	4,848,300	2,452,600	+967,700	13,521,500	...	13,521,500	11,207,700	2,313,800	+7,188,300	+6,220,600
2,910,800	156,600	2,754,200	+226,500	3,352,800	...	3,352,800	185,700	3,167,100	+668,500	+442,000
553,300	7,700	545,600	+10,700	568,200	...	568,200	7,500	560,700	+25,800	+14,900
600,900	600,900	...	—13,700	613,300	...	613,300	613,300	...	—1,300	+12,400
9,787,300	41,852,200	27,935,100	+2,701,400	79,296,800	...	79,296,800	49,806,300	29,430,500	+12,210,000	+9,509,500
4,020,800	3,749,900	370,900	+468,200	1,280,900	2,376,500	3,637,400	3,299,000	338,400	+84,800	—383,400
5,322,900	5,322,900	...	+540,100	5,623,600	93,200	5,716,800	5,716,800	...	+934,000	+393,900
1,716,800	1,716,800	...	+1,340,800	1,308,200	...	1,303,200	1,303,200	...	+927,200	—418,600
413,700	22,000	391,700	—26,900	436,300	...	436,300	21,000	415,300	—4,300	+22,600
491,300	85,200	406,100	+105,100	413,600	...	413,600	84,500	329,100	+27,400	—77,700
188,700	6,200	182,500	+15,700	128,600	...	128,600	6,200	122,400	—44,400	—60,100
136,500	...	136,500	+27,600	125,500	...	125,500	...	125,500	+16,600	—11,000
303,700	6,800	296,900	—9,100	324,500	...	324,500	7,800	316,800	+11,700	+20,800
105,900	1,400	104,500	+8,400	104,500	300	104,800	1,400	103,400	+7,300	—1,100
36,200	10,000	26,200	+6,900	83,100	...	33,100	11,100	22,000	+3,800	—3,100
135,900	19,200	116,700	—6,400	166,100	...	165,100	19,500	145,600	+22,800	+29,200
274,700	14,800	259,900	+9,200	225,100	600	226,000	8,100	217,900	—39,500	—48,700
2,086,600	165,800	1,921,000	+130,500	1,956,300	1,200	1,957,500	159,400	1,798,100	+1,400	—129,100
223,600	135,000	88,600	+9,200	182,500	41,400	223,900	138,200	85,700	+9,500	+300
110,000	49,100	60,900	+16,900	104,500	...	104,500	44,000	60,500	+11,400	—5,500
4,266,700	4,266,700	...	+4,266,700	1,066,700	...	1,066,700	1,066,700	...	+1,066,700	—3,200,000
1,170,700	940,200	230,500	+183,000	1,078,600	33,700	1,112,300	909,500	202,800	+124,600	—58,400
5,771,000	5,391,000	380,000	+4,475,800	2,432,300	75,100	2,507,400	2,158,400	349,000	+1,212,200	—3,263,600
1,053,900	51,045,200	8,700	+4,053,400	53,333,300	48,600	53,381,900	53,371,900	10,000	+6,381,400	+2,328,000
4,544,300	24,536,200	8,100	—1,600,000	30,933,400	...	30,933,400	30,924,700	8,700	—7,889,100	—6,389,100
1,266,600	1,266,600	...	—200,000	1,226,600	...	1,226,600	1,226,600	...	—160,000	+40,000
5,243,000	25,242,400	600	+2,353,400	21,173,300	48,600	21,221,900	21,220,600	1,300	—1,667,700	—4,021,100
104,400	104,400	...	+10,300	10,000	141,000	151,000	151,000	...	+56,900	+46,600
15,347,400	25,346,800	600	+2,363,700	21,183,300	189,600	21,372,900	21,371,600	1,300	—1,610,800	—3,974,500
3,132,500	1,855,100	1,777,400	+40,000	3,213,800	...	3,213,600	1,409,400	1,804,200	+121,100	+81,100
1,937,300	1,049,100	888,200	+15,900	1,959,000	...	1,959,000	1,061,000	898,000	+37,600	+21,700
332,400	114,800	217,600	+25,900	326,000	...	326,000	118,700	207,300	+19,500	—6,400
5,402,200	2,519,000	2,883,200	+81,800	5,498,600	...	5,498,600	2,589,100	2,909,500	+178,200	+96,400
331,900	53,900	278,000	+27,000	312,900	...	312,900	53,000	259,900	+8,000	—19,000
1,200,400	1,200,400	...	+177,600	855,900	288,500	1,094,400	1,094,400	...	+71,600	—106,000
109,800	109,800	...	—11,500	73,900	86,000	109,900	109,900	...	—11,400	+100
1,310,200	1,310,200	...	+166,100	929,800	274,500	1,204,300	1,204,300	...	+60,200	—105,900
313,400	313,400	...	+4,800	299,000	...	299,000	299,000	...	—9,600	—14,400
90,000	90,000	...	+10,000	84,000	...	84,000	84,000	...	+4,000	—6,000
1,713,600	1,713,600	...	+180,900	1,312,800	274,500	1,587,300	1,587,300	...	+54,600	—126,300
...	—2,257,800	+2,257,300	...	...	...	...	—1,818,700	+1,818,700	...	...
121,300,000	85,573,900	85,926,600	+12,310,200	120,180,700	3,010,100	123,190,800	86,225,400	36,965,400	+14,000,500	+1,690,300

B.—Statement of the Expenditure charged to th

HEADS OF EXPENDITURE.	ACCOUNTS, 1917-1918.					REVISION	
	India.	England.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN		India.	England.
				Imperial.	Provincial.		
Direct Demands on the Revenues—	£	£	£	£	£	£	£
1.—Refunds and Drawbacks	597,922	...	597,922	455,890	132,032	1,248,500	...
2.—Assignments and Compensations	1,279,208	...	1,279,208	584,854	694,354	1,271,400	...
Charges in respect of Collection, viz. :—							
3.—Land Revenue	3,780,124	2,152	3,782,276	278,255	3,509,021	4,105,990	1,800
4.—Opium (including cost of Production)	1,107,387	1,395	1,108,782	1,108,782	...	1,336,600	600
5.—Salt (including cost of Production)	427,072	385	427,457	427,457	...	566,600	2,100
6.—Stamps	61,809	114,713	176,522	97,771	78,551	65,800	145,000
7.—Excise	484,816	232	485,048	146,174	338,874	538,000	400
9.—Customs	285,022	254	285,276	285,276	...	307,300	100
10.—Income Tax	42,518	...	42,518	21,703	20,815	57,700	...
11.—Forest	1,410,470	572	1,411,042	68,549	1,327,493	1,741,100	1,600
12.—Registration	269,344	...	269,344	2,027	267,317	269,200	...
TOTAL	9,734,992	119,708	9,854,695	3,486,738	6,367,957	11,525,500	151,100
Interest—							
13.—Interest on Debt	6,231,088	9,938,905	16,169,993	15,222,293	947,700	8,183,300	8,400,800
Deduct—Amounts chargeable to Railways†	4,502,528	3,652,953	8,155,481	8,155,481	...	4,650,800	3,636,600
" Amounts chargeable to Irrigation	1,391,180	124,415	1,515,595	779,811	735,784	1,415,700	124,500
Remainder chargeable on Ordinary Debt	337,380	6,161,537	6,498,917	6,287,001	211,916	2,066,800	4,639,500
14.—Interest on other obligations	829,252	...	829,252	829,252	...	1,026,900	...
TOTAL	1,166,632	6,161,537	7,328,169	7,116,253	211,916	3,093,700	4,639,500
15.—Posts and Telegraphs	3,286,864	281,366	3,568,230	3,567,730	...	3,761,300	355,200
17.—Mint	146,488	20,894	167,382	167,382	...	225,000	42,000
Salaries and Expenses of Civil Departments—							
18.—General Administration	1,723,071	441,845	2,164,916	1,229,503	935,414	1,780,400	674,800
19.—Law and Justice Courts	3,319,995	787	3,320,782	79,538	3,241,244	3,439,200	1,300
Jails	1,149,293	28	1,149,321	172,620	976,701	1,325,100	...
20.—Police	5,616,751	336	5,617,087	334,481	5,282,606	5,991,500	1,400
21.—Ports and Pilotage	196,878	...	196,878	...	196,878	206,500	...
22.—Education	3,383,097	11,577	3,394,674	123,805	3,271,869	3,958,400	14,800
23.—Ecclesiastical	132,389	281	132,670	132,670	...	139,100	800
24A.—Medical	902,243	553	902,796	83,171	819,625	1,051,500	184,100
24B.—Sanitation	607,879	1,263	609,142	67,872	541,270	687,400	1,500
25.—Political	2,050,157	42,112	2,092,269	1,908,022	184,247	3,568,800	21,700
26A.—Agriculture	699,628	2,510	702,138	82,090	620,048	818,500	6,400
26B.—Scientific and Miscellaneous Departments	469,383	43,367	512,750	320,581	192,119	627,800	44,300
TOTAL	20,310,709	544,659	20,855,368	4,533,861	16,322,007	28,578,700	901,100
Miscellaneous Civil Charges—							
27.—Territorial and Political Pensions	189,843	10,430	200,273	200,273	...	194,300	—7,800
28.—Civil Furlough and Absentee Allowances	1,982	180,502	182,484	182,484	...	3,800	142,000
29.—Superannuation Allowances and Pensions	1,516,597	1,068,596	3,485,193	2,091,991	1,393,202	1,598,500	1,967,000
30.—Stationery and Printing	824,053	128,152	952,205	438,513	513,692	957,400	125,300
32.—Miscellaneous	601,858	496,714	1,098,572	809,442	289,130	708,200	447,000
TOTAL	3,134,313	2,784,394	5,918,707	3,722,683	2,196,024	3,457,100	3,673,600
Famine Relief and Insurance—							
33.—Famine Relief	3,765	...	3,765	2,832	933	544,800	...
34.—Construction of Protective Railways	—20	...	—20	—20	...	—300	...
35.—Construction of Protective Irrigation Works	342,980	1,489	344,469	344,469	...	319,600	1,000
36.—Reduction or Avoidance of Debt	651,806	...	651,806	651,806	...	135,400	...
TOTAL	998,511	1,489	1,000,000	998,067	933	999,000	1,000
Carried over	38,778,009	9,914,042	48,692,051	23,598,214	25,098,837	46,685,300	8,763,500

	ACCOUNTS, 1917-1918.			REVISED ESTIMATE, 1918-1919.		
	India.	England.	TOTAL.	India.	England.	TOTAL.
†Included under the following heads :—						
State Railways—Interest on Debt	4,485,508	2,571,708	8,057,209	4,639,700	2,555,400	8,185,100
Ditto —Interest chargeable against Companies on Advances	17,022	81,350	98,372	21,100	81,300	102,300
TOTAL	4,502,530	2,653,058	8,155,588	4,660,800	2,636,700	8,297,500

Revenues of India, in India and in England.

BUDGET ESTIMATE, 1918-1919.			Increase + Decrease — as compared with Budget Estimate, 1918-1919.	BUDGET ESTIMATE, 1919-1920					Increase + Decrease — of Budget, 1919-1920, as compared with Budget Estimate, 1918-1919.	Increase + Decrease — of Budget, 1919-1920, as compared with Revised Estimate, 1918-1919.
TOTAL.	DISTRIBUTION OF TOTAL BETWEEN			India.	England.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN			
	Imperial.	Provincial.					Imperial.	Provincial.		
£	£	£	£	£	£	£	£	£	£	£
1,248,500	1,106,500	142,000	+ 731,800	693,200	...	693,200	517,100	176,100	+ 176,500	- 555,800
1,271,400	544,400	727,000	- 58,600	1,296,100	...	1,296,100	572,100	724,000	- 28,900	+ 24,700
1,107,200	284,500	822,700	+ 85,000	4,150,700	1,600	4,152,300	286,800	3,866,000	+ 130,100	+ 45,100
1,337,200	1,897,200	...	+ 82,900	1,045,500	600	1,046,100	1,046,100	...	- 208,200	- 291,100
568,700	568,700	...	+ 72,100	613,700	1,000	614,700	614,700	...	+ 118,100	+ 46,000
210,300	181,200	79,100	+ 18,900	67,500	98,700	166,200	84,600	81,600	- 27,200	- 44,100
536,400	159,800	376,600	+ 19,300	570,600	100	570,700	169,000	401,700	+ 53,600	+ 34,300
307,300	307,300	...	+ 14,300	314,000	100	314,100	314,100	...	+ 21,100	+ 6,800
57,700	29,500	28,200	+ 6,200	85,200	...	85,200	43,400	41,800	+ 33,700	+ 27,500
1,742,700	129,400	1,613,300	+ 231,500	2,048,500	5,000	2,051,500	184,500	1,867,000	+ 540,300	+ 308,800
289,200	2,100	287,100	+ 15,400	803,200	...	803,200	2,100	801,100	+ 29,400	+ 14,000
1,676,600	4,599,600	7,077,000	+ 1,221,800	11,186,200	107,100	11,293,300	8,834,000	7,459,300	+ 838,500	- 383,300
8,533,900	15,541,400	992,500	+ 264,400	8,920,000	7,819,900	16,739,900	15,672,800	1,067,100	+ 470,100	+ 206,000
287,400	8,287,400	...	- 354,500	4,859,000	8,699,600	8,558,600	8,558,600	...	- 625,700	- 271,200
540,200	796,600	743,600	- 70,900	1,439,100	124,600	1,563,700	813,100	750,600	- 94,400	- 23,500
6,706,300	6,457,400	248,900	- 161,000	2,621,900	3,995,700	6,617,600	6,801,100	316,500	- 240,700	- 88,700
1,026,900	1,026,900	...	+ 109,900	1,145,900	...	1,145,900	1,145,900	...	+ 228,900	+ 119,000
7,733,200	7,484,300	248,900	- 51,100	3,767,800	3,995,700	7,763,500	7,447,000	316,500	- 20,800	+ 30,300
4,116,500	4,116,500	...	+ 186,100	3,921,400	658,800	4,580,200	4,580,200	...	+ 648,800	+ 468,700
267,000	267,000	...	+ 97,000	195,700	88,800	284,500	234,500	...	+ 114,500	+ 17,500
2,435,200	1,480,600	954,600	+ 171,700	1,758,900	593,400	2,351,300	1,388,800	962,400	+ 87,800	- 83,900
3,440,500	80,500	3,360,000	+ 46,100	3,531,000	5,800	3,536,800	84,500	3,452,300	+ 142,400	+ 96,300
1,325,100	168,800	1,156,300	+ 171,400	1,247,100	...	1,247,100	170,800	1,076,300	+ 93,400	- 78,000
5,992,900	341,700	5,651,200	+ 126,300	6,802,400	3,500	6,805,900	356,400	6,449,500	+ 439,300	+ 813,000
208,500	...	208,500	+ 5,600	219,600	...	219,600	...	219,600	+ 18,700	+ 13,100
3,973,200	148,900	3,824,300	- 248,300	4,871,900	13,000	4,884,900	367,700	4,517,200	+ 663,100	+ 911,700
139,900	139,900	...	+ 8,100	146,500	900	146,400	146,400	...	+ 9,600	+ 6,500
1,185,600	221,000	964,600	+ 148,700	1,800,600	37,500	1,338,100	135,900	1,202,200	+ 30,200	+ 164,500
688,900	61,700	627,200	- 93,100	955,700	1,500	957,200	144,000	813,200	+ 175,200	+ 268,300
3,590,500	3,382,500	208,000	+ 957,800	1,668,200	14,200	1,677,400	1,469,100	208,300	- 955,300	- 1,913,100
824,900	87,400	737,500	- 17,900	1,010,600	5,400	1,016,000	96,800	919,100	+ 173,200	+ 191,100
671,600	321,200	350,400	+ 39,100	625,800	29,900	655,700	311,800	344,400	+ 23,200	- 15,900
24,474,800	6,454,300	18,020,500	+ 1,310,500	23,632,300	704,100	24,336,400	4,671,700	19,664,700	+ 1,172,100	- 138,400
186,600	186,600	...	- 20,800	197,500	3,400	200,900	200,900	...	- 6,500	+ 14,300
145,800	145,800	...	- 49,500	2,300	303,000	302,300	302,300	...	+ 107,000	+ 156,500
3,580,500	2,098,200	1,481,900	- 11,100	1,640,100	1,978,000	3,618,100	2,107,800	1,510,300	+ 46,500	+ 57,600
1,082,600	501,600	581,000	+ 130,700	816,600	138,800	954,900	394,600	560,300	+ 33,000	- 97,700
1,155,200	785,900	419,300	+ 409,900	963,200	26,300	1,009,500	227,400	782,100	+ 264,200	- 145,700
6,130,700	3,668,500	2,462,200	+ 459,200	3,669,700	2,446,000	6,115,700	3,233,000	2,882,700	+ 444,200	- 15,000
544,300	413,800	130,500	+ 503,900	1,149,100	...	1,149,100	865,400	283,700	+ 1,108,700	+ 604,800
- 300	- 300	...	+ 200	...	...	...	...	...	+ 500	+ 300
320,600	320,600	...	- 86,100	352,500	800	353,300	353,300	...	- 53,400	+ 32,700
135,400	135,400	...	- 418,000	...	...	...	...	...	- 553,400	- 135,400
1,000,000	869,500	130,500	...	1,501,600	800	1,502,400	1,218,700	283,700	+ 502,400	+ 502,400
55,398,800	27,459,700	27,939,100	+ 3,222,500	47,874,700	8,001,300	55,876,000	25,269,100	30,606,900	+ 3,699,700	+ 477,200

BUDGET ESTIMATE, 1919-1920.

India.	England.	TOTAL.
£	£	£
4,836,800	3,618,400	8,455,200
22,200	81,200	103,400
4,859,000	3,699,600	8,558,600

B.—Statement of the Expenditure charged to th

HEADS OF EXPENDITURE.	ACCOUNTS, 1917-1918.					REVISED	
	India.	England.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN		India.	England.
				Imperial.	Provincial.		
	£	£	£	£	£	£	£
Brought forward	38,778,009	9,914,042	48,692,051	23,593,214	25,098,837	46,635,800	8,763,500
Railways							
38.—State Railways. Interest on Debt	4,485,506	3,571,703	8,057,209	8,057,209	...	4,629,700	3,555,400
Annuities in purchase of Railways	...	3,357,623	3,357,623	3,357,623	...	...	3,357,600
Sinking Funds	...	333,477	333,477	333,477	...	...	242,800
Interest chargeable against Companies on Advances	17,022	81,250	98,272	98,272	...	21,100	81,200
Interest on Capital deposited by Companies	57,830	2,205,846	2,263,676	2,263,676	...	52,200	2,126,600
40.—Subsided Companies: Land, etc.	64,062	...	64,062	63,388	674	24,000	...
41.—Miscellaneous Railway Expenditure	53,066	...	53,066	53,046	20	63,400	...
TOTAL	4,677,486	9,549,899	14,227,385	14,226,691	694	4,790,400	9,363,600
Irrigation—							
42.—Major Works: Working Expenses	1,404,487	...	1,404,487	670,934	733,553	1,409,900	...
Interest on Debt	1,891,180	124,415	1,515,595	779,811	735,784	1,415,700	124,500
43.—Minor Works and Navigation	861,771	—15	861,756	253,352	611,404	1,038,100	10
TOTAL	3,660,438	124,400	3,784,838	1,704,097	2,080,741	3,868,700	124,600
Other Public Works							
44.—Construction of Railways charged to Provincial Revenues	—766	...	—766	...	—766	6,100	...
45.—Civil Works	5,006,993	42,067	5,049,060	762,509	4,286,551	5,545,300	45,400
TOTAL	5,006,227	42,067	5,048,294	762,509	4,285,785	5,551,400	45,400
Military Services—							
46.—Army: Effective	21,085,682	3,908,325	24,994,007	24,924,307	...	35,897,100	2,545,500
Non-Effective	974,792	2,124,805	3,099,597	3,099,597	...	1,066,000	2,511,400
	22,060,474	6,033,130	28,093,604	28,093,904	...	36,963,100	5,056,900
46A.—Marine	449,678	358,146	807,824	807,824	...	410,800	598,800
47.—Military Works	1,809,735	51,374	1,861,109	1,861,109	...	2,728,000	82,000
47A.—Special Defences (1902)	8,814	—8,001	813	813	...	...	...
TOTAL	24,329,001	6,431,649	30,760,650	30,763,650	...	39,901,900	5,787,700
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	76,451,161	26,065,057	102,516,218	71,050,161	31,466,057	100,742,700	24,084,800
Add—Portion of Allotments to Provincial Governments not spent by them in the year	2,256,628	...	2,256,628	...	2,256,628	1,165,900	...
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	197,568	...	197,568	...	197,568	92,800	...
Total Expenditure charged to Revenue	78,510,216	26,065,057	104,575,273	71,050,161	33,525,112	101,816,800	24,084,800

	ACCOUNTS, 1917-1918.		
	India.	England.	TOTAL.
	£	£	£
Capital Expenditure not charged to Revenue—			
48.—State Railways	3,182,081	439,438	3,571,469
49.—Irrigation Works	372,528	468	372,996
TOTAL	3,504,609	439,906	3,944,451
51.—Initial Expenditure on new Capital at Delhi	244,867	6,286	251,153
52.—India's Financial Contribution to the War	...	...	...

Revenues of India, in India and in England—continued.

ESTIMATE, 1918-1919				BUDGET ESTIMATE, 1919-1920.					Increase + Decrease — of Budget, 1919-1920, as compared with Budget Estimate, 1918-1919	Increase + Decrease — of Budget, 1919-1920, as compared with Revised Estimate, 1918-1919.
TOTAL.	DISTRIBUTION OF TOTAL BETWEEN		Increase + Decrease — as compared with Budget Estimate, 1918-1919.	India.	England.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN		Increase + Decrease — of Budget, 1919-1920, as compared with Budget Estimate, 1918-1919	Increase + Decrease — of Budget, 1919-1920, as compared with Revised Estimate, 1918-1919.
	Imperial.	Provincial.					Imperial.	Provincial.		
£	£	£	£	£	£	£	£	£	£	£
5,398,800	27,459,700	27,939,100	+ 3,222,500	47,874,700	8,001,300	55,876,000	25,269,100	30,606,900	+ 3,699,700	+ 477,200
8,185,100	8,185,100	...	+ 850,800	4,836,800	3,618,400	8,455,200	8,455,200	...	+ 820,900	+ 270,100
3,357,600	3,357,600	...	...	...	3,357,600	3,357,600	3,357,600	...	...	...
242,800	242,800	...	...	...	255,500	255,500	255,500	...	+ 12,700	+ 12,700
102,300	102,300	...	+ 3,700	22,200	81,200	103,400	103,400	...	+ 4,500	+ 1,100
2,178,800	2,178,800	...	— 9,900	53,100	2,113,400	2,166,500	2,166,500	...	— 22,200	— 12,300
24,000	23,300	700	— 0,300	44,000	...	44,000	43,300	700	+ 10,700	+ 20,000
63,400	63,300	100	+ 35,700	86,700	...	86,700	86,600	100	+ 60,000	+ 23,300
4,154,000	14,153,200	800	+ 372,000	5,042,800	9,426,100	14,468,900	14,468,100	800	+ 686,900	+ 314,900
1,409,900	681,400	728,500	— 59,100	1,422,400	...	1,422,400	694,200	728,200	— 46,800	+ 12,500
1,540,200	796,500	743,600	+ 70,900	1,439,100	124,600	1,563,700	813,100	750,600	+ 94,400	+ 23,500
1,038,200	320,600	718,200	+ 47,800	1,089,300	...	1,089,300	340,400	748,900	+ 98,300	+ 51,100
3,988,300	1,793,000	2,190,300	+ 59,600	3,930,800	124,600	4,075,400	1,847,700	2,227,700	+ 146,700	+ 87,100
6,100	...	6,100	+ 5,400	5,100	...	5,100	...	5,100	+ 4,400	— 1,400
5,590,700	874,000	4,716,700	— 466,300	6,692,600	63,700	6,756,300	990,100	5,766,200	+ 699,300	+ 1,165,600
5,596,800	874,000	4,722,800	— 460,900	6,697,700	63,700	6,761,400	990,100	5,771,300	+ 703,700	+ 1,164,600
8,242,600	38,242,600	...	+ 18,584,200	32,335,900	2,839,300	35,175,200	35,175,200	...	+ 10,513,800	— 3,067,400
3,577,400	3,577,400	...	+ 444,900	1,191,400	3,363,100	4,554,500	4,554,500	...	+ 1,422,000	+ 977,100
11,820,000	41,820,000	...	+ 14,020,100	33,527,800	6,202,400	39,729,700	39,729,700	...	+ 11,938,800	— 2,090,300
1,008,600	1,009,600	...	+ 49,300	416,000	815,600	1,231,600	1,231,000	...	+ 271,300	+ 222,000
2,810,000	2,810,000	...	+ 1,028,500	1,778,000	43,000	1,821,000	1,821,000	...	+ 39,500	— 989,000
...
(a) 5,839,600	45,639,600	...	+ 15,106,900	35,721,300	7,061,000	42,782,300	42,782,300	...	+ 2,219,600	— 2,857,300
124,777,500	89,924,500	31,853,000	+ 18,300,100	99,287,300	24,676,700	123,964,000	85,357,300	38,606,700	+ 17,486,600	— 813,500
1,165,900	...	1,165,900	+ 193,300	11,500	...	11,500	...	11,500	— 561,100	— 1,151,400
92,300	...	92,300	+ 848,900	1,662,800	...	1,652,800	...	1,652,800	— 1,211,000	— 1,560,500
125,651,100	89,924,500	35,926,600	+ 19,242,300	97,646,000	24,676,700	122,322,700	85,357,300	38,606,400	+ 15,713,900	— 3,728,400

REVISED ESTIMATE, 1918-1919.			BUDGET ESTIMATE, 1919-1920.		
India.	England.	TOTAL.	India.	England.	TOTAL.
£	£	£	£	£	£
3,700,700	603,400	4,304,100	11,181,500	5,210,000	16,391,500
292,700	1,200	293,900	424,800	8,500	433,300
3,993,400	604,600	4,598,000	11,606,300	5,258,500	16,864,800
284,100	2,600	286,700	226,700	73,300	300,000
...

(a) Include £12,700,000 in 1918-19 and £8,695,000 in 1919-20 for further assistance from Indian revenues towards the cost of the military forces raised in India.

C.—Statement of Receipts and Disbursements of the

	ACCOUNTS, 1917-1918			REVISED ESTIMATE, 1918-1919.			BUDGET ESTIMATE, 1919-1920.		
	India.	England.	TOTAL.	India.	England.	TOTAL.	India.	England.	TOTAL.
Revenue (from Statement A) .	110,618,301	2,049,046	112,667,347	118,235,400	3,265,100	121,500,500	120,180,700	8,010,100	128,190,800
Excess of Revenue over Expenditure charged to Revenue			8,087,074			-4,350,600			868,100
Railway, Irrigation, and other Capital not charged to Revenue—									
Capital raised through Companies towards outlay on State Railways .	-500,000	...	-500,000	...	...	...	...	...	...
Capital contributed by Indian States towards construction of State Railways	100,000	...	100,000	...	...	...	...	...	...
OUTLAY OF RAILWAY COMPANIES—									
Repayments . . . . .	...	10,842	10,842	...	47,100	47,100	...	22,000	22,000
NET			0			0			0
RAISED AND DEPOSITED BY RAILWAY COMPANIES—									
On account of Subscribed Capital	276,690	...	276,690	143,000	250,000	393,000	165,700	3,576,400	3,742,100
NET			0			0			165,700
Permanent Debt Incurred—									
<i>Sterling Debt—</i>									
British Government 5 per cent. War loan, 1929-47	...	64,927,000	...	...	...	...	...	...	...
<i>Rupce Debt—</i>									
Rupce Loan . . . . .	...	...	...	...	...	...	10,000,000	...	...
5½ per cent. War Bonds 1925	...	...	...	2,645,600	...	...	1,000	...	...
Ditto 1928	...	...	...	16,955,800	...	...	3,000	...	...
5 per cent. War Loan 1929-47	7,622,561	...	...	800	...	...	...	...	...
TOTAL	7,622,561	64,927,000	72,549,561	19,602,000	...	19,602,000	10,004,000	...	10,004,000
NET			69,239,218			0			724,000
Temporary Debt Incurred—									
5½ per cent. War Bonds 1920	11,431,235	...	...	500	...	...	...	...	...
Do. do. 1922	6,455,886	...	...	100	...	...	...	...	...
Do. do. 1921	...	...	...	17,089,400	...	...	4,600	...	...
Do. do. 1923	...	...	...	1,359,400	...	...	700	...	...
Treasury Bills	29,047,000	...	...	51,566,700	...	...	22,420,000	...	...
Other Temporary Loans . .	2,666,667	...	...	12,071,500	...	...	...	...	...
TOTAL	49,600,788	...	49,600,788	82,067,600	...	82,067,600	22,425,300	...	22,125,300
NET			49,267,455			9,111,000			0
Unfunded Debt—									
Post Office Cash Certificates	6,667,282	...	...	2,133,300	...	...	2,000,000	...	...
Deposits of Service Funds .	86,954	59	...	85,500	...	...	85,000	...	...
Savings Bank Deposits . .	11,233,707	...	...	12,585,100	...	...	11,696,800	...	...
TOTAL	17,987,943	59	17,988,002	14,803,900	...	14,803,900	13,781,800	...	13,781,800
NET			9,568,066			4,285,700			2,630,400
Deposits and Advances—									
Balances of Provincial Allotments	2,256,623	...	...	1,165,900	...	...	11,500	...	...
Appropriation for Reduction or Avoidance of Debt . .	651,806	...	...	135,400	...	...	...	...	...
Deposits of Local Funds—									
District Funds	5,006,816	...	...	5,937,400	...	...	5,787,600	...	...
Other Funds	1,187,271	...	...	1,288,900	...	...	1,243,300	...	...
Deposits of Sinking Funds .	17,140	...	...	17,800	...	...	18,500	...	...
Gold Standard Reserve . .	888,268	38,565,292	...	270,000	31,778,500	...	...	39,303,800	...
Paper Currency Reserve . .	...	79,266,406	...	...	115,584,100	...	...	104,295,100	...
Do. Depreciation . . . . .	...	1,222,580	...	...	790,500	...	...	251,700	...
Fund . . . . .	...	...	...	...	...	...	...	...	...
Depreciation Fund for War Loan (1929-47)	276,667	...	...	273,300	...	...	273,400	...	...
Special Reserve . . . . .	...	...	...	...	22,797,900	...	...	6,940,000	...
Deposit Account with the United States of America .	...	...	...	...	...	...	...	...	...
Departmental and Judicial Deposits	40,669,674	...	...	39,725,400	...	...	38,440,000	...	...
Advances	8,598,320	2,472,769	...	18,013,600	1,959,800	...	9,324,900	432,200	...
Suspense Accounts	157,790	...	...	421,100	...	...	18,205,600	...	...
Miscellaneous	2,607,987	742,931	...	411,100	1,169,900	...	800,000	828,500	...
TOTAL	62,918,362	117,289,978	180,208,340	108,828,700	174,080,200	280,908,900	71,984,100	156,051,300	228,035,400
NET			0			2,081,600			19,229,200
Carried over	248,619,845	184,276,925		841,080,600	177,642,400		238,541,600	162,659,800	

Government of India, in India and in England.

	ACCOUNTS, 1917-1918.			REVISED ESTIMATE, 1918-1919.			BUDGET ESTIMATE, 1919-1920.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
Expenditure, Imperial and Provincial (from Statement B)	78,451,161	26,065,057	102,516,218	100,742,700	24,034,800	124,777,500	99,287,300	24,676,700	123,964,000
Add—Provincial Surpluses transferred to "Deposits"	2,256,623	...	2,256,623	1,165,900	...	1,165,900	11,500	...	11,500
Deduct—Provincial Deficits charged to "Deposits"	197,568	...	197,568	92,300	...	92,300	1,652,800	...	1,652,800
TOTAL	78,510,216	26,065,057	104,575,273	101,816,300	24,034,800	125,851,100	97,646,000	24,676,700	122,322,700
Railway, Irrigation, and other Capital not charged to Revenue—									
OUTLAY ON IRRIGATION WORKS	372,528	468	372,991	292,700	1,200	293,900	424,800	8,500	433,300
OUTLAY ON STATE RAILWAYS	3,182,081	439,483	3,571,464	3,700,700	603,400	4,304,100	11,181,500	5,250,000	16,431,500
INITIAL EXPENDITURE ON NEW CAPITAL AT DELHI	244,257	6,286	250,543	284,100	2,600	286,700	226,700	73,800	300,000
INDIA'S FINANCIAL CONTRIBUTION TO THE WAR	...	100,000,000	100,000,000	...	...	...	...	...	...
OUTLAY OF RAILWAY COMPANIES—									
Payments for Capital Outlay	-993,542	310,240	-683,302	-298,200	606,300	308,100	-1,511,700	3,272,000	1,460,300
NET			-684,144			261,000			1,438,300
RAISED AND DEPOSITED BY RAILWAY COMPANIES—									
Payments for Discharge of Debentures	...	1,082,500	1,082,500	...	1,594,900	1,594,900	...	3,576,400	3,576,400
NET			805,810			1,201,900			0
Permanent Debt Discharged—									
<i>Sterling Debt—</i>									
British Government 5 per cent. War Loan, 1929-47	...	...	...	...	3,415,000	...	...	8,900,000	...
India Bonds	...	500,000	...	...	500,000	...	...	...	...
India 4 p. c. Stock	...	163	...	...	...	...	...	...	...
<i>Rupia Debt—</i>									
5 per cent. War Loan	273,547	...	...	330,000	...	...	293,300	...	...
4 p. c. Loans	4,0420	...	...	83,900	...	...	80,000	...	...
3½ p. c. Loans	2,021,430	...	...	79,000	...	...	...	...	...
3 p. c. Loan	94,763	...	...	14,000	...	...	6,700	...	...
Provincial debentures	20	...	...	...	...	...	...	...	...
TOTAL	2,810,180	500,168	3,310,348	506,900	33,915,000	34,421,900	380,000	8,900,000	9,280,000
NET			0			14,819,900			0
Temporary Debt Discharged—									
War Bonds, 1920	...	...	...	2,700	...	...	...	...	...
U. to 1922	...	...	...	22,500	...	...	...	...	...
Treasury Bills	...	...	...	58,193,300	...	...	30,420,000	...	...
Other Temporary Loans	333,833	...	...	14,738,100	...	...	...	...	...
Total	333,833	...	833,333	72,956,600	...	72,956,600	30,420,000	...	30,420,000
NET			0			0			7,994,700
Unfunded Debt—									
Post Office Cash Certificates	744,813	...	...	25,680	...	...	2,000,000	...	...
Special Loans	220	...	...	4,000	...	...	200	...	...
Deposits of Service Funds	96,349	...	...	99,500	...	...	99,600	...	...
Savings Bank Deposits	7,579,054	...	...	7,858,100	...	...	9,051,600	...	...
TOTAL	8,419,936	...	8,419,936	10,508,200	...	10,508,200	11,151,400	...	11,151,400
NET			0			0			0
Deposits and Advances—									
Balances of Provincial Allotments	197,568	...	...	92,300	...	...	1,652,800	...	...
Deposits of Local Funds—									
District Funds	5,830,642	...	...	5,795,400	...	...	5,796,600	...	...
Other Funds	1,156,951	...	...	1,246,800	...	...	1,201,500	...	...
Gold Standard Reserve	1,339,686	33,586,349	...	...	31,778,900	...	...	39,303,800	...
Paper Currency Reserve	...	79,266,406	...	...	115,584,100	...	...	108,295,100	...
Do. Depreciation Fund	...	1,222,569	...	...	790,500	...	...	251,700	...
Depreciation Fund for War Loan (1929-47)	256,557	...	...	293,400	...	...	273,400	...	...
Special Reserve	...	20,000,309	...	...	9,737,600	...	...	...	...
Deposit account with the United States of America	2,533,084	...	...	39,020,000	...	...	1,000,000	...	...
Departmental and Judicial Deposits	39,709,033	...	...	38,402,100	...	...	40,371,200	...	...
Advances	9,099,831	2,496,300	...	17,612,300	2,833,400	...	9,235,800	912,000	...
Suspense Accounts	9,808,748	...	...	15,552,800	...	...	1,700	...	...
Miscellaneous	110,084	543,188	...	300	587,600	...	...	510,600	...
TOTAL	69,392,164	197,114,921	208,507,085	118,015,000	100,812,100	278,827,300	59,533,000	149,273,200	208,806,200
NET			26,298,745			0			0
Carried over	162,321,103	265,519,063		897,782,500	221,570,300		21,915,700	195,030,100	

C.—Statement of Receipts and Disbursements of the

	ACCOUNTS, 1917-1918.			REVISED ESTIMATE, 1918-1919.			BUDGET ESTIMATE, 1919-1920.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	248,619,615	184,276,925		341,080,600	177,842,400		238,541,600	162,659,800	
Loans and Advances by Imperial Government	333,571	...	333,571	898,900	...	898,900	192,200	...	192,200
Net			0			0			0
Loans and Advances by Provincial Governments	1,130,621	...	1,130,621	970,000	...	970,000	1,804,200	...	1,804,200
Net			528,737			0			0
Loans to Local Boards for Railway Construction	41,732	...	41,732	17,300	...	17,300	9,000	...	9,000
Net			0			17,300			9,000
Remittances—									
Inland Money Orders	50,414,521	...		51,200,000	...		52,666,700	...	
Other Local Remittances	225,834	...		16,342,300	...		8,582,600	...	
Other Departmental Accounts	43,884	...		3,000	...		4,100	...	
Net Receipts by Civil Treasuries from—									
Railways	20,566,423	...		20,188,300	...		19,466,300	...	
Net Receipts from Civil Treasuries by—									
Posts and Telegraphs	8,889,271	...		5,076,900	...		1,728,600	...	
Marine	7,785,456	...		5,008,800	...		4,246,400	...	
Military Works	3,878,224	...		4,624,700	...		593,200	...	
Military	72,662,471	...		106,861,100	...		50,033,700	...	
Remittance Account between England and India—									
Transfers through Currency	...	3,000,000		6,333,300	...		13,800,000	...	
Purchase of Silver	12,939,900	...		43,166,700	...		...	...
War Office transactions	34,499,546	68,780,095		9,913,000	92,546,000		1,430,000	40,650,000	
Railway transactions	942,234	39,932		1,009,800	29,700		9,448,600	517,000	
Other	6,431,780	17,251,344		9,331,300	17,243,800		8,870,300	6,763,000	
TOTAL	218,778,742	89,072,271	307,851,013	279,003,700	109,812,500	388,816,200	171,000,500	47,930,000	218,930,500
Net			0			4,342,206			4,140,800
Secretary of State's Bills drawn	...	(a) 24,799,964	24,799,964	...	(c) 6,599,200	6,599,200	...	10,250,000	10,250,000
Sterling Transfers on London	...	...	...	5,425,000	...	5,425,000	...	...	...
TOTAL RECEIPTS	468,904,311	298,149,160		627,995,500	294,054,100		411,547,500	210,839,800	
Opening Balance	15,293,216	(b) 11,391,993		15,325,177	(d) 16,625,416		9,963,677	(e) 13,475,316	
GRAND TOTAL	484,197,527	309,541,153		643,320,677	310,679,516		421,511,177	224,315,116	

(a) In addition to £1,422,746 and £8,657,972 on account of the Gold Standard Reserve and the Paper Currency Reserve, respectively

(c) In addition to £14,347,100 on account of the Paper Currency Reserve.

(e) Of this amount £6,000,099 represents the Funds of the Gold Standard Reserve.

DELHI,
FINANCE DEPARTMENT

March 1, 1919

M. F. GAUNTLETT,
Comptroller and Auditor General

Government of India, in India and in England—continued.

	ACCOUNTS, 1917-1918.			REVISED ESTIMATE, 1918-1919.			BUDGET ESTIMATE, 1919-1920.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	162,221,108	265,519,003		307,782,500	221,570,800		209,151,700	195,030,100	
Loans and Advances by Imperial Government.	386,195	...	386,195	966,900	...	966,900	251,700	...	251,700
Net			52,624			68,000			59,500
Loans and Advances by Provincial Governments	601,884	...	601,884	2,237,100	...	2,237,100	2,564,300	...	2,564,300
Net			0			1,267,100			760,100
Loans to Local Boards for Railway Construction.	42,000	...	42,000	...	...	...	...	...	...
Net			268			0			0
Remittances—									
Inland Money Orders	50,067,293	...		51,033,300	...		52,666,700	...	
Other Local Remittances	...	...		16,343,100	...		8,582,600	...	
Other Departmental Accounts	281	...		3,000	...		4,100	...	
Net Payments into Civil Treasuries by—									
Railways	20,650,742	...		20,162,200	...		19,456,300	...	
Net Issues from Civil Treasuries to—									
Posts and Telegraphs	8,880,858	...		5,076,900	...		1,728,600	...	
Marine	7,473,516	...		5,348,300	...		4,246,400	...	
Military Works	3,902,534	...		4,624,700	...		593,200	...	
Military	72,189,385	...		107,461,200	...		50,033,700	...	
Remittance Account between England and India—									
Transfers through Currency	3,000,000	...		...	6,333,300		...	...
Purchase of Silver	2,000	13,492,012		...	44,000,000		...	11,000,000	
War Office transactions	96,561,793	6,786,897		86,413,000	10,116,000		40,450,000	1,650,000	
Railway transactions	6,544	973,623		...	1,022,500		...	10,035,600	
Other	18,609,197	6,144,843		17,799,400	8,727,100		9,049,800	5,242,700	
TOTAL	280,886,083	27,396,674	308,282,757	314,265,100	70,208,900	384,474,000	186,831,400	27,958,300	214,789,700
Net			381,749			0			0
Secretary of State's Bills paid	(a) 24,785,080	...	24,785,080	(c) 8,105,400	...	8,105,400	10,250,000	...	10,250,000
Sterling Transfers on London	...	...	...	...	5,425,000	5,425,000	...	...	...
TOTAL DISBURSEMENTS	468,872,350	292,915,737		633,357,000	297,201,200		409,049,100	222,988,400	
Closing Balance	15,825,177	(d) 16,825,416		9,963,677	(e) 13,475,316		12,462,077	(f) 11,326,716	
GRAND TOTAL	484,197,527	309,541,153		643,320,677	310,676,516		421,511,177	234,315,116	

(b) Of this amount £6,001,456 represents the funds of the Gold Standard Reserve.

(d) Of this amount £6,000,499 represents the funds of the Gold Standard Reserve.

E. M. COOK,
Controller of Currency.H. F. HOWARD,
Secretary to the Government of India

D.—Statement of Revenue, Expenditure and Balances of Provincial Governments.

	Accounts, 1917-18.	Revised, 1918-19.	Budget, 1919-20.
Madras—	₹	₹	₹
Balance on April 1st	1,52,87,920	2,01,08,000	1,96,59,000
Special grants from Imperial revenues	28,51,000	40,50,000	34,50,000
Other revenue	8,05,48,960	8,09,90,000	8,51,18,000
Total Revenue including transfers from Imperial revenues	8,84,29,980	8,50,40,000	8,85,68,000
Total Expenditure	7,85,59,468	8,54,89,000	9,60,68,000
Closing Balance	2,01,08,487	1,96,59,000	1,21,59,000
Bombay—			
Balance on April 1st	2,71,28,600	3,91,96,000	4,61,26,000
Special grants from Imperial revenues	25,56,200	31,49,000	27,80,000
Other revenue	8,61,64,747	9,49,70,000	10,10,97,000
Total Revenue including transfers from Imperial revenues	8,87,20,947	9,81,19,000	10,36,27,000
Total Expenditure	7,66,53,239	9,11,89,000	10,36,55,000
Closing Balance	3,91,96,808	4,61,26,000	4,62,96,000
Bengal—			
Balance on April 1st	3,39,64,089	3,67,64,000	3,66,02,000
Special grants from Imperial revenues	45,15,225	51,49,000	48,69,000
Other revenue	6,41,52,575	6,73,58,000	6,78,14,000
Total Revenue including transfers from Imperial revenues	6,66,67,500	7,25,07,000	7,26,83,000
Total Expenditure	6,58,67,166	7,26,69,000	7,70,62,000
Closing Balance	3,67,64,678	3,66,02,000	3,22,23,000
United Provinces—			
Balance on April 1st	1,92,43,564	2,45,24,000	2,58,66,000
Special grants from Imperial revenues	34,41,500	39,62,000	39,17,000
Other revenue	6,96,20,412	7,27,42,000	7,81,86,000
Total Revenue including transfers from Imperial revenues	7,80,61,912	7,67,04,000	8,11,03,000
Total Expenditure	6,77,81,830	7,53,82,000	8,53,56,000
Closing Balance	2,45,28,646	2,58,66,000	2,16,18,000
Punjab—			
Balance on April 1st	1,22,74,795	1,94,52,000	2,23,35,000
Special grants from Imperial revenues	28,70,400	23,99,000	17,55,000
Other revenue	5,21,59,792	5,36,82,000	5,70,95,000
Total Revenue including transfers from Imperial revenues	5,50,80,192	5,60,81,000	5,88,50,000
Total Expenditure	4,78,53,406	5,31,98,000	6,02,28,000
Closing Balance	1,94,51,581	2,23,35,000	2,09,57,000
Burma—			
Balance on April 1st	1,17,79,863	95,12,000	1,42,54,000
Special grants from Imperial revenues	12,93,800	18,94,000	14,44,000
Other revenue	5,42,64,889	6,40,30,000	6,24,56,000
Total Revenue including transfers from Imperial revenues	5,55,58,689	6,59,24,000	6,39,00,000
Total Expenditure	5,78,27,000	6,11,84,000	6,63,50,000
Closing Balance	95,11,552	1,42,54,000	1,18,04,000
Bihar and Orissa—			
Balance on April 1st	1,48,00,950	1,41,06,000	1,45,04,000
Special grants from Imperial revenues	18,80,675	25,40,000	20,99,000
Other revenue	3,04,34,878	3,28,50,000	3,25,89,000
Total Revenue including transfers from Imperial revenues	3,23,15,553	3,53,90,000	3,46,88,000
Total Expenditure	3,34,10,769	3,49,92,000	3,73,52,000
Closing Balance	1,41,05,734	1,45,04,000	1,15,40,000
Central Provinces—			
Balance on April 1st	1,37,35,273	1,36,77,000	1,29,04,000
Special grants from Imperial revenues	68,59,000	14,72,000	12,24,000
Other revenue	2,97,92,058	2,99,34,000	3,21,07,000
Total Revenue including transfers from Imperial revenues	3,11,51,058	3,14,68,000	3,38,31,000
Total Expenditure	3,01,08,735	3,31,79,000	3,50,98,000
Closing Balance	1,36,77,576	1,29,04,000	1,11,37,000
Assam—			
Balance on April 1st	21,20,218	27,82,000	39,25,000
Special grants from Imperial revenues	5,47,500	6,78,000	6,48,000
Other revenue	1,45,93,056	1,70,51,000	1,68,83,000
Total Revenue including transfers from Imperial revenues	1,40,40,556	1,77,29,000	1,75,31,000
Total Expenditure	1,43,29,235	1,65,86,000	1,76,31,000
Closing Balance	27,31,584	39,25,000	36,25,000
Total—			
Balance on April 1st	14,91,85,217	18,00,71,000	19,61,75,000
Special grants from Imperial revenues	2,18,45,300	2,52,98,000	2,11,86,000
Other revenue	48,15,31,387	51,36,07,000	53,33,45,000
Total Revenue including transfers from Imperial revenues	50,28,76,687	58,89,00,000	55,44,81,000
Total Expenditure	47,19,90,863	52,27,86,000	57,91,00,000
Closing Balance	15,00,71,041	19,61,75,000	17,15,56,000
Total (in sterling)—	£	£	£
Balance on April 1st	9,945,681	12,004,700	12,078,200
Special grants from Imperial revenues	1,428,020	1,666,900	1,409,100
Other revenue	32,102,092	34,240,400	35,558,300
Total Revenue including transfers from Imperial revenues	33,525,112	35,926,800	38,985,400
Total Expenditure	31,466,057	34,853,000	38,606,700
Closing Balance	12,004,738	13,078,800	11,487,030

M. F. GAUNTLETT,
Comptroller and Auditor General.
DELHI,

E. M. COOK,
Controller of Currency.

H. F. HOWARD,
Secy. to the Govt. of India.

FINANCE DEPARTMENT,
March 1, 1919.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 8, 1919.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller-General, etc.

GAZETTE OF INDIA.

NOTICE.

The 11th November 1918.

On and after 23rd November and until further notice, Parts I, IV, V and VI of the *Gazette of India* and the Weather and Crop Report will be published in Delhi. Parts II and III will continue to be published in Calcutta. All notifications and other matter intended for publication in those Parts should be addressed to the Publisher at Delhi and Calcutta, respectively.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901:—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's *Gazette* and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777-79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 p.m. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's *Gazette*. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next *Gazette*."

J. P. HEWETT,

Secretary to the Government of India."

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Applications for the supply of the *Gazette* on the *public service* should be addressed to the Department of the Government of India, Local Government, Head of Department or other officer empowered in this behalf to whom the applicant is subordinate.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

J. J. MEIKLE,

Publisher, *Gazette of India*.

THE PATENT OFFICE

PATENTS and DESIGNS.

Calcutta, the 8th March 1919.

CORRIGENDUM.

The following entry which appeared in the notification published by this office in Part II of the *Gazette of India*, dated the 14th September 1918, under the heading "Cessation of Exclusive Privileges" is hereby cancelled :—
1911—575, (Heilmann.)

APPLICATIONS FOR PATENTS UNDER SECTION 8.

February 25.

- 4247. R. B. Cock and Sir W. W. Williams. *An improved method of tanning.*
- 4248. A. Rahman. *Cutting and punching pliers.*
- 4249. H. M. Wells and J. E. Southcombe. *Improvements in lubricating oils.*
- 4250. F. E. Berry. *Improvements in or relating to electrical transformers for regulating or varying the voltage of the current supplied therefrom.*
- 4251. H. Iane. *Improvements in the preparation of catalytic material employed for the promotion of synthetic chemical reactions.*
- 4252. P. E. Vaughan. *Well construction.*

February 26.

- 4253. R. Pearson and H. C. Parkes. *Fixation of the nitrogen of the atmosphere.*

February 27.

- 4254. J. J. Lassen and J. L. Gilbert. *Improvements in or relating to instruments for indicating or recording the flow of liquids.*
- 4255. N. P. Roe. *Spring plunger railway point lock.*
- 4256. A. Somasundaram. *Improved metal oil expeller.*
- 4257. S. D. Garbis. *Improvements in folding or collapsable tea or the like chests.*

APPLICATIONS ACCEPTED AND ADVERTISED UNDER SECTION 6.

Notice is hereby given that all persons interested in opposing the grant of a Patent on any one of the applications, referred to below, may, at any time within three months of the date of this *Gazette of India*, give notice at the Patent Office in the prescribed form No. 5 of such opposition.

Printed copies of the specification in the following list will be on sale at the Patent Office, 1, Council House Street, Calcutta, within about three weeks.

Any one desiring a copy posted to an address in British India should send to the Patent Office the sum of annas eight by money-order on which the number of the application should be stated on the coupon at the foot of the order.

- 3697. E. Shaw. *Improvements in and apparatus for evaporating or concentrating liquids.*
- 3698. E. Shaw and G. S. Baker. *Improvements in the preparation of dry or crystallized sugar and sugar preparations.*
- 3699. E. Shaw, G. S. Baker and G. R. Baker. *Improvements in the treatment or preparation of sugar and in apparatus for use therein.*
- 3720. E. A. Ashcroft. *Improvements in the heat treatment of potash rocks with salts for the extraction of the potash as soluble compounds.*
- 3721. E. A. Ashcroft. *Improvements in melting and purifying salts.*
- 4003. W. P. Dunham. *Improvements in smokers' pipes.*
- 4055. J. Nelson. *Improvements in or relating to the low-temperature distillation of coal, shale and the like.*
- 4084. Sir C. A. Parsons. *Improvements in the mounting of reflectors.*
- 4088. Singer Manufacturing Co. *Rotary hook sewing machine.*
- 4089. Singer Manufacturing Co. *Rotary take-ups for sewing machines.*
- 4090. Singer Manufacturing Co. *Lubricating means for sewing machines.*
- 4130. P. E. Billingham. *Improvements in the preparation of linseed oil or other oils.*
- 4131. P. E. Billingham. *Extraction of alkalies and phosphorus.*
- 4132. C. E. Nicholson. *Improvements in the construction of wood ships.*
- 4133. John MacDonald & Son Ltd., and W. Walker. *An improved blower for portable rivet hearths or forges.*
- 4134. W. L. F. Faithfull. *Improvements in or relating to stirrup leathers.*

4136. E. G. E. Langbert. *Improvements in refrigerating system.*
 4137. Mauss Continuous Centrifugal Separator Ltd. *Improvements in centrifugal filters.*
 4140. M. G. Farquhar and A. H. Hill. *A new or improved cartridge magazine for rifles and machine guns.*
 4146. A. Pringle and T. S. Kirk. *Improvements in and relating to operating mechanism for artificial hands.*
 4147. S. J. Dunstan. *Improvements in bag closures or mouth clamps.*
 4148. J. Bateman. *Emergency tomb or grave.*
 4152. P. C. Chattopadhyay. *A new or improved form of portable gas generator for generating gases by the action of liquids on chemicals in the solid state and specially meant for generating oxygen gas.*
 4153. P. A. H. Mossay, H. C. E. Jacoby and Enclosed Motor Co. Ltd. *Improvements in the cooling of dynamo electric machines.*
 4154. Coventry Ordnance Works, Ltd. *Improved apparatus for automatically setting tools or for facilitating the setting of the same.*
 4156. J. H. Walker. *Improvements in and relating to pad or pot sleepers for railway tracks.*
 4157. H. C. Ritchie and M. Kahn. *Improvements in reinforced concrete construction of ships, floating docks, pontoons and the like.*
 4158. Naamlooze Vennootschap "Pinlock" Maatschappij tot exploitatie van de veiligheidsmoer volgens de Buiten-Europese Patenten Systeem van der Valk en van Eck. *Improvements in lock nuts.*
 4159. E. C. Brickhill and W. H. Clifford. *Improved rotary sprinkler.*
 4160. T. W. Bonner. *Furnace stay-head or nut protector.*
 4161. P. Fraser. *Manufacture of caustic soda from salt-cake.*
 4162. P. Fraser. *Manufacture of Barium chloride and sodium sulphate.*
 4167. D. Y. Phatak. *Improvements in fire cracker holders.*
 4177. J. C. Mahindra. *Improved hand pump.*
 4178. J. C. Mahindra. *Oil excluding piston ring.*

PRINTED SPECIFICATION PUBLISHED.

Printed copies of the undernoted specification may be purchased at the Patent Office, 1, Council House Street, Calcutta, annas eight each.

3559. J. F. Robertson. *Improvements in boom pickers.*

SEALING FEES DUE UNDER SECTION 10.

Notice is hereby given that a patent may now be sealed on the applications referred to below. If it is desired that a patent should be sealed, a request on the prescribed form No. 7, accompanied by the fee, Rs 30, should be sent to the Controller of Patents, 1, Council House Street, Calcutta.

- | | |
|--|---|
| 2989. Dutt and Dutt. | 3950. Mairat. |
| 3759. Chubb. | 3955. Malloch. |
| 3816. Caproni. | 3957. Gaudart. |
| 3817. Caproni. | 3958. Marshall. |
| 3818. Caproni. | 3960. A. B. C. Coupler Ltd. |
| 3821. Chubb. | 3961. Robinson. |
| 3823. Chubb. | 3962. Lewis. |
| 3898. W. & T. Avery Ltd. | 3964. Worthington Pump and Machinery Corporation. |
| 3947. Bagley. | 3965. Stafford. |
| 3948. Jacoby and Enclosed Motor Co. Ltd. | |
| 3949. Mossay, Jacoby and Enclosed Motor Co. Ltd. | |

PATENTS SEALED.

- | | |
|--|---|
| 3185. Lazar and Mathew. | 3790. O'Donnell. |
| 3217. Stroud. | 3801. The Electric and Ordnance Accessories Co., Ltd. |
| 3218. Stroud. | 3802. Bolinder. |
| 3228. Hudson and Hudson. | 3857. Gawthropp. |
| 3240. Signode System Ltd. | 3873. Craven. |
| 3308. Mahindra and Withers. | 3899. Mardon. |
| 3494. Ashford. | 3922. Simpson and Simpson. |
| 3495. Ashford. | 3923. American Linseed Co. |
| 3496. Ashford. | 3924. American Linseed Co. |
| 3497. Ashford. | 3925. Tinogen Products Co., Ltd. |
| 3544. Volpato. | 3930. Society of Chemical Industry in Basle. |
| 3568. H. & F. Match Machine Corporation. | 3935. Wallace. |
| 3671. Fergus. | |
| 3701. Cuninghame. | |

RENEWAL FEES PAID.

- 533 of 1905. Kharegat. (To 2 April 1920.)
 291 of 1906. Gieseler. (To 9 January 1920.)
 383 of 1906. Lobnitz. (To 1 March 1920.)
 384 of 1906. Haywood & ors. (To 1 March 1920.)
 272 of 1907. Badische Anilin & Soda Fabrik (To 28 February 1920.)
 351 of 1907. Haywood & ors. (To 25 February 1920.)
 363 of 1907. Auto Strop Co. (To 25 February 1920.)
 310 of 1908. Palmer. (To 3 March 1920.)
 349 of 1908. Wimmer. (To 3 March 1920.)
 373 of 1908. Akbar Ali. (To 4 March 1920.)
 374 of 1909. Gresham. (To 26 February 1920.)
 378 of 1909. Kane. (To 1 March 1920.)
 497 of 1909. Walke. (To 3 March 1920.)
 575 of 1911. Heilmann. (To 1 June 1919.)
 612 of 1911. Strauge. (To 27 February 1920.)
 749 of 1911. West. (To 7 February 1920.)
 100 of 1912. Wheatley & ors. (To 28 February 1920.)
 800 of 1913. Stratton. (To 28 February 1920.)
 805 of 1913. Monotype Machine (Colonial Patents) Syndicate Ltd. (To 3 March 1920.)
 807 of 1913. Marsden & ors. (To 3 March 1920.)
 911 of 1913. Schmidt's Superheating Co. (1910) Ltd. (To 12 May 1920.)
 1506 of 1914. Betulander. (To 2 March 1920.)
 1547 of 1914. Davidson. (To 25 March 1920.)
 2047 of 1915. Fraser & ors. (To 2 March 1920.)
 2155 of 1915. Stenning & anr. (To 31 May 1920.)

CESSATION OF EXCLUSIVE PRIVILEGES.

The public are warned that entries under this heading must not be accepted as final, as under the provisions of Rules 9 and 11 of "The Indian Patents and Designs (Temporary) Rules, 1915," the Controller may extend the time prescribed by the Indian Patents and Designs Act, 1911, and by the Inventions and Designs Act, 1888, for paying the necessary renewal fees.

The Patent Office will supply on request definite information, so far as possible, as to the position of any particular Patent or Exclusive Privilege.

1908.

182, (Sheffield & anr.)

1911.

473, (Blaugas-Patent-Gesellschaft m. b. H.)

1912.

611, (Dey)

1913.

1326, (Van Calcar & ors.)

1914.

1942, (Robinson)

1945, (Grugeon & anr.)

DESIGNS ENTERED ON THE REGISTER.

From 24th to 1st March 1919.

Class 13. Nos. 8372 to 8445. The Calico Printers' Association, Ltd., St. James's Buildings, Oxford Street, Manchester, England, February 15.

NOTICES.

THE PATENT OFFICE, 1, COUNCIL HOUSE STREET, CALCUTTA.

Public room, open 11 a.m. to 4 p.m.; Saturdays, 11 a.m. to 1 p.m.

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Statement of the Affairs of the Bank of Bengal for the week ending 4th March 1919.

LIABILITIES.				ASSETS.			
	Rs.	A.	P.		Rs.	A.	P.
Capital paid up	2,00,00,000	0	0	Government Securities	6,09,52,513	0	0
Reserve Fund	1,89,00,000	0	0	Other authorized Investments	1,34,89,754	0	0
Transfer to Special Reserve Fund for Depreciation of Investments, <i>see below</i>	25,00,000	0	0	Loans on Government and other authorized Securities	9,72,28,684	0	9
	1,64,00,000	0	0	Accounts of Credit on Government and other authorized Securities	5,09,13,731	12	7
Reserve for Depreciation of Investments	25,00,000	0	0	Bills discounted and purchased	1,84,44,351	14	4
Public Deposits at Head Office	3,83,80,780	15	9	Balances with other Banks	39,10,605	14	10
Public Deposits at Branches	1,45,27,631	5	4	Bullion . . . . .	.....	
Other Deposits at Head Office and Branches	24,67,72,900	8	11	Dead Stock	28,78,613	6	11
Bank Post Bills, etc.	17,90,642	11	4	Stamps	12,169	2	9
Sundries	15,31,112	5	10	Sundries	8,38,195	3	8
	34,19,03,067	15	2		24,86,69,618	7	10
RUPEES							

* Includes Sovs. & ½ Sovs. value Rs. 3,80,175 0 0
† Do. do. do. „ 10,535 0 0

Rs. 9,10,710 0 0

By the order of the Directors,

BANK OF BENGAL:
Calcutta, 6th March 1919.

H. FISHER,
Chief Accountant.
Rate for Demand Loans 7 per cent.
Percentage 30.76

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The 26th February 1919.

Secretary and Member, Board of Examiners.

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Cinchonidine is available in ½-lb., ¼-lb. and 1-lb. tin.

Cinchona Febrifuge is available in ½-lb., ¼-lb. and 1-lb. tin.

Residual Alkaloid is available in 1-lb., 5-lb. and 10-lb. tins.

Quinoidine is available in 1-lb. tin.

Quinoidine Tablets are available in 1-lb. tin.

Transit charges are in addition to the above prices in every case.

Local sale at the Jail gate from 7 to 10 A.M. and 2 to 4 P.M.

Drugs are sold for cash or by V. P. Post. Price of Postage must accompany the price of the drug (when the drug is required by Post). The name of the Railway and Steamer Station or Post Office must be written distinctly when the parcels are required by Rail Steamer or by Post. A scale of Postage is given below:—

[For ½ and ¼ lb. 4 As.; 1 lb. 6 As.; 2 lbs. 10 As.; 3 lbs. 12 As.; 4 lbs. 1 Re.; 5 lbs. Re. 1 As. 4; and for 6 lbs. Re. 1 As. 6.]

Quinoidine tab: 1 lb. Weg. 3 lbs. Postage	Re. A. P.
Quinoidine tab: 2 lb. Weg. 6 lbs. Postage	0 10 0
Quinoidine tab: 3 lbs. Weg. 9 lbs. Postage	1 0 0
	1 8 0

N.B.—Postage stamps are not accepted as revenue.

DEPARTMENT OF ISSUE OF PAPER CURRENCY

Calcutta, the 4th March 1919

Abstract of the accounts of the Department of Issue of Paper Currency on the 28th February 1919.

TOTAL AMOUNT OF NOTES IN CIRCULATION.			RESERVE.										SECURITIES (PURCHASE PRICE).		REMARKS.
			COIN AND BULLION.												
In Reserve Treasuries.	Elsewhere.	TOTAL.	In India.		In England.		In His Majesty's Possessions.	Gold Coin and Bullion.	Silver Bullion held in the U. S. A.	Gold and Silver Bullion.	Gold Coin and Bullion.	Silver Bullion.	Gold and Silver Bullion.	Held in India.		Held in England.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
Calcutta	72,93,927	59,73,24,555	65,95,263	2,30,48,573	3,53,74,624	12,35,865		20,97,75,165	16,07,99,946						(a) Nominal value— #10,20,81,500 of rupee paper & #6,40,00,000 Indian Treas- ury Bills.
Cawnpore	..	11,33,76,990		52,34,775											(b) Nominal value— #84,07,80,001.
Lahore	..	12,81,18,658	96,47,751	1,50,19,859											(c) I n o l u d e s Treasury Bills purchased under section 3, Act XI of 1917, as amended by Act V of 1918 and Ordinance III of 1918.
Bombay	19,17,490	47,07,52,914	5,23,25,657	12,48,63,422	6,32,92,957										
Karachi	..	5,62,68,365	34,51,029	21,89,639											
Madras	61,59,145	19,83,10,842	1,48,56,705	40,36,703											
Rangoon	..	15,59,93,595	62,17,693	34,42,519											
	1,53,70,562	1,52,06,60,719	13,49,54,187	18,14,10,472	10,16,67,581	12,35,865		10,07,75,165	16,07,99,946				82,49,99,075	1,51,45,34,511	
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue															
		2,11,96,770													
TOTAL CIRCULATION															
														</	

Deduct—Amount due on T. Ts. drawn by one Circle on another

TOTAL RESERVE R 1,51,45,34,511

There was no transfer between the Paper Currency Reserve and the Indian branch of the Gold Standard Reserve during the week ending 28th February 1919
 There was no gold in the Indian branch of the Gold Standard Reserve on the 28th February 1919.

E. M. COOK,
 Offg. Controller of Currency

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD
FROM 23RD TO 28TH FEBRUARY 1919.

(In Lakhs of Standard Tolas.)

COINAGE OF BRITISH INDIA GOVERNMENT COINS.															COINAGE FOR EGYPTIAN GOVERNMENT.				SUBSIDIARY COINAGE FOR THE STRAITS SETTLEMENTS GOVERNMENT.		
NAME OF MINTS.	RECEIPTS.			COINAGE.			BALANCE OF BULLION AND COIN.							Receipt of Bullion for coinage transferred from Currency balance.	Piastres Closing balance and paid over.	Receipt of Bullion for subsidiary coinage.	Subsidiary coin coined and paid over.	Closing balance.			
	Purchased silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	TOTAL.	New rupees and small silver coins delivered to Treasuries or Currency Department.	New rupees made over to Native States.	TOTAL.	New coin ready for delivery.	Currency Bullion.	Other Government Bullion.	Withdrawn and uncurrent coins.	TOTAL.									
Calcutta	66	2	...	68	61	...	61	12	16178	7	2	199	...	...	...	...	...
Bombay . . . . .			...			...	...	20	1733	1	1	55	...	...	...	..	128

(a) Exclusive of 800 of purchased silver brought on the Mint premises but not yet received.
(b) Exclusive of 218 of purchased silver brought on the Mint premises but not yet received.

HIS MAJESTY'S MINT; }
Calcutta, the 4th Mar. 1919.

A. MCCORMICK, Lt.-Col., R.E.,
Master of the Mint.

BANK OF BENGAL—PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 28th February 1919.

PARTICULARS.	3½ PER CENT. LOANS					1 PER CENT.		INDIAN WAR LOAN.		2ND INDIAN WAR LOAN.		TOTAL		
	3 PER CENT OF 1896-97.	of 1842-43.	of 1854-55	of 1865.	of 1879.	of 1900-01	Terminable Loan of 1915-16	Conversion Loan of 1916-17.	5 per cent. War Loan 1919-1947.	5½ per cent. War Bonds 1920.	5½ per cent. War Bonds 1922.		5½ per cent. War Bonds 1921.	5½ per cent. War Bonds 1928.
Balance of 15th Feb. 1918	27,62,800	90,07,800	3,79,02,360	1,41,21,000	61,40,900	19,07,500	4,700	3,21,300	7,77,000	7,800	15,800	225	7,05,000	5,72,74,425
Add— Amount of Loan Certificate transferred to Stock in London . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	19,800
Amount issued in London by Conversion under Notifica- tion No. 6401-A., dated 3rd Nov. 1908 into 3½% loan of 1900-01 . . . . .	...	...	...	...	...	19,600	...	...	...	...	...	...	...	19,900
Amount enfaced at Madras up to . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Bombay up to . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Calcutta between 16th and 28th Febr. 1919 . . . . .	...	...	...	...	...	...	...	8,100	...	...	...	...	...	88,400
Deduct—	27,62,800	90,07,800	3,79,22,100	1,41,21,000	61,40,900	19,27,700	4,700	40,04,700	7,77,000	7,800	15,800	225	7,05,000	7,73,97,525
Amount written off in the London Registers	23,100	4,000	...	...	...	...	...	...	...	...	...	...	...	27,100
Balance on 28th Febr. 1919	27,39,700	90,02,800	3,79,22,100	1,41,21,000	61,40,900	19,27,700	4,700	40,04,700	7,77,000	7,800	15,800	225	7,05,000	7,73,70,425

NOTE.—From 9th June 1867 to 31st Dec. 1918 Enfaced from India 12,429 lakhs, re-transferred from London 13,040 lakhs.
 " 1st Jan. 1919 " 15th Jan. 1919 ditto 2 "
 " 1st Feb. " 3rd " ditto 5 "
 " 16th " 15th Febr. " ditto 19 lakhs.
 " 28th " " ditto 1 lakh

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, 4th March 1919

N. H. Y. WARREN,
Secretary and Treasurer.

12,469
19,047
13,047

THE GOVERNMENT OF BENGAL.

Revenue Department.

LAND ACQUISITION BRANCH.

NOTIFICATION.

The 25th February 1919.

No. 1909-L-A.—The following agreement is published under section 42 of the Land Acquisition Act, I of 1894, for general information.

M. C. McALPIN,

Secretary to the Government of Bengal.



MEMORANDUM OF AGREEMENT made this 25th day of February one thousand nine hundred and nineteen, BETWEEN MARSHALL SONS AND COMPANY LIMITED of Gainsborough England a Company (registered under the English Companies Act) and having its registered office at Gainsborough aforesaid and a Branch Office at No. 99, Clive Street in the town of Calcutta (hereinafter called "the Company") of the one part and THE SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter called "the Secretary of State") of the other part WHEREAS for the purpose of the manufacture of tea machinery and its adjuncts in India the Company has applied to the Government of Bengal for the acquisition under the provisions of the Land Acquisition Act, 1894, of the piece or parcel of land containing 29.752 acres or thereabout situate in the village of Agarpara in the district of the Twenty-four Parganas and more particularly described in the Schedule hereto and delineated in the plan* hereunto annexed AND WHEREAS the said Government of Bengal, being satisfied by an enquiry held under section 40 of the said Act that the proposed acquisition is needed for the aforesaid purpose and that the said work is likely to prove useful to the public, has consented to acquire on behalf of the Company the piece or parcel of land hereinbefore described AND WHEREAS the said Government of Bengal has required the Company under the provisions of section 41 of the abovementioned Act to enter into the Agreement with the Secretary of State herein-after contained. NOW THIS INDENTURE WITNESSETH that it is HEREBY AGREED AND DECLARED as follows:—

1. On demand the Company shall and will pay to the said Government of Bengal all and every compensation in respect of the said land tendered, paid or awarded or to be tendered, paid or awarded by the Collector under the Land Acquisition Act, 1894, or by the Court to which a reference under Part III of the said Act may be made, or by the Court or Courts to which an appeal from the award of the said Court may be preferred and all costs, charges and expenses of the proceedings in the aforesaid Courts or otherwise incidental to the proposed acquisition or payable in respect thereof under the provisions of the said Act.
2. On demand made by the said Collector the obligation of the Company under the last preceding clause not being thereby lifted the Company shall and will deposit with the said Collector such sum or sums of money as in his discretion the said Collector may in anticipation estimate to be necessary for the purposes mentioned in the last preceding clause.
3. On payment by the Company of all demands under the foregoing first clause, or in the discretion of the said Government of Bengal (on deposit by the Company of all estimated amounts as provided in the second clause) but not before possession shall have been taken under the provisions of the abovementioned Act, the Secretary of State shall make over possession of the said land to the Company and shall execute and do all such acts and deeds as may be necessary and proper for effectually vesting the same in the Company.
4. The said land shall be held by the Company for the purpose of such manufacture as is hereinbefore mentioned and without the sanction in writing of the said Government of Bengal first had and obtained for no other purpose whatsoever.
5. The necessary buildings and plant for the said manufacture of tea machinery shall be completed (and fully equipped in all respects ready for use) within three years from the date on which possession of the said land shall have been given to the Company.

* Not published herewith, but may be inspected in the office of the Special Land Acquisition Deputy Collector, Alipore, 24-Parganas.

6. Should the said buildings and plant not be completed (and fully equipped in all respects ready for use) within the period stated in the last preceding clause or within such further period as in its discretion may be prescribed or allowed by the said Government of Bengal or should the said land at any time thereafter cease for a period of twelve consecutive months to be held and used or cease to be required for the purpose or purposes provided for in the foregoing fourth clause then and in any such case, the said Government may summarily re-enter upon and take possession of the said land, and thereupon the interest of the Company in the said land shall absolutely cease and determine.
7. On taking such possession the said Government may sell or otherwise deal with the said land as it may think proper. Should the said Government sell the said land the said Government after deducting the expenses incurred in connection with the said taking of possession and with such sale shall pay the proceeds to the Company. Should the said Government on taking possession decide not to sell the land it shall repay to the Company all sums received from the Company in respect of all and every compensation as provided in the foregoing first clause (less the statutory allowance of 15 per cent.) but will not repay any sums paid and received on account of costs, charges and expenses.
8. The public shall be entitled to use the said land on the following terms :—
The public shall have all reasonable access to that portion of the said land and buildings on or in which the tea machinery manufactured is exposed for sale and reasonable liberty to inspect such manufactured machinery free of charge and to purchase the same at such prices as may hereafter be fixed by the Company.
9. The Company shall be at liberty to transfer all or any of their rights under this agreement to a limited liability Company in India now in the course of promotion to take over the Company's existing interests in India and to be promoted under the name of Marshall Sons & Co., India, Ltd., when such promotion has been completed *provided always* that such Company shall not be a "foreign controlled company" as defined in the Government of India Notification No. 11917, dated 6th October 1917, and the Company shall therefore be deemed to be acquiring the said land as Trustees for the said Marshall Sons & Co. India, Ltd., who shall take such land subject to all the liabilities which otherwise would attach to and be binding on the Company.
10. Should any dispute or difference arise touching or concerning the subject matter of this agreement or any covenant clause or thing herein contained the same shall be referred to the said Government of Bengal and the opinion and decision of the said Government upon such dispute or difference shall be final and conclusive and binding on the parties hereto.

THE SCHEDULE ABOVE REFERRED TO.

All that piece or parcel of land measuring more or less, 29·752 acres and situate in the village of Agarpara in the district of 24-Parganas, registration district 24-Parganas, sub-district Barrackpore, and which land is divided into two plots by a branch line or siding of the Eastern Bengal Railway and one of which plots of land is bounded as follows :—

Plot No. 1.—On the north by the pucca road, on the east by the pucca road and the land of Dokhina, Rajan Mookerjee and Eastern Bengal Railway land, on the south by the Eastern Bengal Railway land, on the west by the Barrackpore Trunk Road and Eastern Bengal Railway land, and the other of which plots is bounded as follows :—

Plot No. 2.—On the north by the Eastern Bengal Railway land, on the east by the Eastern Bengal Railway land and land of Dakshinananjan Mookerjee, on the south by the land of Smrita Lal Kundoo and Dakshinananjan Mookerjee, and on the west by the Barrackpore Trunk Road and Eastern Bengal Railway land.

IN WITNESS whereof the duly constituted Attorney of the Company and the Secretary of State for India in Council have set their respective hands and seals the day and year first above written.

Signed sealed and delivered by John Harper the duly constituted Attorney for Marshall Sons & Co. Ltd. in the presence of A. E. Mitchell, Solicitor, Calcutta.

Signed sealed and delivered by Malcolm Caird McAlpin, Secretary to the Government of Bengal in the Revenue Department on behalf of the Secretary of State for India in Council in the presence of S. Abdul Latif, Under-Secretary to the Government of Bengal, Revenue Department, witness.

Marshall Sons & Co. Ltd. by their duly constituted Attorney John Harper.



M. C. McALPIN,
Secretary to the Government of Bengal,
Revenue Department.

Delhi, the 1st March 1919.

No. 1326-Home.—The following return of deaths registered in the Province of Delhi during the half month ending the 31st January 1919, is published for information :—

1	2	3	4	5	6	7	8	9	10	11	12	13	14		
Rural Circles in the Province.	Deaths registered in previous half months.	Total in present half month.	Deaths registered in the half month.										Infants under one year of age.		
			Cholera.	Small-pox.	Plague.	Fever.	Dysentery and Diarrhoea.	Respiratory.	Snake-bite.	Hydrophobia.	All other causes.	Measles and chicken-pox.	Males.	Females.	Total.
P. S. Alipur	57	78	...	...	...	57	...	21	...	...	...	...	10	5	15
Nangloi	34	31	...	...	...	26	...	5	...	...	...	...	4	5	9
Najafgarh	45	45	...	...	...	29	...	16	...	...	...	...	6	8	14
Subzimundi	3	8	...	...	...	7	...	...	...	...	1	...	1	1	2
Paharganj	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Mehrauli	45	43	...	...	...	26	...	17	...	...	...	...	8	5	13
Raisina	12	37	...	...	...	37	...	...	...	...	...	...	2	...	2
Shahdara	40	19	...	1	...	18	...	...	...	...	...	...	3	2	5
New Cantonment	21	15	...	...	...	10	...	5	...	...	...	...	2	3	5
Total of the District	259	276	...	1	...	210	...	64	...	...	1	...	36	29	65

No. 1328-Home.—The following return of deaths registered in the Province of Delhi during the half month ending the 14th February 1919, is published for information :—

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Rural Circles in the Province.	Deaths registered in previous half months.	Total in present half month.	Deaths registered in the half month.										Infants under one year of age.	
			Small-pox.	Plague.	Fever.	Dysentery and Diarrhoea.	Respiratory.	Snake-bite.	Hydrophobia.	All other causes.	Measles and chicken-pox.	Males.	Females.	Total.
P. S. Alipur	78	56	...	...	43	...	12	...	...	1	...	5	3	8
Nangloi	31	2	...	...	15	...	9	...	...	2	...	3	3	6
Najafgarh	45	3	...	...	22	...	12	...	...	...	...	7	9	16
Subzimundi	8	1	...	...	1	...	...	...	...	...	...	1	...	1
Paharganj . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Mehrauli	26	...	...	...	13	...	13	...	...	...	...	5	2	7
Raisina	37	16	...	...	16	...	...	...	...	...	...	...	1	1
Shahdara	19	17	...	...	11	...	3	...	...	...	...	4	2	6
New Cantonment	15	8	...	...	5	...	3	...	...	...	...	4	...	4
Total of the District	276	184	...	...	129	...	52	...	...	3	...	29	20	49

No. 1331-C. & I.—The following returns of wholesale and retail prices current in Delhi Province are published for information :—

Retail prices current of food-grains, etc., at the headquarters of the Delhi district at the close of the half month ending 14th February 1919.

(Seers of 80 tolas only.)

ITEMS.	Amount per Rupee.	ITEMS.	Amount per Rupee.
	Srs. Chts.		Srs. Chts.
Wheat, white	5 6	Gram (Cicer arietinum) (unhusked) .	6 12
„ red	5 10	Maize	7 0
Barley	6 12	Arhar (Cajanus Indicus) (husked) (Dál)	4 0
Rice { Best sort	2 8	Firewood	50 0
„ { Common sort	3 8	Salt { Wholesale . . . . .	...
Jowár (Andropogon sorghum)	6 0	„ { Retail	14 0
Bájra (Pennisetum typhoideum).	4 8	Gur	3 8
Mandwa (Eleusine Coracana) . . . . .	...	Cotton (unginned) . . . . .	...
Kangni (Setaria Italica) . . . . .	...	

Statement showing prices current (wholesale) of food grains, etc., in the mart at the headquarters of the Delhi District during the fortnight ending 14th February 1919.

WHOLESALE PRICE PER MAUND OF 82½ LBS. OR 40 SEERS OF 80 TOLAS EACH.

ITEMS.	Wholesale price in Rupees.	ITEMS.	Wholesale price in Rupees.
	Rs. A. P.		Rs. A. P.
Rice, unhusked	7 ...	Cotton seed	4 12 0
„ husked	7 4 0	Ghi	78 0 0
Wheat, white	7 0 0	Flour (wheat)	9 0 0
„ red	6 12 0	Tobacco leaf (dry)	8 0 0
Barley	5 12 0	Turmeric (ground)	18 0 0
Oats	10 0 0	Salt	2 8 0
Jowar	6 4 0	Raw hides (cow) . . . . .	...
Bajra	8 4 0	Bran	4 0 0
Maize	5 10 0	Grass (dry)	4 0 0
Gram	5 12 0	Bhusa (white)	2 12 0
Arhar Dál	9 8 0	Jowar stalks	2 8 0
Linseed . . . . .	...	Bengal coal	1 0 0
Rapeseed (Sarshaf)	8 0 0	Kerosine oil (per tin, stating the brand) rising sun	3 11 0
Poppy-seed . . . . .	...	Plough bullocks, per pair	250 0 0
Til (jinjili seed), white	15 0 0	Sheep, per score	120 0 0
„ black	14 0 0		
Sugar (raw), Gur	11 0 0		
Cotton (cleaned) . . . . .	...	

The 4th March 1919.

No. 1376-Education.—Whereas the Municipal Committee of Delhi has applied to the Local Government, under the provisions of section 58 of Act III of 1911 (Punjab Municipal Act), and whereas it appears to the Chief Commissioner that the land is required for a public purpose, namely, making a Sanitary Unit, it is hereby declared that the undermentioned land is required for the said purpose.

This declaration is made under the provisions of section 6 of Act I of 1894, and under Section 7 of the said Act the Collector of Delhi is hereby directed to take order for the acquisition of the said land.

SPECIFICATION.

District.	Tahsil.	Mouza.	Area.	Boundaries.	Place where the plan may be inspected.
Delhi	Delhi	Delhi	373 square yards.	<i>North.</i> —Public lane. <i>South.</i> —Property of R. B. L. Sheo Parahad, C.I.F., O.B.F. <i>East.</i> —Public lane. <i>West.</i> —Do.	Deputy Commissioner's Office, Delhi.

No. 1379-Home.—The following return of births and deaths at the undermentioned Municipal towns in the Province of Delhi for the week ending the 22nd February 1919 is published for information:—

No.	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17						
	Name of Municipal Towns.	Population of 1911.	Births.			Deaths.			Cause of Death.							Infants under one year of age.			Ratio of births per 1,000 of population per annum.	Ratio of deaths per 1,000 of population per annum.		
			Males.	Females.	Total.	Males.	Females.	Total.	Cholera.	Small-pox	Plague	Fevers	Dysentery and Diarrhoea.	Respiratory.	Injuries.	All other causes.	Measles and chicken pox.	Males	Females	Total.		
	Delhi	225,471	84	93	177	90	94	184	...	...	...	78	5	78	1	22	...	26	26	52	40.8	42.44
	Notified Area	3,673	3	...	3	2	1	3	...	...	...	3	...	...	...	...	...	...	...	...	42.4	42.47
	Total	229,144	87	93	180	92	95	187	...	...	...	81	5	78	1	22	...	26	26	52	40.84	42.43

The 4th March 1919.

No. 1397-Home.—Under the provisions of section 6 of the Indian Christian Marriage Act, XV of 1872, the Reverend Percy N. Bushill, Baptist Missionary, Delhi, is hereby licensed to solemnize marriages within the territories under the administration of the Chief Commissioner, Delhi, and under section 9 to grant certificates of marriages between Native Christians.

No. 1398-Home.—Under the provisions of section 12 of Births, Deaths and Marriages Registration Act, VI of 1880, the Chief Commissioner, Delhi, is pleased to appoint Reverend Percy N. Bushill, Baptist Missionary, Delhi, to be a Registrar of Births and Deaths within the territories of Delhi.

C. A. BARRON,

Offg. Chief Commissioner, Delhi.

**THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL
IN BALUCHISTAN.**

NOTIFICATIONS.

Quetta, 25th February 1919.

No. 831-R.—The leave without pay for three months, granted to Sahibzada Mirza Izaz-uddin Ahmad Khan, an Extra Assistant Commissioner of the 5th grade, in this office Notification No. 7443-R., dated the 9th November 1918, is hereby extended by three months further leave without pay.

The 26th February 1919.

No. 842-R.—In exercise of the powers conferred by section 15, sub-section (1), of the Cantonments Act, 1910 (XV of 1910), as applied to the territories administered by the Agent to the Governor-General in Baluchistan by the Notification of the Government of India in the Foreign Department, No. 987 I.B., dated the 12th May 1911, and with the previous sanction of the Governor General in Council, the said Agent is pleased to impose, with effect from the 1st April 1919, a tax on all dogs kept within the limits of the Quetta Cantonment, to be levied at the following rates :—

Rs. 5 for each official year or part of a year for every dog provided that no tax shall be leviable—

- (a) On any dog kept within the Cantonment limits for a period not exceeding one month in an official year.
- (b) On any dog borne on the registers referred to in section 68, sub-section (2), clause (a) of the Cantonment Code, 1912.
- (c) From the members of the Association styled the Quetta Hunt, in respect of any hounds, which are or hereafter may be the property of and maintained exclusively for the purposes of the said Association.

2. Notification No. 1900-R., dated the 8th July 1910, as amended by Notification No. 259-R., dated the 12th January 1912, is cancelled with effect from the 1st April 1919.

No. 843-R.—In exercise of the powers conferred by section 15, sub-section (2), of the Cantonments Act, 1910 (XV of 1910), as applied to the territories administered by the Agent to the Governor General in Baluchistan by Notification of the Government of India in the Foreign Department, No. 987-I.B., dated the 12th May 1911, and with the previous sanction of the Governor General in Council, the said Agent is pleased to cancel his Notification No. 4551-R., dated the 23rd September 1911.

The 27th February 1919.

No. 864-R.—Mr. J. W. N. Cumming, an Extra Assistant Commissioner of the 2nd grade, and City Magistrate, Quetta, is granted privilege leave for a period of one month with effect from the 17th February 1919.

No. 865-R.—Mr. H. G. R. Adie, an Extra Assistant Commissioner of the 4th grade and Treasury Officer, Quetta, is appointed to officiate as Extra Assistant Commissioner and City Magistrate, Quetta, in addition to his own duties, during the absence on leave of Mr. Cumming or until further orders.

By order,
G. HARRIS, MAJOR,
First Assistant.

**ORDERS BY THE HON'BLE THE AGENT TO THE GOVERNOR-
GENERAL, RAJPUTANA, AND CHIEF COMMISSIONER,
AJMER-MERWATA.**

NOTIFICATION.

Abu, the 1st March 1919.

No. A. B.-338—B. III-2-16.—The services of Mr. G. Richardson, Inspector General of Railway Police and Police Assistant to the Agent to the Governor General, Rajputana are temporarily placed at the disposal of the Home Department of the Government of India for employment on special duty, with effect from the afternoon of the 22nd February 1919.

By order,
R. E. A. HAMILTON,
First Assistant to the Agent to the Governor-General in Rajputana.

Camp Ajmer, the 4th March 1919.

No. 252-C.—Mr. J. C. Hogan, Assistant Superintendent, Government Railway Police, Indore, is appointed to officiate as Superintendent, Government Railway Police, Ajmer, *vice* Mr. B. G. P. Thomas, placed in the charge of current duties independently of the office of Inspector General Railway Police and Police Assistant to the Agent to the Governor General, Rajputana, with effect from the forenoon of the 25th February 1919.

By order,
B. G. P. THOMAS,

Police Assistant to the Agent to the Governor General, Rajputana.

OFFICE OF THE CONTROLLER OF CURRENCY.

NOTIFICATION.

Calcutta, the 7th March 1919.

In continuation of this office notification, dated the 6th December 1918, it is further notified that no Exchange Compensation Allowance will be admissible during the quarter commencing 1st April 1919 and that the rate of exchange at which contributions to the Indian Civil Service Family Pension Fund should be recovered during the period is 1s. 6 $\frac{1}{2}$ d. per rupee. This rate shall also apply to the contributions to the Indian Military Service Family Pension Fund and the Indian Military Widows' and Orphans' Fund.

E. M. COOK,
Offg. Controller of Currency.

REPORTS OF DESERTIONS.

Report of a Deserter or Absentee without leave from the 2nd Royal West Kents Regiment, dated at Poona, this 28th day of February 1919.

Number, Rank and Name—10533, Private, P. Davies.
Age—23 years.
Height—5 feet 6 inches.
Colour of—Complexion, fair; hair, brown; eyes, blue.
Trade—Not known.
Date of Enlistment—Not known.

Place of Enlistment—Not known.
Parish and County in which born—Not known.
Date of desertion or absence—Night of 25th-26th February 1919.
Place of desertion or absence—Poona Military Prison and Detention Barracks.
Marks—Not known.

Report of a Deserter or Absentee without leave from the 4th South Wales Borderers, dated at Poona, this 28th day of February 1919.

Number, Rank and Name—15669, Pte., D. Perry.
Age—42 years 10 months.
Height—5 feet 9 inches.
Colour of—Complexion, dark; hair, dark; eyes, blue.
Trade—Not known.
Date of Enlistment—Not known.

Place of Enlistment—Not known.
Parish and County in which born—Not known.
Date of Desertion or absence—Night of 25th-26th February 1919.
Place of Desertion or absence—Military Prison and Detention Barracks, Poona.
Marks—On right arm.

F. G. LUTEN, 2nd-Lieut., *for* Captain,
Station Staff Officer, Poona.

MILITARY ACCOUNTS DEPARTMENT.

NOTIFICATIONS.

Delhi, the 5th March 1919.

No. 8187-G-Camp.—Mr. A. K. Sunderesa Iyer, officiating Deputy Examiner, 2nd grade, in the office of the Controller of Military Accounts, 8th (Lucknow) Division, reverted to his own grade, with effect from the 10th February 1919.

No. 8188-G-Camp.—In Military Accounts Department Notification No. 2122-G., dated the 9th July 1918, published in the Gazette of India, Part II, dated the 13th July 1918, as amended by Notifications Nos. 2114-G., and 3641-G., dated the 23rd July and the 23rd September 1918, respectively, for "1 month and 21 days" read "1 month and 19 days."

B. W. MARLOW, Colonel,
Military Accountant General.

IN THE CHIEF COURT OF LOWER BURMA.
Insolvency Jurisdiction.

• CASE NO. 25 OF 1919.

Rangoon, the 18th February 1919.

In the matter of Amarambaydu Gurunatha Loganatha Mudaliar, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Amarambaydu Gurunatha Loganatha Mudaliar, Clerk, residing at No. 12, 136th Street, Pownabusthi, Rangoon, on the 14th day of February 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Amarambaydu Gurunatha Loganatha Mudaliar.

CASE NO. 152 OF 1918.

Rangoon, the 15th February 1919.

In the matter of Kain Taik *alias* Kain Khet, unemployed, residing at Bogale, Pyapon District.

Notice is hereby given that the order of this Court adjudging the said Kain Taik *alias* Kain Khet an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 18th day of February 1919.

CASE NO. 27 OF 1919.

Rangoon, the 25th February 1919.

In the matter of Mahomed Lotoo Khan, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Mahomed Lotoo Khan, Stationery seller, residing at No. 36, 32nd Street, Rangoon, on the 18th day of February 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the 21st day of February 1919 against the said Mahomed Lotoo Khan.

CASE NO. 28 OF 1919.

Rangoon, the 26th February 1919.

In the matter of S. Kesaviah, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by S. Kesaviah, Clerk of L. F. Company, Ltd., residing at No. 11, Ally Moala Bazar, Pazundounga Rangoon, on the 24th day of February 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said S. Kesaviah.

MAUNG GYEE,

Offg. Registrar.

IN THE HIGH COURT OF BOMBAY.
In Insolvency.

No. 118 OF 1919.

Bombay, the 27th February 1919.

Re Pranal Maneklal until lately doing business in Bombay at Kalbadevi Road, outside the Fort, in the name and style of Parikh Maneklal J. Das and in Umreth in the Kaira District in the name and style of Dave Maneklal Kalidas as the head and the manager of the Joint and Undivided Hindu family consisting of himself and his brothers Jafoo *alias* Pranshankar Maneklal, Jeyshanker Maneklal and Prabhushankar Maneklal being Minors under the age of 18 years. An adjudged Insolvent.

Ex parte Revashanker Manchharam Selat and anr. Official Assignee and Creditors.

Whereas the abovenamed Pranal Maneklal has been this day duly adjudged to have committed acts of Insolvency under section IX of the Presidency-Towns Insolvency Act, 1909 (III of 1909). It is ordered that all the estate and effects of the said insolvent do vest in the Official Assignee of this Honourable Court, and it is further ordered that the said Insolvent do, immediately after the service of the order of adjudication upon him, attend the Office of the said Official Assignee.

K. A. BHOJWANI,
 Ag. Chief Clerk.

IN THE HIGH COURT OF BOMBAY.

IN INSOLVENCY.

Notice is hereby given that the petitions of the several persons hereunder named and described have been presented to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1909 (III of 1909):—

No.	Names.	Denomination.	Address in Bombay.	Description	DATE OF PRESENTATION OF PETITIONS			DATE OF THE ADJUDICATION.		
					Day.	Month.	Year.	Day.	Month.	Year.
109—1919	Dulhamal alias Sobhraj Multani.	Hindu	Sandhurst Road	Lately doing business as speculator in cotton and seeds at Karachi under the name of Sobhraj Dulhamal, and also as speculator in gold, silver, cotton, etc., at Bombay under the name of Kishandas Doulatriam and now unemployed.	24th	February	1919	25th	February	1919
110—1919	Yesu Gowri Putray	"	Shiwri, Vidala	Lately fireman in the B. & C. I. Railway and now Engine Driver in the Bombay Port Trust Railway.	25th	"	"	"	"	"
111—1919	Krishnarao Karayen Khe	"	"	Clerk in the G. I. P. Railway (Parel Loco. Office).	"	"	"	"	"	"
112—1919	Tahilram Jethanand Shikarpore	"	Kolsa Molla	Formerly carrying on business as Commission Agent under the name and firm of Jethan and Tahilram at Amritsar (Punjab) lately servant in the employ of Nicholas Thakoras and now servant in the employ of Parmanand Gooko Mul in Bombay.	"	"	"	"	"	"
113—1919	Sheriarji Bhukaji Datoowala	Parsi	No. 17, Wellington Street Dhobi Talao.	Lately clerk in the employ of the G. I. P. Railway and now unemployed.	"	"	"	"	"	"
114—1919	Dhurjishaw Byramji Dharva	"	12, Queen's Road	Lately proprietor of the Mazagon Saw Mill and now a clerk in the employ of Begaji Maneji, Wine merchant.	26th	"	"	26th	"	"
115—1919	Jab Rastouji Patel	"	Thakurwar	Lately paper merchant and now unemployed	"	"	"	"	"	"
116—1919	Naraj Lal Doshi	Hindu	Cawasji Patel Street, Fort	Servant in the employ of Baikha Fakir	27th	"	"	27th	"	"
117—1919	Nanabhai Balkrishna Dhage	"	Barthai Molla	Carpenter in the G. I. P. Railway at Victoria Terminus.	"	"	"	"	"	"
118—1919	Sakaral Chhotalal Dharva	"	Sandhurst Road	Formerly general merchant in partnership with Morjil Nathaji and Chandulal Burjibhai in the name of K. M. Chandulal & Co., afterwards with Chandulal Burjibhai in the name of Kantilal Chandulal & Co., and subsequently on his own account in the name of Kantilal Sakaral and now unemployed.	1st	March	"	3rd	March	"
120—1919	Dhanaji Samji Surti	"	54, Kanakipura 12th Lane	Painter in R. I. M. Dockyard	3rd	"	"	"	"	"

Orders in the matters of the abovenamed Debtors' petitions, that the said Debtors have been adjudged Insolvents, and that the real and personal estate and effects of the said Insolvents do vest in the Official Assignee of this Honourable Court, have been duly made.

CHIEF CLERK'S OFFICE, HIGH COURT,
Bombay, this 3rd day of March 1919.

K. A. BHOJWANI,
Ag. Chief Clerk.

**IN THE HIGH COURT OF JUDICATURE AT FORT WILLIAM
IN BENGAL.
In Insolvency.**

Summary Case.

No. 159 of 1917.

Dated the 27th February 1919.

Re Sukhoo Khatick.

Ex parte the Debtor.

Notice is hereby given that the abovenamed debtor having applied for his discharge, the Court has fixed the 6th day of May 1919 at 11 o'clock in the forenoon at the Court House for hearing the application.

Notice of Adjudication Order.

No. 23 of 1919.

Dated the 3rd March 1919.

Re James Clayton, residing at No. 9, Elliot Road in the town of Calcutta, and carrying on business as Contractor and Engineer at the said premises No. 9, Elliot Road, Calcutta, as well as at No. 72, Tiljala Road, in the Suburbs of the town of Calcutta.

Ex parte Sukhlal Karuani—the creditor.

On the 19th day of February 1919, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 26 of 1919.

Dated the 3rd March 1919.

Re James Francis D'Rosario, residing at No. 29, Scooterkin's Lane, Calcutta, a Telegraphist in the Government Telegraph Office, Calcutta.

Ex parte the Debtor.

On the 25th day of February 1919, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 28 of 1919.

Dated the 3rd March 1919.

Re Albert Ernest Shelverton, residing at No. 61, Sovabazar Street, Calcutta, a Patrol Serjeant in the Calcutta Police.

Ex parte the Debtor.

On the 27th day of February 1919, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

G. M. D. FALKNER,

Official Assignee of Calcutta.

OFFICE OF THE CONTROLLER OF CURRENCY.

List of Government Promissory Notes in the custody of the Controller of Currency on the 31st December 1918, deposited under Article 67(a), Government Securities Manual, and under Section IV of the Indian Life Insurance Companies' Act VI of 1912.

[illegible]

AMOUNT OF INVESTMENT.

Names of Persons or Funds on whose behalf held.	AMOUNT OF INVESTMENT.														Names of Officers to whom Interest is sent.
	3½ per cent., 1842-43.	3½ per cent., 1854-55.	3½ per cent., 1865.	3½ per cent., 1879.	3½ per cent., 1900-01.	3 per cent., 1896-97.	4 per cent., 1915-16.	4 per cent., 1916-17.	5 per cent., 1929-47.	5½ per cent., 1920.	5½ per cent., 1922.	5½ per cent., 1923.	5½ per cent., 1928.	Debentures and railway shares.		TOTAL
Brought forward	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Ajmer— <i>contd.</i>															
Meywar Bhil Corps	5,000	15,200	58,400	...	...	1,000	...	...	...	...	...	...	...	...	79,600
Jeypore College Fund	...	10,500	9,500	...	...	...	...	...	...	...	...	...	...	...	1,000
Thakur Bijai Singh of Masuda	50,000	...	1,40,000	...	...	...	...	...	...	...	77,000	...	...	...	2,65,000
Endowment of Sir Elliot Colvin medal	...	...	...	...	200	...	...	...	...	...	...	...	...	...	200
Jankibai Khandakar Scholarship Fund, Ajmer Government College.	2,000	...	100	...	...	...	...	...	...	...	...	...	...	...	2,100
Endowment of a Scholarship in the Ajmer Government College.	...	1,000	...	...	...	...	...	...	...	...	...	...	...	...	1,000
Abu Municipal and Sanitary Committee	...	...	...	...	...	...	...	3,000	...	...	...	...	...	...	10,000
Kotra Dispensary Fund	...	...	2,200	...	...	...	...	...	...	...	...	...	...	...	2,200
Mayo College Fund	...	...	5,63,000	...	...	...	...	...	1,57,600	...	...	...	...	...	7,20,600
Lala Shanker Lal Naib Nazir	...	...	600	...	...	...	...	...	...	...	...	...	...	...	600
Prithi Sing, Kamdar	...	...	100	...	...	...	...	...	...	...	...	...	...	...	100
Famine Charitable Relief Fund	...	...	...	500	25,500	...	...	...	...	...	...	...	...	...	26,000
Ramsar Dispensary Fund	...	...	2,500	...	...	...	...	...	...	...	...	...	...	...	2,500
Masuda Dispensary Fund	...	...	20,000	...	...	...	...	...	...	...	...	...	...	...	20,000
Ajmer Victoria Hospital Fund	...	...	...	...	500	...	...	...	...	...	...	...	...	...	500

Commandant, Meywar Bhil Corps, Ajmer.
 Agent, Governor General, Rajputana, and the Resident at Jeypore
 General Manager, Court of Wards, Ajmer.
 Commissioner of Ajmer and the Inspector of Schools, Ajmer-Merwara.
 Magistrate and Secretary, Municipal and Sanitary Committee, Abu.
 Assistant Political Superintendent, Hilly Tracts, Meywar.
 Agent, Governor General, Rajputana, and Principal, Mayo College.
 Commissioner of Ajmer-Marwara and the President, Ajmer Famine Charitable Fund.
 Civil Surgeon, Ajmer.

Reserve Fund for Hospital Assistants	...	...	63,800	Chief Medical Officer, Rajputana.
Sett Champa Lal, Rai Bahadur, Sadar Khajanchi, Ajmer	...	...	60,000	Commissioner, Ajmer-Merwara.
Pandit Nathulal District Nazir	2,000	1,000	5,000	
Dargah Committee, Ajmer	...	...	2,500	Commissioner of Ajmer and President, Dargah Committee.
Security Deposit of Treasurer, Rajputana Agency	...	10,900	...	First Assistant to the Agent, Governor General, Rajputana.
Establishment Fund	...	...	9,000	General Manager, Court of Wards, Ajmer.
Thakur Bijay Singh Istimardar Masuda Estate, Minor	...	1,05,000	1,98,700	
Mayo College Boarding House Fund	...	...	6,500	
T. Madho Singh, Minor of Sadara	...	...	7,500	
Charitable Relief Fund	...	...	1,000	Extra Assistant Commissioner, Merwara.
Todgarh Dispensary Fund	...	...	1,500	Commissioner of Ajmer-Merwara.
Chowkidary Fund	...	5,000	15,000	
Walterkrit Rajputra Hitkarini Local Sabha.	500	1,500	5,000	Assistant Commissioner, Rajputana, and President, Walterkrit Rajputra Hitkarini Local Sabha.
Walterkrit Rajputana Hitkarini Sabha, Mount Abu	...	500	...	Governor-General, Rajputana, and the President, Walterkrit Rajputana Hitkarini Sabha, Mount Abu.
Pandit Kailash Nath, Sham Nath, Scholarship Fund	5,000	500	7,000	
	...	...	...	Commissioner of Ajmer, Principal, Government College, Ajmer, and Inspector of Schools, Ajmer-Merwara.
Carried over	64,500	1,50,500	9,26,700	15,50,400

[illegible]

[illegible]

Names of Persons or Funds on whose behalf held.	AMOUNT OF INVESTMENT.													Names of Officers to whom Interest is sent.	
	3½ per cent., 1842-43.	3½ per cent., 1854-55.	3½ per cent., 1865.	3¼ per cent., 1873.	3½ per cent., 1900-01.	3 per cent., 1896-97.	4 per cent., 1915-16.	4 per cent., 1916-17.	5 per cent., 1929-47.	5½ per cent., 1920.	5½ per cent., 1922.	5½ per cent., 1923.	5½ per cent., 1928.		Lien-tures and Railway Shares.	TOTAL.
Brought forward	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
	72,900	1,55,000	15,44,700	50,500	41,200	72,100	54,100	2,09,000	1,76,600	23,000	1,08,100	...	30,000	...	25,40,200
Calcutta—contd.															
Pollock Prize Medal Fund	...	...	6,200	...	...	...	...	...	...	...	...	...	...	...	3,200
Security Deposit of Krishna Das Mookerjee, Cashier	...	1,000	...	...	...	...	...	...	...	...	...	...	...	...	1,000
" Hara Prosanna Halder, Cashier	...	...	...	...	500	...	...	...	...	...	...	...	...	...	500
" Sattya Churun Dey, Asstt. Cashier	...	...	...	...	200	...	...	...	...	...	...	...	...	...	200
" Gopinath Sen, Treasurer, Currency Office	26,400	...	15,100	...	2,000	...	...	...	...	...	...	...	...	...	...
" Treasurer's subordinates	11,000	21,500	...	1,100	58,400	1,26,300	...	...	500	...	...	...	...	4,700	75,000 2,47,900
" Mint Bullion-keeper	...	...	50,000	...	...	...	...	...	...	...	...	...	...	...	50,000
" Narendran Nath Ganguly, Store-keeper	300	...	...	...	200	...	...	...	...	...	...	...	...	...	500
" Krishna Lal Roy, Contractor	...	...	...	...	...	1,000	...	...	...	...	...	...	...	...	Master of the Mint Calcutta. 1,000 3,600
" Browne, J. J. Melter	...	...	1,500	100	2,000	...	...	...	...	...	...	...	...	...	2,000
" Medal Contractor, Army Department	...	...	2,000	...	...	...	...	...	...	...	...	...	...	...	Secretary, Government of India Army Department 2,000
" Nibaran Chandra Chatterjee, Superintendent	...	100	100	...	...	...	...	...	...	...	...	...	...	...	500
" Krishna Nanda Chatterjee, Bank Sircar	200	Secretary, Board of Examiners, Calcutta Administrator General, Bengal. 200

"	LeFranc, S. H., Store-keeper	500</
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Names of Persons or Funds on whose behalf held

AMOUNT OF INVESTMENT.

Names of Persons or Funds on whose behalf held	AMOUNT OF INVESTMENT.										Names of Officers to whom Interest is sent.
	3½ per cent., 1st 2-43.	3½ per cent., 1854-55.	3½ per cent., 1865.	3½ per cent., 1879.	3½ per cent., 1900-01.	3 per cent., 1865-97.	4 per cent., 1916-17.	5 per cent., 1920-47.	5½ per cent., 1922.	5½ per cent., 1923.	
	R	R	R	R	R	R	R	R	R	R	
Brought forward	1,113,100	2,05,100	15,95,100	51,700	1,16,400	2,00,000	54,100	2,30,200	1,05,200	30,000	R 32,46,600
Calcutta—continued.											
Security deposit of Heilgers, F. W. & Co., Contractors	16,500	57,500	15,200	5,000	8,600	3,000	...	...	...	...	1,29,800
" Jadu Nath Pan & Co.	..	500	..	..	200	1,000	...	...	...	...	1,700
" Seymour Hale, E.	2,600	..	...	...	...	...	2,000
" Upper India Couper Paper Mills Ltd., Lucknow	..	5,000	1,000	..	..	..	...	...	...	...	6,000
" Jeau Bufford, Head Clerk	500	..	...	...	...	...	500
" Suresh Chandra Roy, Cashier	500	...	...	...	...	500
" Srish Chandra Bose	1,000
" Tara Pada Roy Chowdhury, Assistant Cashier	2,000
" Abindra Kumar Ganguly, Cashier	3,000
" Krishna Mookerjee, Assistant Cashier	..	2,000	..	..	..	..	...	...	...	...	2,000
Coorg.											
District Board, Coorg, Mercara	2,500
Somvarpet Municipality	300	..	..	300	...	...	...	...	700
Fraserpet School Endowment Fund	500	..	..	..	...	...	...	...	500
Mercara School Endowment Fund	4,500	..	..	..	...	...	...	...	4,500

Controller of Printing, Stamps and Stationery.
 Librarian, Imperial Library.
 Director, Zoological Survey of India.
 Director, Geological Survey of India.
 Official Trustee of Bengal.
 Administrator General, Bengal.
 Chief Commissioner of Coorg and President, District Board, Coorg.
 Commissioner of Coorg and President, Somvarpet Municipality.
 Commissioner of Coorg and Inspector of Schools, Coorg.

[illegible]

Names of Persons or Funds on whose behalf held.	AMOUNT OF INVESTMENT.													Deben- tures and Railway Shares.	TOTAL.	Names of Officers to whom Interest is sent.
	3½ per cent. 1842-43.	3½ per cent. 1854-55.	3½ per cent., 1865.	3½ per cent., 1879.	3½ per cent., 1900-01.	3 per cent. 1896-97.	4 per cent., 1915-16.	4 per cent., 1916-17.	5 per cent., 1929-47.	5½ per cent., 1920.	5½ per cent., 1922.	5½ per cent., 1923.	5½ per cent., 1928.			
Brought forward	R 1,32,100	2,84,100	19,77,000	57,700	1,52,400	2,07,700	54,100	2,09,000	2,30,200	23,000	1,08,200	...	30,000	R 6,700	34,72,200	District Judge and Treasury Officer, Coorg.
Coorg— <i>contd.</i>																
Ramakka	500	...	...	...	...	...	...	...	...	...	...	...	500	
Kumari	400	...	...	...	...	...	...	...	...	...	...	...	400	
Pupumma and Basamma	400	...	...	...	...	...	...	...	...	...	...	...	400	
Chendrimada Appachu Carriappa Aiyanna and Muttanna	500	...	...	...	...	...	...	...	...	...	...	...	500	
Alapandra Muttanna and Ganapatty	600	
Kedambadi Chinnappa and Subbaraya	1,000	...	...	...	...	...	...	...	...	...	...	...	1,000	
Brahmin Ramakrishnaya Sitaranya and Annaya	700	...	...	...	...	...	...	...	...	...	...	...	700	
Santayya and Doddaiya	500	...	...	...	...	...	...	...	...	...	...	...	500	
Anasiamma and Elizabeth	200	...	...	...	...	...	...	...	...	...	...	...	200	
Jappa of Sidapur	900	...	...	...	...	...	...	...	...	...	...	...	900	
Neelappa	200	...	...	...	...	...	...	...	...	...	...	...	200	
Security Deposit of Aichettira Kut- tappa, Shanbogue	100	...	...	...	...	...	...	...	...	100	
" Areyada Subbaiya, Shanbogue	100	...	...	...	...	...	...	...	...	...	...	...	100	
" Avaremadanda Muddaiya, Shanbogue	100	...	...	...	...	...	...	...	...	...	...	...	100	
" Bachettira Muttanna, Shanbogue	100	...	...	...	...	...	...	...	...	...	...	...	100	
" Balla Chandra Apachu Parpatigarh	300	...	...	200	...	...	...	...	...	...	...	...	500	
																Commissioner and Treasury Officer, Coorg.

[illegible]

Names of Persons or Funds on whose behalf held.	AMOUNT OF INVESTMENT.												Names of Officers to whom Interest is sent.		
	3½ per cent., 1842-43.	3½ per cent., 1854-55.	3½ per cent., 1865.	3½ per cent., 1879.	5½ per cent., 1900-01.	5 per cent., 1896-97.	4 per cent., 1911-16.	4 per cent., 1916-17.	5 per cent., 1929-47.	5½ per cent., 1920.	5½ per cent., 1922.	5½ per cent., 1923.		5½ per cent., 1928.	Debentures and Railway Shares.	Total
Brought forward	1,32,300	2,54,700	19,88,000	57,700	1,52,500	2,09,400	54,100	2,09,000	2,30,200	23,000	1,05,200	...	30,000	6,700	34,86,100
Coorg—contd.															
Security Deposit of Mallachira Achaiya, Assistant Shanbogue	...	...	...	...	...	100	...	...	...	...	...	...	...	...	100
" Mandirandra Appachu, Paratigarh	...	...	...	...	...	500	...	...	...	...	...	...	...	...	500
" Mandirandra C. Boiyaya, Nadelark	...	...	100	...	...	...	...	...	...	...	...	...	...	...	100
" Murwandra Muttanna, Paratiguh	...	...	...	...	...	500	...	...	...	...	...	...	...	...	500
" Nayada Ponnappa, Assistant Shanbogue	...	...	...	...	...	100	...	...	...	...	...	...	...	...	100
" Palekanda Chengappa, Subedar	...	...	...	...	...	1,000	...	...	...	...	...	...	...	...	1,000
" Putticandra Madappa, Assistant Shanbogue	...	...	...	...	...	100	...	...	...	...	...	...	...	...	100
" Siddappa, Assistant Shanbogue	...	...	...	...	...	100	...	...	...	...	...	...	...	...	100
" Subbaraya, C. N., Subedar.	...	...	500	...	...	...	...	...	...	...	...	...	...	...	500
" Vamana Boliga, B., Subedar	500	...	500	...	...	...	...	...	...	...	500	...	...	...	1,500
" Colaco, R. F., Ranger	...	...	500	...	...	...	...	...	...	...	...	...	...	...	500
" Kabinahithlu Venkappa, Contractor	...	...	1,000	...	...	...	...	...	...	...	...	...	...	...	1,000
Delhi.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Stephen's Mission College, Delhi.	...	...	2,34,400	...	...	...	...	...	...	...	...	...	...	...	2,34,400
															Commissioner and Treasury Officer, Coorg.
															Forest Divisional Officer, Coorg.
															Chief Commissioner, Delhi.

Commissioner and Treasury Officer, Coorg.

Forest Divisional Officer, Coorg.

Chief Commissioner, Delhi.

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Indore Residency Bazar Fund.	10,000
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AMOUNT OF INVESTMENT.

Names of Persons or Funds on whose behalf held.	Names of Officers to whom Interest is sent.													
	31 per cent. 1892-49.	3 per cent. 1894-55.	3 1/2 per cent. 1865.	3 per cent. 1879.	3 1/2 per cent. 1900-1.	3 per cent. 1899-7.	4 per cent. 1915-16.	4 per cent. 1916-17.	5 per cent. 192-47.	5 1/2 per cent. 1920.	5 per cent. 1922.	5 1/2 per cent. 1923.	Inter-estures and Railway shares.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Brought forward	1,75,800	4,25,700	27,87,800	5,12,200	1,38,000	2,24,750	54,100	5,62,500	2,95,000	23,000	1,08,700	30,000	6,700	49,04,700
Ishaq, minor	600	...	...	...	...	...	...	...	...	...	...	600
Abdur Rahman	400	...	...	...	...	...	...	...	...	...	...	400
Rozak	500	...	...	...	...	...	...	...	...	...	...	500
Sohrab Khan	500	...	...	...	...	...	...	...	...	...	...	500
Bahram Khan	500	...	...	...	...	...	...	...	...	...	...	500
Dad Khan, Minor	500	...	...	...	...	...	...	...	...	...	...	500
Wasi	13,500	...	...	...	...	...	...	...	...	...	...	13,500
Mirkhan	400	...	...	...	...	...	...	...	...	...	...	400
Loralai Town Fund	5,100	...	...	...	...	...	5,100	...	...	...	...	10,200
Mhow	9,400	...	...	...	...	...	...	...	...	...	...	9,400
Mhow Cantonment	9,400
Mhow Malwa.	9,400
Security Deposit of Treasurer, Malwa Agency	10,000	...	...	...	...	...	...	...	...	...	...	10,000
Rai Sahib Sett Kissori Singh Chand Mal, Treasurer, Panth Piploda Estate	10,000	...	...	...	...	...	...	...	...	...	...	10,000
Nepal.	1,000
Security Deposit of Reati Prasad, 5th Clerk and Treasurer, Nepal Residency	...	1,000	...	...	...	...	...	...	...	...	...	...	...	1,000
Mussamat Luchmi Kumari	1,400

Political Agent, Loralai.

President, Cantonment Committee, Mhow.

Political Agent, Malwa.

Resident in Nepal.

Neemuch.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
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Names of Persons or Funds on whose behalf held.	AMOUNT OF INVESTMENT.												Names of Officers to whom Interest is sent.
	3½ per cent., 1842-43.	3½ per cent., 1854-55.	3½ per cent., 1865.	3½ per cent., 1879.	3½ per cent., 1900-01.	3 per cent., 1896-97.	4 per cent., 1915-16.	4 per cent., 1916-17.	5 per cent., 1929-37.	5½ per cent., 1920.	5½ per cent., 1922.	5½ per cent., 1923.	
	R	R	R	R	R	R	R	R	R	R	R	R	
Brought forward	1,77,400	4,40,700	30,45,300	59,200	1,99,000	2,28,400	54,100	5,62,500	3,41,500	23,000	1,05,700	30,000	52,76,400
Nowgong— <i>contd.</i>													
Pishin Sadar District Bazar Fund	...	...	39,400	...	...	...	...	...	...	...	...	...	39,400
Nazar Mahammad, minor	...	...	1,100	...	...	...	...	...	...	...	...	...	1,100
Abdul Hakim, minor	...	...	8,400	...	...	...	...	...	...	...	...	...	8,400
Political Agent, Quetta-Pishin	...	...	...	...	...	...	...	7,500	20,700	...	...	...	26,200
Sambhar.													
Magan Mal, Copper Coin Contractor.	...	...	500	...	...	...	...	...	...	...	...	...	500
" Treasurer, Sambhar	...	...	20,000	...	...	...	...	...	...	...	...	...	30,000
Sibi.													
Mir Bakhtiyar Khan, mine	...	...	21,800	...	...	...	...	...	...	...	...	...	21,800
Baluchistan Coal Mining Co., Ltd.	...	500	...	100	...	...	...	...	...	...	...	...	600
Barnes School Scholarship Fund	...	...	3,200	...	...	...	...	...	...	...	...	...	3,200
Female Dispensary at Sibi	...	...	10,500	...	...	...	...	...	...	...	...	...	10,500
Sharig Bazar Local Fund	...	...	6,900	...	...	...	...	...	...	...	...	...	6,900
Simla.													
Naruddin, Stationery-keeper	...	...	...	...	...	500	...	...	...	...	...	...	500

Political Agent, Quetta-Pishin.

Assistant Commissioner, Northern India Salt Revenue, Sambhar.

Political Agent, Sibi.

Political Agent and Deputy Commissioner, Thal Chotiali, Sibi.

Political Agent and Deputy Commissioner, Sibi.

Deputy Commissioner, Thal Chotiali, Sibi.

Superintendent, Government Press, Simla.

Ulwar.		Zhob.										Political Agent, Eastern Rajputana States, Bharatpur.
Ulwar Municipal Committee	...	60,000	1,33,100	...	...	...	...	...	...	...	...	1,93,100
Countess of Dufferin Hospital Fund.	...	500	2,200	...	...	...	...	...	...	...	...	2,700
Fort Sandeman Bazar Local Fund	...	...	...	...	8,000	...	...	...	...	...	...	16,000
Total Civil Officers in direct Account.	1,77,400	5,01,700	33,02,400	59,300	2,07,000	2,23,000	54,160	5,70,000	3,62,200	23,000	1,16,700	56,39,400
Indemnity Deposit of lost Passports Notes :—												
Appu Row, S.	...	...	1,000	...	...	1,000	...	...	...	...	...	2,000
Mohon Rai Delat Rai	...	...	...	...	400	...	...	...	...	...	...	400
Kiranbala Ghosh	...	...	...	...	300	...	...	...	...	...	...	800
Kamal Kamini Dassi	...	...	...	...	...	3,500	...	...	...	...	...	3,500
Ram Kumar Basu	...	800	...	...	...	...	...	...	...	...	...	800
Giridhari Lal Roy	...	...	500	...	...	...	...	...	...	...	...	500
Balbadra Das	...	...	10,000	...	...	...	...	...	...	...	...	10,000
Sapoorjee, S. J.	...	...	...	...	...	...	...	800	...	...	...	300
Khando Yesavant Jole	...	...	...	...	500	...	...	...	...	...	...	500
Nani Bala Debi	...	...	...	...	700	200	...	...	...	...	...	900
Sakhawat Hussain	...	...	1,500	...	...	...	...	...	2,300	...	...	3,800
Hari Das Bhattachaji	...	...	...	...	7,000	...	...	...	...	...	...	7,000
Aya Ram	...	3,500	...	...	...	...	...	...	...	...	...	3,500
Carried over	...	4,200	13,000	...	8,000	4,700	...	900	...	...	...	...

[illegible]

Madras Widows' and Orphans' Fund, Madras	43,000	...	34,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	77,000
Co-Operative Assurance Co., Ltd., Lahore . . . . .	...	...	...	...	...	2,00,000	...	...	...	...	...	...	...	...	...	...	...	...	2,00,000
Popula Assurance Co., Ltd., Rawal- pindi	32,500	...	500	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	33,000
Light of Asia Insurance Co., Ltd., Calcutta	100	800	100	...	...	22,000	...	...	...	...	...	...	...	...	...	...	...	...	30,000
Tinnevely Widows' Fund, Madras . . . . .	...	4,000	41,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	45,000
Bombay Widows' Pension Fund, Bombay	30,600	25,500	8,000	...	...	10,500	...	...	...	...	...	...	...	...	...	...	...	...	72,600
Arya Insurance Co., Ltd, Cachar	15,000	5,000	2,000	...	...	8,000	30,000	...	...	...	...	...	...	...	...	...	...	...	55,000
Asian Commercial Assurance Co., Ltd., Bombay	2,000	1,000	35,000	...	...	21,000	5,000	...	...	...	...	...	...	...	...	...	...	...	1,30,000
Indian Life Assurance Co., Ltd., Karachi . . . . .	...	...	...	...	...	...	...	...	2,60,000	...	...	...	...	...	...	...	...	...	2,00,000
Zenith Life Insurance Co., Ltd., Bombay . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	33,000
Associaao Goana De Mutuo Auxillio, Ltd., Bombay . . . . .	...	35,000	10,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	54,000
Bombay Zoroastrian Mutual Death Benefit Fund, Bombay	5,000	24,000	1,000	10,000	...	53,000	...	...	...	...	...	...	...	...	...	...	...	...	93,000
Provincial Insurance Co., Ltd., Calcutta . . . . .	...	25,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	27,200
Hindu Mutual Life Assurance Society, Ltd., Calcutta	2,500	15,000	12,300	...	...	0,500	...	...	...	...	...	...	...	...	...	...	...	...	39,300
Western India Life Insurance Co., Ltd., Satara	1,000	1,000	21,100	...	...	8,000	...	...	...	...	...	...	...	...	...	...	...	...	31,100
Indian Christian Provident Fund, Madras	400	6,500	1,100	...	...	17,000	...	...	...	...	...	...	...	...	...	...	...	...	25,000
East and West Insurance Co., Ltd., Bombay . . . . .	...	4,500	...	...	...	35,500	...	...	...	...	...	...	...	...	...	...	...	...	40,000
Carried over	37,35,500	84,90,300	1,01,81,400	3,91,000	65,35,300	19,51,000	2,60,500	17,49,700	40,74,300	8,41,000	35,500	2,000	25,000	2,22,15,900	8,99,900	8,99,900	8,99,900	8,99,900	8,99,900

Names of Persons or Funds on whose behalf held.	AMOUNT OF INVESTMENT.														Names of Officers to whom Interest is sent.
	3½ per cent., 1842-43.	3½ per cent., 1854-55.	3½ per cent., 1865.	3½ per cent., 1879.	3½ per cent., 1900-01.	3 per cent., 1876-97.	4 per cent., 1915-16.	4 per cent., 1916-17.	5 per cent., 1929-47.	5½ per cent., 1920.	5½ per cent., 1922.	5½ per cent., 1923.	5½ per cent., 1928.	Debentures and Railway shares.		TOTAL.
Brought forward	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
	37,35,500	84,96,300	1,01,81,400	3,91,600	65,35,300	19,51,100	2,60,500	17,49,700	40,74,300	3,410,000	35,500	2,000	25,000	5,22,15,900	8,99,95,400
Deposits held on account of Indian Life Insurance Companies under Sec. 4 of Act VI of 1912.															
Britania Life Assurance Co., Ltd.	..	2,000	7,000	..	16,000	..	..	..	..	..	..	..	..	..	25,000
Bombay, Baroda and Central India and Rajputana-Malwa Railway Zoroastrian Association, Bombay	12,000	12,000	9,000	..	16,000	..	..	..	..	..	..	..	..	..	49,000
Shanghai Life Insurance Co., Ltd.	..	..	..	..	..	..	..	..	2,00,000	..	..	..	..	..	2,00,000
Indian Allied Life Insurance Co., Ltd., Allahabad	..	..	..	..	..	25,000	..	..	..	..	..	..	..	..	25,000
Great Eastern Life Assurance Co., Ltd. Singapore	2,000	23,500	20,000	2,000	2,500	..	..	..	..	..	..	..	..	..	50,000
TOTAL OF CONTROLLER OF CURRENCY TRUST ACCOUNT	37,49,500	85,33,500	1,02,17,400	3,93,600	65,69,800	19,76,100	2,60,500	17,49,700	42,74,300	3,41,000	35,500	2,000	25,000	5,22,15,900	9,03,44,400
TOTAL CIVIL OFFICERS IN DIRECT ACCOUNT	1,77,400	5,01,700	33,02,100	59,300	20,000	2,38,900	54,100	5,70,000	3,62,200	23,000	1,16,700	..	30,000	6,700	56,39,400
GRAND TOTAL	39,26,900	90,35,500	1,35,19,800	4,52,900	67,76,800	22,05,000	3,14,900	23,19,700	46,36,500	3,64,000	1,52,200	2,000	55,000	5,22,22,600	9,59,83,800

Names of Persons or Funds on whose behalf held.	AMOUNT OF INVESTMENT.							TOTAL.
	3 per cent., Loans.	Various 3½ per cent., Loans.	Various 4 per cent., Loans.	5 per cent., Loan.	5½ per cent., Loans.	Post Office cash certificate.	Debentures & Railway shares.	
	R	R	R	R	R	R	R	R
Trust Account Investment held under Articles 67B and 70, Government securities Manual.								
DEPOSITS ON ACCOUNT OF LOST CURRENCY NOTES.								
Abdul Shakur and Shaik Kallu	...	300	...	...	...	...	...	300
Azim Miah	..	300	..	...	...	...	...	300
Baborali Sirkar	...	100	...	...	...	...	...	100
Bahari Lal	..	200	...	...	..	..	..	200
Bankim Chandra Guha	..	200	...	...	..	...	..	200
Bell, J. W.	...	1,000	...	...	...	...	...	1,000
Bilash Roy and Sew Dutt Roy	...	100	...	...	...	...	...	100
Bissessur Saraswati	...	700	...	...	...	..	...	700
Charles Claph	...	100	...	...	...	...	...	100
Chunder Kanto Bose	...	200	..	...	...	...	..	200
Commissioner of Paper Currency, Allahabad	...	700	...	...	...	...	...	700
Dwarkanath Debendra Nath Saha	200	...	..	200
George Drumond	..	500	...	...	...	..	...	500
Gopi Nath Maity, Rai Bahadur	...	1,600	...	...	...	..	...	1,600
Gourhari Banik and Mohesh Chandra Banik	...	200	...	...	...	...	...	200
Government Agency Balance	500	...	...	...	...	500
Govind Ram and Dalchand	...	1,700	...	...	...	...	...	1,700
Grindlay Groom & Co.	...	200	...	...	...	...	...	200
Gudar Mollah	...	200	...	...	...	...	...	200
Gulab Chand Shahu	...	500	...	...	...	...	...	500
Guru Charan Sarkar	...	1,000	...	...	...	...	...	1,500
Ismail Miah and Ibrahim Miah	...	1,800	...	...	...	...	...	1,800
Jadu Nath Goswami	...	100	..	...	...	...	...	100
Jane widow of Chowhari Deen	1,000	...	...	..	1,000
Kadi Karikar	...	200	...	...	...	...	..	200
Kallan Khan and Saiduddin Khan	100	...	...	..	100
Karim Bux Hajee	...	500	...	...	...	...	...	500
Kharidar Jeet Bahadur	...	300	...	...	...	...	...	300
Khoob Lall Shahu	...	1,500	..	...	...	...	...	1,500
Carried over	...	14,700	500	1,100	200	...	...	16,500

Names of Persons or Funds on whose behalf held.	AMOUNT OF INVESTMENT.							TOTAL.
	3 per cent., Loan.	Various 3½ per cent., Loans.	Various 4 per cent., Loans.	5 per cent., Loan.	5½ per cent., Loans.	Post Office cash Certificate.	Debentures & Railway Shares.	
	R	R	R	R	R	R	R	
Brought forward	...	14,700	500	1,100	200	...	...	16,500
Kishan Lal Malpani	...	500	...	...	...	...	...	500
Magui Ram Bhakat	...	100	...	...	...	...	...	100
Mahomed Amin of Pendra Road	...	500	...	...	...	...	...	500
Moulvi Ahmed Ali	800	...	...	...	...	800
Mulraj Bhabra	...	500	...	...	...	...	...	500
Munshi Yar Mahomed Bepari	...	300	...	...	...	...	...	300
Naruddin Sircar	...	100	...	...	...	...	...	100
Panchanan Singh	...	300	...	...	...	...	...	300
Pran Nath Chowdhuri	...	200	...	...	...	...	...	200
Paramanantha Agarwala	...	100	...	...	...	...	...	100
Pundit Rama Sanker Misr, S. C. S.	...	100	...	...	...	...	...	100
Pyari Mohun and Nanda Mohun Shaha.	...	400	...	...	...	...	...	400
Rai Charan Dutta	...	100	...	...	...	...	...	100
Ram Saran Ram	500	...	...	...	...	...	...	500
Rakhal Dasi Debi	800	...	...	...	800
Ram Sukh Bhakat and Ram Ratan Bhakat.	...	200	...	...	...	...	...	200
Rajendro Narain Singh Deo	10,500	...	...	10,500
Rana Sir Sheo Raj Singh, K.C.I.E.	14,300	...	...	...	14,300
Riplal Mahto	...	200	...	...	...	...	...	200
Rohini Kanto Nandanbasi	...	100	...	...	...	...	...	100
Sarbananda Das	...	100	...	...	...	...	...	100
Sital Prosad Agarwala	...	100	...	...	...	...	...	100
Soba Ram	...	400	...	...	...	...	...	400
Srimatti Sarat Kumari Dassi	...	100	...	...	...	...	...	100
Srikanto Shah Chowdhury	...	300	...	...	...	...	...	300
Syed Mahomed Ibrahim Hossain Khan and Syed Akbar Ali Khan	...	500	...	...	...	...	...	500
Tokhram Agarwalla and Rama Nand Agarwalla	...	200	...	...	...	...	...	200
Thiroovengada Swamy Naicker	...	300	...	...	...	...	...	300
Tikari Raj	...	100	...	...	...	...	...	100
Vyse, J. C.	...	100	...	...	...	...	...	100
Ahmedabad Dholka Railway shares	59,900	59,900
TOTAL TRUST ACCOUNT	500	20,900	1,300	16,200	10,700	...	59,900	1,09,500

Names of Persons or Funds on whose behalf held.		AMOUNT OF INVESTMENT.							
		3 per cent., Loan.	Various 3½ per cent. Loans.	Various 4 per cent. Loans.	5 per cent. Loan.	5½ per cent. Loan.	Post Office Cash Certificate.	Debentures & Railway shares.	TOTAL.
		R	R	R	R	R	R	R	R
Government Promissory Notes held under Civil officers in direct account.									
Deputy Commissioner, Delhi.									
Security Deposit of Abdul Rashid		...	500	...	...	...	...	...	500
Do. Pandit Anant Ram		1,500	...	...	...	...	...	...	1,500
Do. G. Kanahiya Lal		500	...	...	...	...	...	...	500
Do. Lala Jai Narain		500	...	...	...	...	...	...	500
Do. Malik Lal Din		...	500	...	...	...	...	...	500
Do. Munsif Suraj Narain.		...	500	...	...	...	...	...	500
Do. Syed Mohamed Irtiza Wahidi.		...	500	...	...	...	...	...	500
Do. L. Hirdy Narain Harnam Das		500	...	...	...	...	...	...	500
Do. Syed Jaffer Hussain		200	...	...	...	...	...	...	200
Do. Dwarka Prasad		100	...	...	...	...	...	...	100
Do. Kunja Behari Lal		...	500	...	...	...	...	...	500
Do. Amir Mirza		...	500	...	...	...	...	...	500
Do. Nazir Ahmad Quraishi		...	...	...	...	500	...	...	500
Do. Tarini Prosad Singh		...	...	...	...	...	650	...	650
Do. Krishna Prosad		...	...	...	...	500	...	...	500
CONTROLLER OF PRINTING STATIONERY AND STAMPS.									
Security deposit of Managing Agents, Ganges Rope Company, Ltd.		300	100	...	...	...	...	...	400
„ M. L. Banerjee		...	300	...	...	...	...	...	300
„ Upper India Couper Paper Mills Co., Limited		...	1,500	...	...	...	...	...	1,500
P. M. Bagchi & Co.		800	3,300	...	...	...	...	...	4,100
„ Tittagarh Paper Mills Company, Limited		...	1,200	...	...	...	...	...	1,200
„ A. P. Ghosh		300	...	...	...	...	...	...	300
„ Ovani, J. & Co.		...	4,000	...	...	...	...	...	4,000
„ Sherman & Co.		...	...	...	...	1,000	...	...	1,000
„ Fanindra Nath Gupta		...	400	...	...	...	...	...	400
„ Jadu Nath Pan & Company		...	1,500	...	...	...	...	...	1,500
„ Mohamed Hossain Khoda Bux Con- tractor		...	2,600	...	...	...	...	...	2,600
Carried over		4,700	17,900	...	...	2,000	650	...	25,250

Names of Persons or Funds on whose behalf held.	AMOUNT OF INVESTMENT.							TOTAL.
	3 per cent. Loan.	Various 3½ per cent. Loans.	Various 4 per cent. Loans.	5 per cent. Loan.	5½ per cent. Loan.	Post Office Cash Certificate.	Debt-ture & Railway shares.	
	R	R	R	R	R	R	R	R
Brought forward	4,700	17,900	..	...	2,000	650	...	25,250
SUPERINTENDENT GOVERNMENT PRINTING.								
Abdus Samad Contractor		600	...	...	...	...	...	600
Messrs. B. K. Mukerjee			...	...	1,000	...	...	1,000
Gwalior.								
Bhadaura Estate	...	...	...	...	...	100	...	100
Dewan of Lalgarh	...	...	...	...	...	6,200	...	6,200
Dewan Jaswant Singh of Sirsi	...	...	...	...	...	2,100	...	2,100
Luchman Singh of Karandia	...	...	...	...	...	900	...	900
Thakur Bhim Singh of Tappa	...	...	...	...	...	900	...	900
Thakur Rai Singh of Patharia	...	...	...	...	...	250	...	250
Quetta.								
Quetta Municipality	...	...	...	15,000	...	...	...	15,000
Calcutta.								
Medical Store-keeper to Government	500	1,400	...	...	...	...	1,500	3,400
Officer-in-charge Medical Distribution Government of India Army Department, Calcutta.	...	...	...	...	500	...	...	500
TOTAL CIVIL OFFICERS IN DIRECT ACCOUNT.	5,200	19,900	...	15,000	3,500	11,400	1,500	56,500
TOTAL TRUST ACCOUNT	500	20,900	1,300	16,200	10,700	...	59,900	1,09,500
GRAND TOTAL	5,700	40,800	1,300	31,200	14,200	11,400	61,400	1,66,000

Besides the above the following Government Promissory Notes were received but not converted into Book Debt Certificate during the year 1918.

Case No.		Rs.
126	China Mutual Life Insurance Co., Ltd., Shanghai	2,00,000
200 & 246	Bombay Zoroastrian Mutual Death Benefit Fund, Bombay	17,000
201	Christian Mutual Provident Fund, Lahore	9,500
202	Asian Commercial Assurance Co., Ltd., Bombay	2,500
214	Industrial and Prudential Assurance Co., Ltd., Bombay	20,000
215	Bombay, Baroda and Central India and Rajputana Malwa Railway Zoroastrian Association, Bombay	6,500
237	Indian Christian Provident Fund, Madras	4,000
245	Bombay Mutual Life Assurance Society, Ltd., Bombay	7,000
259	Bombay Baroda Assurance Co., Ltd., Bombay	25,000
173 & 258	Mysore Railway Debenture Loan Sinking Fund	2,25,000
185	Chundon Basini Dhor	400
231	Bombay, Baroda and Central India Railway Provident Fund	50,000
236, 257 & 313	East Indian Railway Savings Bank	11,000
314	Ditto Colliery Benefit Fund	2,000
283	Patriotic Fund	5,000
156	General Manager, Court of Wards, Ajmer	50,000
194	Ditto ditto	7,500
189	Political Agent, Bundelkhand	600

Case No.	207	Commissioner of Ajmer Merwara	500
"	208	Ditto ditto	500
"	222	Controller of Printing, Stationery and Stamps	86,000
"	293	Ditto ditto	14,000
"	311	Ditto ditto	2,06,000
"	247	Deputy Controller in charge, Paper Currency, Calcutta	1,000
"	250	Treasury Officer, Coorg	400
"	256	Political Agent, Nepal	20,000
"		Resident at Gwalior	1,000

E. M. COOKE,

Offg. Controller of Currency.

THE TREASURY;
Calcutta, 30th January 1919.

POSTS AND TELEGRAPHS. (TELEGRAPH TRAFFIC.)

NOTIFICATIONS.

Calcutta, the 5th March 1919.

No. 1720-T.—Mr. S. J. J. Garson, who was appointed officiating Deputy Superintendent, 2nd class, in Notification No. 851-T., dated the 30th January 1919, reverted to the grade of Telegraph Master with effect from the 19th February 1919.

The 7th March 1919.

No. 1765-T.—Mr. W. Halge, Deputy Superintendent, 2nd class, has been granted privilege leave for eight weeks with effect from the 9th January 1919.

Mr. B. F. Brendish, Telegraph Master, is appointed to officiate as Deputy Superintendent, 2nd class, during the absence of Mr. Halge until further orders.

No. 1768-T.—Mr. F. C. Kidd, officiating Superintendent of post offices, Traffic, on Field Service, reverted to the grade of Telegraph Master with effect from the 16th February 1919.

Mr. H. C. Hogg, Telegraph Master on Field Service, is appointed to officiate in the second division of the Superior Traffic Branch as Superintendent of post offices, Traffic, with effect from the 16th February 1919, in the arrangements *vice* Mr. Sutherland on leave.

Mr. G. W. Butcher, Telegraph Master, continues to officiate as Superintendent of post offices, Traffic, Central Circle, with effect from the 16th February 1919, *vice* Mr. Hogg on Field Service.

G. R. CLARKE,

Director-General of Posts and Telegraphs.

The 6th March 1919.

No. 1739-T.—Reports of opening and closing of offices received during the period 27th February 1919 to 5th March 1919.

Name of Office.	Where situated.	Date.	REMARKS.
<i>Railway Telegraph Offices.</i>			
Bold	His Exalted Highness the Nizam's Guaranteed Railway.	...	Closed.
Chondi	Ditto	...	Do.
Sadhli	Bombay, Baroda and Central India Railway.	1st February 1919	Opened.
Sandbasal	Ditto	" " "	Do.
Ten Talav	Ditto	" " "	Do.

F. T. DEMONTE,

Deputy Director-General, Telegraph Traffic.

POSTS AND TELEGRAPHS. (POST OFFICE.)

NOTIFICATIONS.

Simla, the 27th February 1919.

No. 9s-*Ap.*—~~Mr.~~ Bahadur D. S. Captain, Superintendent of Post Offices, 1st grade and Officiating Deputy Postmaster-General, 1st grade, Bombay, is granted privilege leave for three months, with effect from the 21st January 1919.

No. 21s-*Ap.*—Mr. G. V. Tulpula, the 3rd March 1919. Mr. Tulpula, Superintendent of post offices, 5th grade, is granted privilege leave for two months and fifteen days, with effect from the 15th March 1919, or from any subsequent date on which he may avail himself of it.

No. 27s-*Ap.*—Mr. Muhammad Siddiq, Clerk, office of the Postmaster-General, Central Circle, is appointed to officiate as Superintendent of post offices, 5th grade, with effect from the 18th February 1919 and until further orders.

No. 32s-*Ap.*—Mr. W. Gillespie, 3rd Assistant Postmaster, Bombay, pay Rs. 200—300 and sub. *pro tem.* 1st Assistant Postmaster, Bombay, pay Rs. 300—400, with effect from the 26th December 1918.

Mr. D. Emmannel, 1st Assistant Postmaster, Mangalore, pay Rs. 200—300 and officiating Postmaster, Mandalay, pay Rs. 300—400, is appointed sub. *pro tem.* Postmaster, Mandalay, with effect from the 26th December 1918 and until further orders.

G. R. CLARKE,

Director-General of Posts and Telegraphs.

CURRENCY NOTE

The following Currency Note of the Cawnpore Circle is stated to have been destroyed and payment of its value has been claimed by the person whose name is printed on the number. Any other person claiming right to it is warned to come forward at once with the undersigned.

NOTE WHOLLY DESTROYED

Register No.	No. of Note.	Value.	Name of Claimant.
H-141 of 1918-19	DB 19569 77	100	stry, C/o Abdul Bariwala, 7, Geratalow, Kalabagan, Bestee New Road, Calcutta

PAPER CURRENCY DEPARTMENT: }
Cawnpore, the 4th March 1919. }

J. W. KELLY,

Currency Officer.

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LIST OF NEW BOOKS PUBLISHED DURING THE CURRENT QUARTER.

(The amounts within parentheses are for packing and postage.)

LEGISLATIVE DEPARTMENT.

The Central Provinces Code, 4th Edition, 1918. Super-royal 8vo. Cloth, lettered. Rs. 4-8 (8s.)

1911.

VIII Army Act (modified up to 1st August 1918), in Hindi and Urdu. 4s. 6p. (1s.)

1918.

- I Indian Forest (Amendment), in Urdu and Hindi. 3p. (1s.)
- III Indigo Cess, in Urdu and Hindi. 3p. (1s.)
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ORDINANCES.

- I Indian Paper Currency, in Urdu and Hindi. 3p. (1s.)
- II The Gold Coinage, in Urdu and Hindi. 3p. (1s.)
- III Paper Currency, in Urdu and Hindi. 3p. (1s.)

FOREIGN AND POLITICAL DEPARTMENT.

ORDER OF THE INDIAN EMPIRE.

NOTIFICATION.

Delhi, the 7th March 1919.

No. 41-I. E.—Under the provisions of Section XXII of the Statutes of the Eminent Order of the Indian Empire, His Excellency the Grand Master has been pleased to appoint the Hon'ble Lieutenant-Colonel R. E. Holland, C.I.E., to be Secretary of the Order.

By order of the Grand Master,
G. D. OGILVIE,

for Secretary to the Most Eminent Order
of the Indian Empire.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATIONS.

Delhi, the 4th March 1919.

No. 633-G.—With the sanction of His Majesty's Government, the Governor-General in Council is pleased to recognise the appointment of Senhor Mario Savard de Saint Brissac Marques as Consul for Brazil at Calcutta.

The 5th March 1919.

No. 645-G.—The Governor-General in Council is pleased to recognise the appointment of Monsieur P. Staal as Acting Consul-General for the Netherlands at Calcutta, during the absence of Monsieur J. Barendrecht.

The 7th March 1919.

No. 797-Est. A.—The undermentioned officers have been placed on special duty under the orders of the Political Resident in the Persian Gulf, with effect from the date noted against each :—

Captain S. E. Hedgecock, 8th Welsh Pioneers.	6th April 1918.
Captain L. M. Yetts, 1-5th Queen's Regiment.	25th April 1918.
Second-Lieutenant R. S. Cooke, 5th Argyll and Sutherland Highlanders.	22nd May 1918.
Captain M. S. Channing Pearce, 1-4th Dorset Regiment	7th June 1918.
Lieutenant A. Platts, I.A.R.O.	1st July 1918.
Major H. H. Thorburn, C.I.E., I.M.S.	5th July 1918.
Captain F. E. Carver, 1-4th Dorset Regiment.	10th July 1918.
Captain H. D. Creedy, I.A.R.O.	13th July 1918.
Captain H. McCormick, Leinster Regiment.	18th July 1918.
2nd Lieutenant M. B. Browne, 7th Hussars.	22nd July 1918.
Lieutenant C. E. Berey, I.A.R.O.	29th July 1918.
Captain P. S. Hargreaves, 14th Lancers.	20th August 1918.
2nd Lieutenant F. W. Hall, 1-5th Queen's Regiment.	22nd August 1918.
Lieutenant C. C. C. Lewis, I.A.R.O.	27th August 1918.
Lieutenant A. H. S. Campbell, R.E.	29th August 1918.
Lieutenant W. G. Buttolph, 1st Herts Yeomanry.	30th August 1918.
Lieutenant R. A. L. Moysay, 62nd Punjabis.	7th September 1918.
2nd Lieutenant T. A. Margrett, R.F.A.	7th September 1918.
Lieutenant H. I. Lloyd, K.O.R.L.	9th September 1918.
Captain L. C. R. Wilkinson, R. F. A.	9th September 1918.
Lieutenant B. H. Cates, I.A.R.O.	22nd September 1918.
Lieutenant E. J. Johnson, I.A.R.O.	30th September 1918.

DENYS BRAY,

Secretary to the Government of India.

The 4th March 1919.

No. 757-Est. A.—Lieutenant Colonel R. L. Kennion, C.I.E., of the Political Department, is granted privilege leave for 3 months combined with furlough for 9 months, with effect from the 9th December 1918, under Articles 233 and 308 (b) of the Civil Service Regulations.

The 6th March 1919.

No. 783-Est. A.—Mr. G. Cunningham, of the Political Department, is posted as Personal Assistant to the Chief Commissioner, North-West Frontier Province, with effect from the 1st February 1919.

No. 784-Est. A.—Mr. F. P. Rennie, of the Political Department, is granted privilege leave for 38 days combined with furlough for 10 months and 22 days under Articles 233, 260 and 308 (b), Civil Service Regulations, with effect from the 6th January 1919.

No. 823-I. B.—In exercise of the power conferred by clause (ii) of section 26 of the Regulation for the better administration of the Hyderabad Residency Bazars, 1895, the Governor General in Council is pleased to exempt the Overseer, Public Works Department, Hyderabad Division, for the time being, from the payment of vehicle tax imposed by the notification of the Resident at Hyderabad No. 44-J., dated the 26th May 1913, in respect of the vehicle that may be owned by him for the performance of Government duty.

R. E. HOLLAND,

Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.**LEAVE AND APPOINTMENTS.***Simla, the 4th March 1919.*

No. 305-F. E.—Mr. A. W. Pim, C.I.E., I.C.S., has been placed on special duty in the Finance Department Secretariat for six months with effect from the 18th February 1919.

No. 311-F. E.—The following promotions of officers in the Indian Finance Department are notified :—

With effect from the 6th January 1919.

Mr. W. Alder, I.C.S., is promoted substantively to Class I of Accountants General.

Mr. E. M. Cook, C.I.E., I.C.S., is promoted substantively to Class II of Accountants General.

Mr. E. Burdon, I.C.S., is promoted substantively to Class III of Accountants General.

Delhi, the 5th March 1919.

No. 329-F. E.—Mr. J. C. Bell has been posted as Deputy Accountant General, Posts and Telegraphs, Postal Branch, Calcutta, with effect from the 8th February 1919.

No. 330-F. E.—Mr. H. G. Tomkins, C.I.E., Accountant General, Posts and Telegraphs, has been granted combined leave for one year, *viz.*, privilege leave for 2 months and 3 days and furlough on medical certificate for the remaining period with effect from the 7th February 1919.

Mr. J. C. Mitra has been appointed to officiate as Accountant General, Posts and Telegraphs, with effect from the same date.

No. 331-F. E.—Mr. A. C. Bose, a Senior Accountant in the office of the Accountant General, Bengal, has been appointed as officiating Assistant Accounts Officer, Class II, in that office with effect from the 8th February 1919 and until further orders.

No. 332-F. E.—Mr. F. A. C. Rebello, Deputy Accountant General, Bombay, has been granted privilege leave for 2 months and 6 days with effect from the 12th February 1919.

Mr. T. S. Iyer, a Senior Accountant in the office of the Accountant General, Bombay, has been appointed to officiate as Assistant Accounts Officer, Class II, in that office with effect from the 19th February 1919 and until further orders.

No. 333-F. E.—Mr. R. C. Keating, Assistant Audit Officer, Class II, in the office of the Chief Auditor, Oudh and Rohilkhand Railway, has been granted leave on medical certificate for 6 months and 6 days with effect from the 26th November 1918.

No. 334-F. E.—In Notification No. 514-F. E., dated the 28th April 1915, published on page 632 of the Gazette of India, Part I, dated the 1st May 1915, relating to Mr. A. Krishna Rao, substitute the words "Provisionally substantive" for "Sub. *pro tempore*."

No. 308-G1. (F. E.).—Lt.-Col. A. L. C. McCormick, C.I.E., R.E., on return to duty assumed charge of the appointment of Mint Master, Calcutta, on the 27th February 1919.
2. Lt.-Col. J. J. Bourke, I.M.S., Officiating Mint Master, Calcutta, is granted privilege leave for 3 months with effect from the 27th February 1919 combined with furlough up to the 31st March 1920.

SEPARATE REVENUE.

INCOME-TAX.

The 4th March 1919.

No. 637-F.—In exercise of the powers conferred by section 44 of the Indian Income Tax Act, 1918, the Governor General in Council is pleased to direct that the said Act shall not apply to the following classes of income:—

(1) Gratuities which are granted to officers and others in respect of wounds or injuries received either in action or in the performance of military duty otherwise than in action.

(2) Gratuities which are granted to the widows, children or other relatives of officers and others who are killed in action, or suffer violent death due directly or wholly to war service, or are killed or die of injuries sustained on flying duty or while being carried on duty in air-craft under proper authority, or die within seven years from wounds or injuries so received.

The 6th March 1919.

No. 662-F.—In exercise of the powers conferred by section 44 of the Indian Income Tax Act, 1918 (VII of 1918), the Governor General in Council is pleased to exempt the salaries of His Majesty's Trade Commissioners in India from liability to the tax payable under the said Act.

SEPARATE REVENUE.

STAMPS.

The 7th March 1919.

No. 668-F.—In exercise of the powers conferred by section 35 of the Court Fees Act, 1870 (VII of 1870), the Governor General in Council is pleased to remit the fees chargeable under items 1 (a) and (b) of Schedule II of the said Act on applications for transfer of registry in the land records of house-sites in towns in the Madras Presidency.

H. F. HOWARD,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

CUSTOMS DUTIES.

Delhi, the 8th March 1919.

No. 2216-D.—In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), as amended by Act XII of 1914, the Governor General in Council is pleased to prohibit the bringing, by sea or by land, into British India of any copy of the book entitled "Islam, a challenge to Faith" published by S. M. Zwemer.

CUSTOMS—WAR.

The 8th March 1919.

No. 2145-D.—The following War Trade Department list, dated the 23rd January 1919, with the Supplement thereto on the subject of prohibitions of export from the United Kingdom is published for general information :—

WAR TRADE DEPARTMENT,
4, CENTRAL BUILDINGS,
WESTMINSTER, S. W. 1,
23rd January, 1919.

List of goods the export of which is prohibited by the Royal Proclamation of the 10th May, 1917, as amended by Orders of Council of the 22nd June, 1917, the 13th July, 1917, the 14th August, 1917, the 28th August, 1917, the 18th October, 1917, the 27th November, 1917, the 18th December, 1917, the 22nd January, 1918, the 8th February, 1918, the 26th February, 1918, the 8th March, 1918, the 12th April, 1918, the 25th April, 1918, the 14th May, 1918, the 11th June, 1918, the 2nd July, 1918, the 30th July, 1918, the 6th August, 1918, the 27th August, 1918, the 1st October, 1918, the 15th October, 1918, the 19th November, 1918, the 29th November, 1918, the 6th December, 1918, the 13th December, 1918, the 20th December, 1918, the 24th December, 1918, the 27th December, 1918, the 3rd January, 1919, the 7th January, 1919, the 10th January, 1919, and the 17th January, 1919, further amended by notices appearing in the * "Board of Trade Journal," to be exported from the United Kingdom to the following destinations, viz. :—

Goods marked (A) to All Destinations ;

Goods marked (B) to All Ports and Destinations Abroad other than Ports and Destinations in British Possessions and Protectorates ;

List C.—By order of Council dated 1st October, 1918, as amended by order of Council of the 24th December, 1918, and the 7th January, 1919, All Goods (other than (1) printed matter and (2) personal effects accompanied by their owners) are prohibited from export to All Destinations in European and Asiatic Russia and in other Foreign Countries in Europe and on the Mediterranean, except France and French Possessions, Italy and Italian Possessions, Belgium, Portugal, Greece, Spain, Morocco, Palestine and Syria as far north as a line from Alexandretta to Aleppo inclusive and as far east as the Hedjaz railway inclusive and to all Ports in any such Foreign Countries.

NOTE.—Goods removed from "A" or "B" automatically come under List C.

See, however, the following.—

APPENDIX No. 1	.	.	.	.	.	Open General Licences.
Page 14.						
APPENDIX No. 2	.	.	.	.	.	List of Free Goods.
Pages 15—16.						
APPENDIX No. 3	.	.	.	.	.	Exports to Switzerland.
Pages 17—18.						

* Orders of Council and notices issued subsequently to the date of this list are published in the "Board of Trade Journal," which may be obtained either directly or through any bookseller from the undermentioned branches of H. M. Stationery Office :—

London : Imperial House, Kingsway, W. C. 2 ;

Cardiff : 1, St. Andrew's Crescent ;

Manchester : 37, Peter Street ;

Edinburgh : 23, Forth Street ;

or from Messrs. E. Ponsonby, Ltd., 115, Grafton Street, Dublin.

This list cancels all similar lists issued by the War Trade Department prior to 23rd January 1919.

A

- (B) **Accountrements**, not otherwise prohibited; (14-8-17).
- (A) **Aceto-celluloses**.
- (A) **Aerated and Mineral Waters**, except unsweetened mineral waters; (1-5-17) (29-11-18).
- (A) **Aeroplane engines and their component parts**.
- Agricultural machinery**, see **Machinery**.
- (A) **Aircraft of all kinds and their component parts**, together with accessories and articles suitable for use in connection with aircraft.
- Aircraft, Steel stampings suitable for**, see **Steel**.
- (A) **Albumen other than blood albumen**; (8-9-16) (19-2-17) (20-12-18).
- Ale**, see **Beer**.
- Alumina**, see **Phosphate Rock**.
- (A) **Ammonia, sulphate of, and mixtures containing sulphate of ammonia**; (19-1-17) (22-1-18) (6-8-18).
- (A) **Anchors**; (30-3-17).
- (A) **Aneroids suitable for aircraft**.
- Animal fats**, see **Fats**.
- Animal hair**, see **Hair**.
- Animal hoofs**, see **Gluestock**.
- Animal oils**, see **Oils**.
- Animal waxes**, see **Waxes**.
- (A) **Animals, living, for food**; (12-12-16).
- (A) **Animals, pack, saddle and draught, suitable, or which may become suitable, for use in war**; (8-1-15).
- Apatites**, see **Phosphate Rock**.
- (A) **Armour plates, armour quality castings, and similar protective material**.
- Armoured cable**, see **Wires**.
- (A) **Arms, not being Firearms and their component parts**.
- (A) **Arrowroot**.
- (A) **Asbestos, raw, crude, and opened fibre**; (27-11-17) (13-12-18).
- (A) **Asphalt and articles containing asphalt**; (22-6-17) (22-1-18) (26-2-18).
- (A) **Asphalt, coal tar**; (25-5-16) (22-6-17) (22-1-18).

B

- (B) **Baggings, old**.
- Bags**, see **Nitrate**.
- (A) **Baking powder**; (12-3-17).
- (A) **Balsam of tolu**; (19-11-18).
- (A) **Banana meal and banana flour and preparations containing banana meal and banana flour**; (22-6-17)
- Banknotes**, see **Notes**.
- (A) **Barium sulphate**; (11-6-18) (6-8-18) (20-12-18).
- Bark**, see **Cinchona**.
- (A) **Barley, barley meal and pearled and pot barley**.
- (B) **Barographs, suitable for aircraft**; (6-12-18).
- (A) **Barometers and their component parts**; (17-11-16) (19-2-17).

- (A) **Barrels and casks, wooden (other than such barrels or casks as contain goods to be shipped for exportation and are allowed by the Commissioners of Customs and Excise to be shipped as the containers of such goods), whether whole or in shooks, and their distinctive component parts**; (12-12-16) (1-5-17) (10-5-17) (14-5-18).
- (A) **Basic slag**; (23-10-16).
- (B) **Bauxite**.
- (A) **Bayonets and their component parts**.
- (A) **Beans of all kinds including haricots**; (12-12-16) (27-11-17).
- (A) **Bean flour and meal**.
- (A) **Beer and ale**; (1-5-17).
- Beet seed**, see **Seeds**.
- (B) **Bichromate of soda**.
- (A) **Binder twine**; (23-10-16) (12-3-17).
- Biscuit meal**, see **Cakes and Meals**.
- (A) **Biscuits**.
- (A) **Bitumen, liquid or solid, and articles containing bitumen**; (10-5-17) (22-6-17) (22-1-18) (26-2-18).
- (A) **Boats and craft**; (10-5-17) (18-12-17).
- (A) **Boilers (not including portable boilers) and their component parts**; (25-6-16) (14-5-18) (10-1-19).
- (B) **Boiler tubes**; (17-1-19).
- (A) **Bones (except fish bones) in any form and bone ash (see also Whalebone)**.
- (A) **Boots and shoes (children's), with soles or uppers of leather**; (8-7-16) (30-3-17).
- Bran**, see **Offals of Corn**.
- Brass**, see **Copper**.
- (A) **Bread**.
- Brewers' grains**, see **Grains**.
- (B) **Bristles, of European origin**; (26-6-16) (8-3-18) (2-7-18) (17-1-19).
- Broccoli seed**, see **Seeds**.
- (A) **Bromine** (12-4-18).
- Bronze**, see **Copper**.
- Brussels sprouts seed**, see **Seeds**.
- (A) **Buckwheat**; (12-12-16).
- Buffalo hides**, see **Hides**.
- Bullion**, see **Silver**.
- (A) **Butter**.

C

- Cabbage seed**, see **Seeds**.
- (A) **Cables, chain**.
- Cables**, see **Wires and Cables**.
- (A) **Cakes and Meals (which may be used as forage or food for animals), the following** :—
 - Biscuit meal**;
 - Calf meal**;
 - Cocoanut and poonac cake**;
 - Compound cakes and meal**;
 - Cotton seed cake and cotton seed meal**;
 - Fish meal and concentrated fish**;
 - Gluten meal or gluten feed**;
 - Ground nut or earth nut cake and meal**;
 - Hemp seed cake and meal**;
 - Husk meal**;
 - Linseed cake and meal**;
 - Locust bean meal**;

- Maize germ meal ;
 Maize meal and flour ;
 Meat meal ;
 Palm nut cake and meal ;
 Poppy seed cake and meal ;
 Rape seed or colza seed cake and meal ;
 Sesame seed cake and meal ;
 Soya bean cake and meal ;
 Sunflower seed cake and meal ;
 Whale cake ;
- (A) **Cakes.**
 Calf meal, see Cakes and Meals.
 (A) **Calfskins.**
 (A) Calves' stomachs ; (25-5-16).
 (B) Camphor ; (1-5-17).
 (A) Candles, (1-5-17) (8-2-18).
 (A) Cannon and other ordnance, and their component parts.
 (A) Caramel, liquid or solid ; (1-5-17).
 Carbonyl chloride, see Phosgene.
 Card pins, see Steel.
 Card wire, see Wire.
 Carnauba wax, see Wax.
 Carrot seed, see Seeds.
 (A) Carriages and mountings for cannon and other ordnance and their component parts.
 Carriages, see Railway.
 (A) Casein and preparations thereof ; (17-11-16) (19-2-17).
 (A) Casings, hog ; (20-12-18).
 Casks, see Barrels.
 (A) Cassava Powder.
 Castings, see Armour Plates and Shipbuilding material.
 Cast iron guttering, &c., see Guttering.
 Cast iron pipes, see Pipes.
 Cattle foods, see Cakes and Meals.
 Cattle foods, patent and proprietary, see Patent.
 Cattle hides, see Hides.
 Cauliflower seed, see Seeds.
 Caustic potash, see Potash.
 Celery seed, see Seeds.
 (A) Celluloid.
 (A) "Celluloid" sheet, non-inflammable, and similar transparent material non-soluble in lubricating oil, petrol or water.
 (A) Cement for building and engineering purposes ; (14-5-18).
 (A) Cereals, Prepared foods derived wholly or partly from.
 Chain cables, see Cables.
 (A) Cheese.
 (A) Chestnut extract, liquid.
 (A) Chicory ; (30-3-17) (27-11-17).
 Chicory seed, see Seeds.
 (A) Chick peas ; (12-12-16).
 (A) Chlorate, potassium, and mixtures containing potassium chlorate, (19-11-18).
 (B) Chrome ore.
 (A) Chronometers and their component parts ; (23-10-16) (15-10-18).
 (A) Cinchona bark, its alkaloids and their salts and preparations of any of these substances ; (1-5-17) (27-11-17) (22-1-18).
 Clover seed, see Seeds.
 Cloves, see Spices.
- (A) Coal, except coal, allowed by the Commissioners of Customs and Excise to be shipped as bunker coal ; (27-11-17).
 Coal tar asphalt, see Asphalt.
 (B) Coal tar pitch (15-10-18).
 (A) Coal tar, all products obtainable from and derivatives thereof, (except solvent naphtha, cresylic acid and mixtures containing cresylic acid), suitable for use in the manufacture of dyes and explosives, whether obtained from coal tar or other sources, and mixtures and preparations containing such products or derivatives ; (26-7-16) (29-11-18) (20-12-18).
 (A) Cocaine and its salts and preparations ; (17-11-16).
 Coconut cake, see Cakes and Meals.
 (A) Cocoa, raw, and manufactures thereof except cocoa butter (19-2-17) (20-12-18).
 (B) Cocoa butter (20-12-18).
 (A) Cocoa husks ; (19-2-17).
 (A) Cocoa shells ; (19-2-17).
 Cocoons, see Silk.
 (A) Coffee ; (19-2-17).
 (A) Coffee essence, including coffee essence containing Chicory ; (27-11-17).
 (B) Coir yarn ; (1-5-17).
 (A) Coke and manufactured fuel ; (18-12-17).
 Comb pins, see Steel.
 Combings, see Malt.
 Compound cakes and meal, see Cakes and Meals.
 Condenser tubes, see Shipbuilding Materials.
 (A) Condiments (except table salt) not otherwise specifically prohibited, (1-5-17) (2-7-18).
 (A) Confectionery manufactured wholly, or partly of sugar ; (12-3-17).
 (A) **Copper**, whether refined or unrefined, unwrought, wrought, or partly wrought of all kinds and descriptions, including brass, bronze, yellow metal, and all other alloys of copper ; (23-2-17).
 Copper wire, see Wires.
 (A) Copper ore ; regulus, matte, concentrate and precipitate ; (27-2-17).
 (A) Copper sulphate ; (12-4-18).
 (A) Cork and cork dust ; (22-1-18) (14-5-18) (29-11-18).
 (A) Cornflour.
 (A) Corn grits.
 Corn offals, see Offals.
 (A) Cotton, raw ; (12-3-17).
 Cotton seed cake, and cotton seed meal, see Cakes and Meal.
 Craft, see Boats.
 (A) Cream of Tartar ; (10-1-19).
 (A) Crysolite ; (15-8-16).
 Culms, see Malt.
- D**
- (A) Dari.
 (A) Deer skins ; (15-10-18).

- (A) Dextrine and all articles and mixtures and preparations containing dextrine; (19-2-17) (10-5-17).

Dhol, see Gram.

Diesel engines, see Shipbuilding material.

Distillers' grains, see Grains, &c.

- (B) Docks, floating, and their component parts.

- (A) Dyes and dyestuffs manufactured from coal tar products, and articles containing such dyes and dyestuffs.

E

Earth nut cake and meal, see Cakes and Meals.

- (A) Eggs in shells.

- (A) Egg Powder; (1-5-17).

- (A) Egg, yolk and liquid; (8-9-16) (19-2-17).

Electric lamp filaments, see Tungsten.

Enamel, gold, see Gold.

Engines, internal combustion, see Shipbuilding material.

Engines, see Aeroplane; Railway carriages.

Equipment web, see Web.

- (A) Ergot of rye, and the liquid extract of ergot; (10-5-17) (12-4-18) (15-10-18).

- (A) Explosives, other than industrial; (19-11-18).

F

Faller pins, see Steel.

- (A) Farina; (19-2-17).

- (A) Fats, all animal and vegetable, and articles and mixtures containing such fats, not otherwise specifically prohibited; (19-2-17) (27-11-17).

- (A) Fatty acids, and articles and mixtures containing fatty acids, not otherwise specifically prohibited; (27-11-17).

- (A) Felt, roofing; (26-2-18).

- (B) Ferro-vanadium.

- (A) Fibres, vegetable, not otherwise specifically prohibited; except China grass (ramie fibre); (15-8-16) (19-12-16) (1-5-17) (28-8-17) (8-2-18).

Filaments for Electric Lamps, see Tungsten.

- (A) Firearms and their component parts; (8-2-18) (29-11-18).

- (A) Fish, except the following:—

Bloaters (tinned) and bloater paste, chinchards, herrings (tinned), kippers (tinned), mackerel (tinned or pickled), sprats (including tinned sprats), white fish (tinned); (27-12-18).

- (A) Fish hooks; (18-10-17).

Fish oil, see Oils.

Fishmeal and concentrated fish, see Cakes and Meal.

- (A) Flax, raw.

- (A) Flax shakings.

- (A) Flax tow.

- (A) Flax waste.

Fleashes, see Pickled Grains

Flour, see Banana; Bean; Corn; Lentil; Malt; Maize; Pea; Potato; Rice; Rye; Sago; Tapioca; Wheat.

Foods prepared from cereals, see Cereals.

Forage and food which may be used for animals, see specific headings as, e.g., Beans; Cakes; Hay, Oats, &c.

- (A) Forage, green.

- (A) Fruit and fruit preserves, except olives; (29-9-16) (15-1-17) (19-2-17) (10-1-19).

- (A) Fuel economisers constructed of cast iron pipes, used as auxiliary heating apparatus in connection with land or marine steam boilers; (12-12-16).

Fuel, manufactured, see Coke.

G

- (B) Gall nuts; (28-8-17).

- (A) Game.

Gas meters and component parts thereof, see Tinplates.

Gilding solution, see Gold.

Gill pins, see Steel.

- (A) Ginger, crystallised or preserved; (2-2-17) (10-5-17); see also Spices.

- (A) Glucose, and articles, mixtures and preparations containing glucose; (19-2-17) (10-5-17).

- (A) Gluestock of all kinds, including animal hoofs, untanned hides and pelts, not otherwise specifically prohibited; (12-12-16) (1-5-17) (14-5-18) (19-11-18) (27-12-18).

Gluten meal, or gluten feed, see Cakes and Meals.

- (A) Goat skins; (18-10-17).

- (A) Goldbeater's skin.

- (A) Gold leaf; (15-10-18).

- (A) Gold, liquid, including gold paint, gold enamel, gilding solution and all other pigments containing gold; (12-4-18).

- (A) Grains, Brewers' and Distillers'; (12-12-16).

Grains, Pickled, see Pickled.

- (A) Gram or dhol; (12-12-16).

Grass seed, see Seeds.

- (A) Green forage; (12-12-16).

- (A) Grenades and component parts thereof; (10-5-17).

Ground nut, or earth nut cake and meal, see Cakes and Meals.

- (A) Guanos, except whale guano; (2-2-17) (3-1-19).

Guns, see Cannon, Firearms, Machine.

Gun-metal, see Copper.

- (A) Guttering, cast iron, and cast iron gutter fittings and connections; (2-7-18).

H

Hackle pins, see Steel.

- (A) Hair, animal, and tops, noils, mixtures, waste, and yarns thereof; (8-9-16) (18-10-17).

Haricots, see Beans.

Hawfers, see Steel.

(A) Hay.

Heald wire, see Wire.

(A) Heliographs and their component parts; (2-7-18).

Hemp and hemp manufactures, the following:—

(B) Hemp ropes, old manilla.

Hempseed cake and meal, see Cakes and Meals.

(B) Henbane; (10-5-17) (17-1-19).

(A) Hides of cattle, buffaloes, and horses.

(A) Hides and pelts, clippings of; (12-12-16) (14-5-18).

Hides and pelts untanned, see Gluestock, &c.

Hog casings, see Casings.

(A) Hominy.

(A) Honey and all articles, mixtures and preparations containing honey; (25-5-16) (19-2-17).

Hoofs, animal, see Gluestock.

(A) Horns, ox and cow; (29-11-18).

Horsehides, see Hides.

Hosiery needles, see Needles.

Husk meal, see Cakes and Meals.

(B) Huts, wooden.

(A) Hydrobromic acid; (11-6-15).

I

(A) Indigo, synthetic; (6-8-18).

(A) Invert sugar, and articles, mixtures, and preparations containing invert sugar; (28-8-17).

(B) Iridium and its alloys and manufactures containing iridium; (12-12-16) (22-6-17) (27-11-17).

Iron and steel castings, and forgings for hulls and machinery of ships, see Shipbuilding Material.

Iron (1-5-17), the following:—

(A) Angles, channels, joists, tees and other sectional material.

(A) Bars, including flats, rounds and other sections and shapes.

(A) Billets, blooms and slabs.

(A) Bridgework, pierwork and constructional material.

Castings, see Armour Plates; also Shipbuilding Material.

Channels, see Angles above.

Constructional material, see Bridgework above.

Flats, see Bars above.

Forgings, see Shipbuilding Material.

Guttering, &c., cast, see Guttering.

(A) Ingots.

Joists, see Angles above.

(A) Ore.

Pierwork, see Bridgework above.

(A) Pig.

(B) Pipes, wrought; (17-1-19) (see also Pipes, Cast).

(A) Plates and sheets.

(A) Pyrites.

Radiators, see Radiators.

Rails, see Railway Material.

Rounds, see Bars above.

(A) Scrap.

Sections, see Bars above.

(A) Sheet bars.

Sheets, see Plates above.

Slabs, see Billets above.

Sleepers, see Railway Material.

Springs, see Railway Material.

Tees, see Angles above.

(B) Tubes; (17-1-19).

Wire and wire rods, see Wire.

Wire rope, see Wire.

J

(B) Jute rags, except roofing felt rags; (15-1-17).

(A) Jute, raw and carded; (12-3-17).

(A) Jute threads; (18-12-17).

(A) Jute yarns; (19-12-16) (18-12-17).

K

Kale seed, see Seeds.

Kernels, oleaginous, see Oleaginous.

Kohl rabi seed, see Seeds.

L

Lactose, see Milk Sugar.

(A) Lard of all kinds and imitation lard; (19-2-17) (10-5-17).

(B) Lasts, wooden; (14-8-17) (13-12-18).

Latch needles, see Needles.

(A) Lead coated sheets; (15-8-16).

(A) Lead, dry white.

(A) Leather, except chamois, skivers and seal; (30-3-17) (19-11-18).

(A) Leather, waste; (5-3-18).

Leek seed, see Seeds.

(A) Lentil flour and meal.

(A) Lentils; (12-12-16).

Lettuce seed, see Seeds.

(A) Levulose; (22-6-17).

Lime phosphate, see Phosphate Rock.

Linseed cake and meal, see Cakes and Meals.

Locomotives, see Railway Carriages.

Locust bean meal, see Cakes and Meals.

Lupin seed, see Seeds.

M

(A) Macaroni.

(A) Machine guns, mountings for machine guns, and component parts thereof.

(A) Machinery, agricultural or farming, and component parts thereof; (26-7-16) (12-12-16) (12-3-17) (14-8-17) (18-10-17) (29-11-18) (27-12-18).

(A) Machinery, textile; (13-12-18).

Machinery, Ships, see Shipbuilding Material.

(A) Maize; (12-12-16).

(A) Maize germs; (12-12-16).

Maize germ meal, see Cakes and Meals.

Maize meal and flour, see Cakes and Meals.

(A) Malt; (19-2-17).

- (A) Malt dust, malt flour, culms, sprouts or combings ; (12-12-16).
- (A) Malt sugar (maltose) and articles and preparations containing malt sugar ; (19-2-17) (28-8-17).
- (A) Mandioca.
- (A) Mang'd seed, see Seeds.
- (A) Manures, compound, containing either sulphate of ammonia, superphosphate of lime, or potash ; (2-1-17).
- (A) Manures, organic ; (2-2-17).
- (A) Margarine ; (19-2-17).
- Meals**, see Banana ; Barley ; Bean ; Cakes ; Lentil ; Oat ; Pea ; Rye ; Sago ; Wheat.
- (A) Meat of all kinds (including tinned and potted meat) ; (19-2-17).
- (A) Meat, extract of ; (19-2-17).
- Meat meal, see Cakes and Meals.
- Metals and Ores, see specific headings, e.g., Copper, Iron, &c.
- (A) Mica block, mica sheets and mica splittings ; (22-6-17) (27-11-17).
- Middlings, see Offals of Corn.
- (A) Milk, condensed or preserved.
- (A) Milk powder ; (12-12-16).
- (A) Milk sugar (lactose) ; (22-6-17).
- Mill dust and screenings, see Offals of Corn.
- (A) Millet ; (12-12-16).
- Mineral waters, see Aerated.
- Mineral waxes, see Waxes.
- (B) Mines and their component parts.
- (A) Molasses, and feeding stuffs containing molasses ; (26-7-16) (22-6-17) (20-12-18).
- (B) Molybdenum filament.
- Motor ploughs, see Machinery, Agricultural.
- Mungo, see Woollen Rags.
- Mustard seed, see Seeds.

N

- (A) Needles for bootmaking machines ; (10-5-17).
- (A) Needles, hosiery machine, latch ; (23-10-16) (18-10-17) (29-11-18).
- (A) Nicotine and its compounds ; (6-8-18).
- (B) Nitrate bags ; (17-1-19).
- Noils, see Silk ; Wool.
- *Notes of the Bank of France ; (27-8-18).
- (A) Notes, Russian rouble ; (26-2-18).
- (A) Nuts used as fruit.
- Nuts, see Ground Nuts, Oleaginous, Saponaceous.
- (A) Nux vomica ; (12-4-18) (14-5-18) (11-6-18).

O

- (A) Oats.
- (A) Oatmeal and rolled oats.
- Offals of corn and grain which may be used as food for animals, the following :—**
 - (A) Bran.
 - (A) Middlings.
 - (A) Mill dust and screenings.
 - (A) Pollard.

- (A) Rice meal (or bran) and dust.
- (A) Sharps.

Oils, various :—

- (A) Oils, fish, and articles, mixtures and preparations containing such oils ; (1-5-17) (18-10-17) (12-4-18).
- (A) Oils, fixed, all animal and vegetable, including blended oils and paint oils ; (27-11-17) (13-12-18) (17-1-19).
- (A) Oleaginous kernels, nuts, seeds and products of all kinds ; (12-3-17) (27-11-17).
- (A) Oleo-margarine ; (19-2-17)
- (A) Onions, see also Pickled.
- Onion seed, see Seeds.
- (A) Opium and its preparations.
- (A) Opium alkaloids and their salts and preparations.
- Ordinance, see Cannon ; Carriages.
- Ox and cow horn, see Horns.

P

- Paint, gold, see Gold.
- (B) Palladium and its alloys and manufactures containing palladium ; (12-12-16) (22-6-17) (27-11-17).
- Palmnut cake and meal, see Cakes and Meals.
- (A) Paper, waste.
- (A) Paraffin wax ; (1-5-17) (2-7-18) (29-11-18).
- Parsnip seed, see Seeds.
- (A) Patent and proprietary cattle foods of all kinds.
- (A) Pea flour and meal.
- (A) Peas ; (2-2-17).
- Pelts, see Gluestock, etc. ; Hides ; Sheepskins.
- Pepper, see Spices.
- (A) Periscopes and their component parts ; (10-5-17).
- (A) Phosgene (carbonyl chloride).
- (A) Phosphate rock, namely :—Apatites ; Phosphates of lime and alumina ; (2-2-17).
- (B) Pickled grains and fleshs ; (26-7-16).
- (A) Pickled onions and pickled walnuts, bottled separately ; (15-1-17) (20-12-18).
- (A) Pigeon peas ; (12-12-16).
- Pigments containing gold, see Gold.
- (A) Pigskins ; (15-10-18).
- Pins, see Steel.
- (A) Pipes, cast iron, and cast iron pipe fittings and connections ; (26-7-16) (2-7-18).
- Pipes, see also Copper ; Iron ; Lead.
- Pistols, see Firearms.
- Plates, see Iron ; Steel ; Tin Plates.
- (A) Plywood ; (1-5-17).
- Pollard, see Offals of Corn.
- Poonac cake, see Cakes and Meals.
- Poppy seed cake and meal, see Cakes and Meals.
- (A) Potash, caustic, and articles containing caustic potash.

* Notes of the Bank of France are prohibited to all destinations except to destinations in France.

- (A) Potash, muriate, sulphate, and crude manurial potash salts, and mixtures containing any of these substances; (19-2-17) (17-1-19).
- (B) Potash salts, and mixtures containing such potash salts, not otherwise prohibited; (19-2-17).
- (A) Potassium bicarbonate and mixtures containing potassium bicarbonate; (13-7-17).
- (A) Potassium carbonate and mixtures containing potassium carbonate; (22-6-17).
- Potassium chlorate, see Chlorate.
- (A) Potassium cyanide, and mixtures containing potassium cyanide.
- (A) Potassium perchlorate.
- (A) Potassium permanganate.
- (A) Potassium prussiates, and mixtures containing potassium prussiates; (12-3-17).
- (A) Potatoes; (7-6-16).
- (A) Potato flour; (7-6-16) (19-2-17).
- (A) Poultry; (4-7-16) (29-9-16) (19-2-17).
- (A) Prepared foods wholly or partially derived from cereals.
- Preserves, see Fruit.
- (A) Projectiles of all kinds and their component parts.
- Pulp, see Tomato; Wood.
- (A) Pulp-board waste.
- Pyrites, see Iron.

Q

- (A) Quebracho extract and extracts containing quebracho.
- Quinine, see Cinchona.

R

- (A) Radiators manufactured of cast iron pipes; (2-7-18).
- (A) Radium and its compounds; (27-11-17).
- Rags, see Jute; Wool.
- (A) **Railway material of iron or steel;** (1-5-17), the following:—
 - Rails.
 - Sleepers.
 - Springs.
 - Wheels, axles and tyres.
 - Other railway constructional material.
- (A) Railway carriages, locomotives and wagons and their component parts.
- (A) Range finders and their component parts.
- Rapeseed, or colza seed cake, and meal, see Cakes.
- (A) Rattans; (30-3-17).
- (A) Rennet powder, rennet extract, and other preparations of rennet; (4-7-16).
- (A) Resins, resinous gums and resinous substances (except such as contain caoutchouc and except the following):—Gum ammoniacum; gum caramania (hog gum); gum galbanum; gum gamboge; guaiacum

resin; Indian gum (gum ghatti); jalap resin; Kaladana resin; gum olibanum; podophyllum resin; Indian podophyllum resin; gum sagapenum; gum Thus; and articles containing resins; (4-7-16) (1-5-17) (12-4-18) (19-11-18).

Rice meal (or bran) and dust, see Offals of Corn.

- (A) Rice and rice flour, and articles, mixtures and preparations containing rice or rice flour.
- Rifles, see Firearms.
- Roofing felt, see Felt.
- Rope, iron or steel, see Wire.
- Ropes, see Hemp.
- Russian rouble notes, see Notes.
- (A) Rye, rye flour and meal.

S

- (A) Saccharin, and articles, mixtures and preparations containing saccharin; (28-8-17).
- (B) Sackings, old.
- (A) Sago and sago flour and meal.
- (A) Santonin and its preparations; (10-5-17) (12-4-18).
- (A) Sausages; (2-2-17).
- Screenings, see Offals of Corn.
- Scrap, see Iron; Steel.
- (A) Sealskins, fur and hair; (12-3-17) (8-2-18).
- (B) Searchlights, and their component parts; (1-5-17).

Seeds; (12-12-16) (12-3-17), the following:—

- (A) Beet; (14-8-17).
 - (A) Broccoli; (14-8-17).
 - (A) Brussels sprouts; (14-8-17).
 - (A) Cabbage; (14-8-17).
 - (A) Carrot.
 - (A) Cauliflower.
 - (A) Celery; (14-8-17).
 - (A) Chicory; (14-8-17).
 - (A) Clover; (14-8-17).
 - (A) Grass; (14-8-17).
 - (A) Kale; (14-8-17).
 - (A) Kohl rabi.
 - (A) Leek; (14-8-17).
 - (A) Lettuce; (14-8-17).
 - (A) Lupin; (12-12-16).
 - (A) Mangold.
 - (A) Mustard; (23-2-17).
 - (A) Onion.
 - (A) Parsnip.
 - (A) Shallot; (14-8-17).
 - (A) Spinach; (14-8-17).
 - (A) Swede.
 - (A) Tomato; (14-8-17).
 - (A) Turnip.
 - (A) Vetch or tare; (15-10-18).
- Seeds, oleaginous, see Oleaginous.
- (A) Semolina.
 - Sesame seed cake and meal, see Cakes and Meals.
 - Shallot seed, see Seeds.
 - Sharps, see Offals of Corn.
 - (A) Sheepskins, haired or woolled and pelts; (23-10-16) (18-10-17).
 - Sheets,** see Iron; Lead coated; Mica; Steel.

Shipbuilding Materials;
(15-1-17) (30-3-17) (10-1-19), the following:—

- (B) Condenser tubes.
- (B) Engines for use on board ships (including Diesel and other internal combustion engines for marine propulsion) and component parts of such engines.
- (B) Iron and steel castings and forgings for hulls and machinery of ships.
- (B) Machinery for steam ships and component parts thereof; (10-5-17).
- (A) Sectional materials for shipbuilding; (26-7-16).
- (B) Ships' auxiliary machinery.
- (B) Ships' telegraphs and component parts thereof.
- (B) Steering gear and component parts thereof.
- (B) Winches.
- (B) Windlasses.

See also Fuel Economisers.

Shoddy, see Wool.

Shoes, see Boots.

Signalling apparatus, see Submarine.

Silk and Silk Manufactures;
(23-10-16) (15-1-17), the following:—

- (A) All threads, yarns and twists of Tussah silk and of artificial silk.
- (A) Cocoons.
- (A) Raw silk and all threads, yarns and twists thereof; (15-1-17).
- (B) Silk bolting cloth; (29-11-18).
- (A) Silk waste of all kinds (including artificial silk waste) and all threads, yarns and twists thereof, including noils and noil yarns.
- (A) Silver bullion, specie and coin; (12-4-18) (29-11-18).

Skins, see Calf; Deer; Goat; Gold-beater; Hides; Pig; Seal; Sheep.

- (A) Soap including soft soap; (26-2-18.)

Solder, see Copper, Lead.

- (A) Soups, compressed and desiccated; (19-2-17).

Soya bean cake and meal, see Cakes and Meals.

- (A) Spaghetti.

- (A) Spelter and spelter dross.

- (A) Spermaceti; (1-5-17).

Spices, the following (29-11-18) (27-12-18):—

- (B) Cloves.
- (B) Ginger.
- (B) Pepper, black, Indian and Ceylon.
- (B) Pepper, white.

Spinach seed, see Seeds.

- (A) Spirits, potable, of a strength less than 43 degrees above proof; (26-7-16) (22-1-18).

- (A) Starch, articles containing starch and mixtures, and preparations of starch; (19-2-17).

Steel; (1-5-17) (10-5-17), the following:—

- (A) Angles, channels, joists, tees and other steel sectional material.

- (A) Bars, including flats, rounds and other sections or shapes; (1-5-17).

- (A) Billets.

- (A) Blooms.

- (A) Bridgework, pierwork and structural material.

Castings, see Shipbuilding Material.

Channels, see Angles, &c., above.

Flats, see Bars above.

- (A) Hawseers; (25-5-16).

- (A) Ingots.

Joists, see Angles, &c., above.

Pierwork, see Bridgework, &c., above.

- (A) Plates and sheets, except black steel sheets less than one-eighth inch thick; (29-9-16) (1-5-17) (13-12-18).

Pins, see Textile, below.

Rails, see Railway Material.

Rounds, see Bars, &c., above.

- (A) Scrap.

Sectional material, see Angles, &c., above.

Sections, see Bars, &c., above.

Sheets, see Plates, &c., above.

- (A) Sheet bars.

- (A) Slabs.

Sleepers, see Railway Material.

Springs, see Railway Material.

- (A) Stampings suitable for aircraft. Structural Material, see Bridgework above.

Tees, see Angles, &c., above.

- (A) Textile pins of all kinds, including card pins, comb pins, faller pins, gill pins and hackle pins.

- (B) Tubes; (17-1-19).

Wire and wire rods, see Wire.

Wire rope, see Wire.

- (A) Steel, containing tungsten or molybdenum; (6-12-18).

- (A) Steel containing chrome, cobalt, nickel, or vanadium; (29-9-16) (1-5-17) (6-12-18).

- (A) Stellite and similar alloys; (12-4-18).

- (A) Straw.

- (A) Straw-board waste.

Submarine cable, see Wires.

- (B) Submarine sound signalling apparatus.

- (A) Sugar, cane and beet, and articles, mixtures, and preparations containing sugar, cane or beet; (10-5-17); see also Confectionery; Malt Sugar; Milk Sugar; Invert Sugar.

- (A) Sulphonal.

Sunflower seed cake and meal, see Cakes and Meals.

- (A) Superphosphates.

Swede seed, see Seeds.

- (A) Swords and their component parts.

- (A) Syrups which may be used as food for man; (19-2-17).

T

- (A) Tallow, and articles, mixtures and preparations containing tallow ; (19-2-17) (1-5-17) (22-6-17).
- (A) Tapioca and tapioca flour.
- Tare seeds, see Seeds.
- (A) Tartar, see Cream of Tartar.
- (A) Tea, including tea waste, sweepings, dust and fluff, whether denatured or not ; (25-6-16) (19-2-17) (2-7-18).
- (A) Telegraphs (including wireless) and telephones, and instruments and material for, including valves for wireless telegraphic apparatus ; (15-1-17) (23-2-17) (28-8-17).
- Telegraphs, ships, see Shipbuilding Materials.
- (A) Terneplates ; (15-8-16) (29-11-18).
- Textile Machinery, see Machinery.
- Textile pins, see Steel.
- Thread**, see Jute ; Silk.
- (A) Tin and alloys of tin ; (5-2-18).
- (B) Tin, compounds of (except chlorides and oxide of tin) ; (8-2-18).
- (A) Tin ore ; (8-2-18).
- (A) Tin, oxide of ; (5-12-16) (10-5-17) (8-2-18) (17-1-19).
- (A) **Tinplates** and gas meters and component parts thereof made wholly or partly of tinplate ; (15-8-16) (12-4-18) (2-7-18) (29-11-18).
- (A) Tomato pulp ; (19-2-17).
- Tomato seed, see Seeds.
- (B) Torpedoes and their component parts.
- (B) Torpedo nets.
- (B) Torpedo tubes.
- Tubes, see Boiler ; Iron ; Shipbuilding Material ; Steel ; Torpedo.
- (B) Tungsten filaments for electric lamps.
- Turnip seed, see Seeds.
- Twine**, see Binder.
- (A) Typewriters ; (15-7-17) (14-8-17) (27-11-17) (19-11-18).

U

- (A) Uniform clothing ; (15-10-18).

V

- Valves for wireless telegraphic apparatus, see Telegraphs.
- (B) Vanadium.
- (B) Vanadium ore ; (28-8-17).
- (B) Vanillin ; (27-12-18).
- Vegetable fats, see Fats.
- Vegetable oils, see Oils.
- (B) Vegetables, dried, preserved, canned or bottled except pickles ; (20-12-18).
- (A) Vegetables, fresh, of all kinds ; (29-9-16) (12-12-16) (15-1-17) (10-5-17) (20-12-18).
- Venison, see Game.
- (A) Vessels ; (18-12-17).
- (A) Vermicelli.
- Vetch or tare seeds, see Seeds.
- (B) Vinegar containing not more than 6 per cent. of acetic acid ; (28-6-16).

- (A) Vinegar essence and similar preparations containing more than 6 per cent. of acetic acid ; (28-6-16).

W

Waggons, see Railway Carriages.

Waste, see Flax ; Leather ; Paper ; Pulpboard ; Silk ; Strawboard ; Wool.

- (A) Wax, carnauba ; (13-7-17).
- (A) Wax, paraffin ; (1-5-17).
- (B) Waxes, animal, mineral and vegetable not otherwise prohibited ; (8-9-16) (1-5-17) (18-10-17).
- (A) Waxes, composite ; (18-10-17).
- (B) Web equipment.
- (A) Whalebone ; (1-5-17).
- Whale cake, see Cakes and Meals.
- (A) Whale fins ; (1-5-17).
- (A) Wheat, wheat flour and wheat meal and all articles, mixtures and preparations containing wheat, wheat flour, or wheat meal.
- Winches, see Shipbuilding Material.
- Windlasses, see Shipbuilding Material.
- (A) Wine ; (19-12-16) (22-1-18).
- (A) Wire card ; (13-12-18).
- (A) Wire heald ; (13-12-18).
- (A) Wire, reed.
- (A) Wire rods, and wire of iron or steel ; (8-2-18) (6-12-18).
- (A) Wire netting of iron or steel ; (6-12-18).
- (A) Wire rope of iron or steel ; (6-12-18).
- Wires and cables, insulated, the following :—
 - (A) Enamelled copper wire ; (10-1-19).
 - (A) Silk-covered wire ; (10-1-19).
 - (A) Submarine cable ; (10-1-19).
 - (B) Armoured cable ; (20-12-18) (10-1-19).
- (B) Wolfenite.
- (A) **Wood and timber** of all kinds, hewn, sawn, or split, planed or dressed, except lignum vitae mahogany and hard woods ; (29-9-16) (15-1-17) (2-2-17) (12-3-17) (10-1-19). See also Plywood.
- (A) Wood pulp ; (12-12-16).
- (A) Wool grease, and articles and mixtures containing wool grease ; (12-4-18).
- Wool and Woollen Goods :—**
 - Rags, see below.
 - Sheepskins, woolled or haired, see Sheepskins.
 - Shoddy, see below.
 - (A) Wool, raw and mixtures thereof ; (8-9-16) (18-10-17).
 - (A) Wool tops and mixtures thereof ; (18-10-17).
 - (A) Wool noils and wool waste and mixtures thereof ; (18-10-17).
 - (A) Woollen and worsted yarn and mixtures thereof ; (18-10-17).
 - (A) Woollen rags, shoddy and mungo applicable to use otherwise than as manure or as roofing felt rags ; (18-10-17).

Y

- Yarns, see Coir; Flax; Jute; Silk; Wool.
 (A) Yeast, and articles, mixtures, and preparations containing yeast; (8-9-16) (22-6-17).
 Yellow metal, see Copper.

Z

- (A) Zinc, alloys of zinc, manufactures of zinc and zinc dust; (2-2-17).
 (A) Zinc ashes.
 Zinc barium pigments, see the various headings affecting zinc salts.
 (B) Zinc ore.
 (A) Zinc sulphide; (10-5-17) (14-8-17) (17-1-19).

APPENDIX No. 1.

GENERAL LICENCES FOR EXPORTS.

The Director of the War Trade Department announces that an open general licence has been issued permitting the exportation of the following goods to all destinations except Foreign destinations in Europe, etc., as defined in Section C of the prohibited list. There is no necessity, therefore, to apply for licences for the export of these goods to the destinations in question.

- | | |
|--|--|
| <p>Adhesives containing not more than 25 per cent. starch, or other cereal substance.
 Advertising signs made of iron or steel plates or sheets.
 Artists' water colours.
 Blackplates.
 Boilers and their component parts.
 Boot polish.
 Cement for building and engineering purposes.
 Elliman's embrocation.
 Fish, canned, other than canned salmon.
 Fish pastes other than fish pastes containing salmon.
 Floorcloth containing jute.
 Floor polishes, furniture polishes, and creams, and similar polishes containing wax.
 Fuel economisers constructed of cast-iron pipes, used as auxiliary heating apparatus in connection with land or marine steam boilers.
 Gloy.
 Gum, liquid office, being a solution of gum arabic in water.
 Guttering, cast-iron, and cast-iron gutter fittings and connections.
 Huts, wooden.
 Iron and steel bridgework, pierwork and structural material (i.e., "fabricated" material).
 Kava Kava resin.</p> | <p>Lead manufacture, the following :—
 Metallic packing containing lead, printing type, coffin furniture, carriage furniture, lead capsules, lead seals, lead toys, lead weights for dressmaking.
 Mango chutney, tomato chutney, and tomato ketchup.
 Marmite.
 Metal polishes.
 Mixtures and preparations containing not more than 10 per cent. aniline colour, not otherwise prohibited.
 Mixtures containing lead compounds not exceeding 20 per cent. metallic lead.
 Oilcloth, oil baize, and imitation leather.
 Oil varnish.
 Paint, other than gold paint.
 Phenalgin.
 Pipes, cast-iron, and cast-iron pipe fittings and connections.
 Radiators manufactured of cast-iron pipes.
 Railway carriages, locomotives, and wagons and their component parts.
 Scammony resin.
 Steel sheets, perforated.
 Strapping, leather, for breeches.
 Terneplates.
 Tinplates.
 Varnishes of all kinds.
 Zinc manufactures, the following :—
 Zinc buttons and zinc stencils.</p> |
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APPENDIX No. 2.

LIST OF FREE GOODS.

The War Trade Department has now issued an open general licence which permits the export of the following goods to all non-enemy destinations except Switzerland (for which see Appendix No. 3). It is therefore unnecessary to make application to the War Trade Department in respect of these goods :—

- | | |
|--|---|
| <p>Adding and calculating machines.
 Alabaster for statuary purposes.
 Athletic goods.
 Bicycles, but not tyres.</p> | <p>Bicycle accessories as follows :—
 Bells.
 Brake rubbers.
 Carriers.</p> |
|--|---|

Clips, trouser, toe.
 Goggles.
 Frame bags.
 Lamps.
 Oilcans.
 Pumps.
 Pump clips and connections.
 Reflectors.
 Repair outfits.
 Spanners.
 Stands.
 Tool bags.
 Tyre levers.
 Valves.
 Brushes, tooth, beard and moustache.
 Buttons of all kinds.
 Cash registers.
 Cigar and cigarette holders.
 China.
 China clay.
 Clocks, including clocks for time-checking.
 Coral.
 Cutlery; all forms.
 Dental burs.
 Dental filling materials.
 Drugs, etc., the following :—
 Agarie.
 Althaea root.
 Amidol and substitutes.
 Argentamin.
 Arsenobillon.
 Arsenous acid.
 Cacodylate.
 Chromic acid.
 Diethylbarbituric acid.
 Duboisin sulphuric.
 Eucaine.
 Ichthyol.
 Inula root.
 Kharsevan.
 Metol.
 Paraldehyde.
 Phenacetin.
 Salicylic acid.
 Saltsake (subject to special conditions).
 Sodium arsenate.
 Sodium salicylate.
 Veronal sodium.
 Duplicating machinery and supplies therefor.
 Earthenware.
 Electro-plated, gilded, or silvered goods, except those of solid silver or gold.
 Fans and hand screens.
 Fancy goods of paper, ivory, mother-of-pearl, tortoiseshell, amber and amberoid.
 Feathers, made up.
 Films, printed, positive or negative, subject to censorship.
 Flower seeds, except seeds of oilbearing plants.
 Flowers, artificial.
 Fountain pens.
 Furs, dressed, dyed or manufactured.
 Gauge glasses.

Glassware.
 Hair ornaments and combs.
 Hair nets of silk or hair.
 Hardware (builders'), if of iron or steel.
 Hats of all kinds.
 Household furnishings, fixtures and equipment, if manufactured of wood, iron or steel, except upholstered furniture.
 Ink, other than printers' ink.
 Jewellery, imitation.
 Jewellery, real, mounted with precious stones, excluding solid articles of gold or silver.
 Laces and guipure.
 Laundry machinery.
 Ledgers, loose leaf and similar stationery.
 Lighting fixtures, if of iron or steel.
 Marble, raw and manufactured.
 Mats and matting made of guineo and paviera.
 Mineral waters, unsweetened.
 Morocco leather, small fancy goods and all imitation leather goods.
 Mosaic fancy ware.
 Musical instruments.
 Office furniture and stationery, excluding rubber erasers.
 Opera glasses for use in theatres.
 Paintings and pictures of all kinds.
 Pen nibs.
 Perfumery including essential oils.
 Phonographs.
 Phonographic records.
 Photographic goods, but not chemicals therefor.
 Pianos.
 Precious stones (real and imitation).
 Printing presses.
 Pumice stone.
 Razors, safety (and blades).
 Ribbons, silk.
 Salt, table.
 Sanitary ware (plumbers' goods), if of iron or steel or earthenware, containing not more than 5 per cent. copper or brass.
 Scales and balances, not including weights of copper or brass.
 Screw spanners for cycles.
 Sewing machines for domestic use.
 Shrubs.
 Slates for writing or drawing, slate pencils.
 Spectacles.
 Theatrical properties, wigs and cosmetics, excluding costumes and footwear.
 Teeth, artificial.
 Tobacco pipes.
 Toilet preparations (excluding soap).
 Trimmings of silk.
 Truffles, fresh or preserved.
 Turners' wares of wood.
 Type setting and type casting machinery, excluding type metal.
 Umbrellas.
 Wall papers.
 Walking sticks.

APPENDIX No. 3.

Exports to Switzerland.

- 1. The Director of the War Trade Department announces that an open general licence has been issued permitting the export to Switzerland of the goods which are specified in the first part of the schedule hereto.**

Applications for specific licences in respect of these goods are not now required, and it is not necessary for any of them to be consigned to the Societe Suisse de Surveillance Economique.

FIRST PART.

Adding and calculating machines.
Alaba-ter for statuary purposes.
Bicycles, but not tyres.
Spanners.
Buttons of all kinds.
Celluloid wares.
China clay.
Dental burs.
Dental filling materials.
Drugs, &c., the following :—

Arsenobillon.
Arsenous acid.
Cacodylate.
Chromic acid.
Eucaine.
Paraldehyde.
Phenacetin.
Salicylic acid.
Sodium arsenate.

Duplicating machinery and supplies therefor.

Electro-plated, gilded or silvered goods, except those of solid silver or gold.

Feathers, made up.

Films, printed, positive or negative.
Flower seeds, except seeds of oil-bearing plants.
Furs, dressed, dyed or manufactured.
Hair nets, or silk or hair.
Hats of all kinds.
Jewellery, imitation.
Laces and guipure.
Laundry machinery.
Marble, raw and manufactured.
Morocco leather, small fancy goods, and all imitation leather goods.
Phonographic records.
Photographic goods, but not chemicals therefor.
Printing presses.
Ribbons, silk.
Screw spanners for cycles.
Sewing machines for domestic use.
Spectacles.
Trimmings of silk.
Type-setting and type-casting machinery excluding type metal.

- 2. In the case of the goods specified in the second part of the schedule hereto, licences are still required, but consignment to the S.S.S. and production of S.S.S. certificates are not necessary.**

SECOND PART.

Aconite, preparations and alkaloids.
Amidopyrine.
Betanaphthol.
Essential oils.
Fructus fœniculi.
Hydrobromic acid.
Liqueurs.

Nitrate of silver.
Opium, preparations and alkaloids.
Sodium bromide.
Sodium nitroprusside.
Typewriters.
Wines.

SAMPLES.

- 3. Arrangements have been made for certificates to be issued by Chambers of Commerce in respect of the export of samples of goods to Switzerland. This notification takes the place of paragraph 7 of the notice which appeared on pages 624—6 of the "Board of Trade Journal," of the 14th November, 1918.**

[NOTE.—The notice referred to above was entitled "Export of Samples of Prohibited Goods," and described the arrangements which had been made to facilitate their export without Privy Council Licence. The paragraph 7 which has now been superseded ran as follows :—"These arrangements do not apply to the export of samples destined for Switzerland ; and Privy Council licences must be obtained for all samples which are to be despatched to that country otherwise than by the sample post."]

SUPPLEMENT TO THE LIST OF PROHIBITED GOODS OF THE 23RD JANUARY, 1919.

The list of prohibited goods dated the 23rd January, 1919, has been further amended by notice published in the "Board of Trade Journal" of the 30th January, as follows :—

The following headings should be **deleted*** :—

HEADING.

- | | |
|--|--|
| <ul style="list-style-type: none"> (A) Anchors. (A) Aneroids suitable for aircraft. (A) Arrowroot. (A) Banana meal and banana flour and preparations containing banana meal and banana flour. (A) Barometers and their component parts. (A) Biscuits. (A) Cables, chain. (A) Cakes. (A) Caramel, liquid or solid. (A) Casings, hog. (A) Cassava powder. (A) Celluloid. (A) "Celluloid" sheet, non-inflammable, and similar transparent material non-soluble in lubricating oil, petrol or water. (B) Coir yarn. (A) Condiments (except table salt) not otherwise specifically prohibited. (A) Cornflour. (A) Corn grits. (A) Dextrine and all articles and mixtures and preparations containing dextrine. (A) Farina. (A) Ginger, crystallised or preserved. (A) Hominy. (A) Horns, ox and cow. (B) Lasts, wooden. (A) Mandioca. (A) Meat, extract of. (A) Milk sugar (lactose). | <ul style="list-style-type: none"> (A) Needles for bootmaking machines. (B) Palladium and its alloys and manufactures containing palladium. (A) Pickled onions and pickled walnuts. (A) Potato flour. (A) Saccharin, and articles, mixtures and preparations containing saccharin. (A) Sago and sago flour and meal. (B) Silk bolting cloth. (A) Soap, including soft soap. (A) Soups, compressed and desiccated. (A) Spelter and spelter dross. <li style="padding-left: 20px;">Spices, the following :— <ul style="list-style-type: none"> (B) Cloves. (B) Ginger. (B) Pepper, black, Indian and Ceylon. (B) Pepper, white. (A) Starch, articles containing starch and mixtures, and preparations of starch. (A) Stellite and similar alloys. (A) Tapioca and tapioca flour. (B) Vanadium. (B) Vanadium ore. (B) Vanillin. (B) Vegetables, dried, preserved, canned or bottled, except pickles. (A) Wine. (B) Wolfenite. (A) Zinc, alloys of zinc, manufactures of zinc and zinc dust. (A) Zinc ashes. (B) Zinc ore. (A) Zinc sulphide. |
|--|--|

The following headings should be **amended** :—

Delete :—

- (A) Cereals, prepared foods derived wholly or partly from.
- (A) Glucose and articles, mixtures and preparations containing glucose.
- (A) Meat of all kinds (including tinned and potted meat).
- (A) Tin-plates, and gas meters, and component parts thereof, made wholly or partly of tin-plate.

Substitute :

- (A) Cereals, prepared foods derived wholly or partly from, containing milk.
(Cereals, prepared foods derived wholly or partly from, except such as contain milk, now come under List "C.")
- (A) Glucose.
(Articles, mixtures and preparations containing glucose not otherwise prohibited now come under List "C.")
- (A) Meat of all kinds except tinned, potted and turtle meat.
- (B) Meat, tinned, potted or turtle.
- (A) Tin-plates.
(Gas meters and component parts thereof, made wholly or partly of tin-plate, now come under List "C.")

* These headings now come under List "C." See, however, List of Free Goods contained in the List of Prohibited Goods.

Delete:—

- (A) Wire, card.
- (A) Wire, heald.
- (A) Wire, reed.
- (A) Wire rods, and wire of iron or steel.
- (A) Wire netting of iron or steel.
- (A) Wire rope of iron or steel.

Substitute:—

- (B) Wire, card.
- (B) Wire, heald.
- (B) Wire, reed.
- (A) Wire rods.
- (B) Wire of iron or steel.
- (B) Wire netting of iron or steel.
- (B) Wire rope of iron or steel.

WAR TRADE DEPARTMENT,
Westminster,

January 31st, 1919.

COMMERCE—WAR.

The 8th March 1919.

No. 2170-D.—The following extracts from the Board of Trade Journals, dated the 23rd and 30th January 1919, are published for general information:—

GOVERNMENT NOTICES AFFECTING TRADE.

EXPORT AND IMPORT SECTION.

Import Prohibitions.

* * * * *

The following General Licences will be continued till 1st July:—

- Aerated mineral and table waters (unsweetened).
- Almonds.
- Apples.
- Art, works of.
- Bananas.
- Bladders, casings and sausage skins.
- Cocoa (raw).
- Coffee.
- Fruit, canned, bottled or preserved, from all sources.
- Gum, copal.
- Gum, kauri.
- Horns and hoofs.
- Ivory (vegetable).
- Nuts.
- Onions.
- Sugarcane.
- Timber, dunnage, used as temporary ships' fittings and not entered on Bills of Lading.
- Tobacco (unmanufactured and manufactured), including cigars and cigarettes.
- Wood flour.

The following additional General Licences are being issued and will also be valid till 1st July:—

- Cassia lignea.
- Hides, wet and dry.
- Marble.
- Pimento.
- Rum.
- Goat and sheep skins, tanned.
- Sheep and lamb skins, dressed.

RAW HIDES: GENERAL IMPORT LICENCE.

The Board of Trade have issued a General Licence to the Customs Authorities, with effect from 1st February until further notice, for the admission of Raw Hides of all descriptions and weights. The issue of this General Licence, which will remain in force indefinitely, is equivalent to the entire removal of the Prohibition on the Importation of Raw Hides, which will therefore be allowed admission as from 1st February without licence. All Hides arriving before 1st February will be licensed.

In connection with the removal of restrictions on import, the Secretary of the War Office announces the cancellation of the Imported Hides (Control) Notice, 1916, and the Imported Hides (Dealings) Order, 1916, by which the Army Council took possession of and restricted dealings in certain descriptions of imported Ox, Cow and Bull Hides.

GENERAL LICENCES ISSUED.

The Director of the War Trade Department announces that an open general licence has been issued permitting the exportation of the undermentioned goods to all destinations except European or Asiatic Russia, and other foreign destinations in Europe or on the Mediterranean Sea (other than France and French Possessions, Italy and Italian Possessions, Belgium, Portugal, Spain, Greece, Morocco, Palestine, and Syria as far north as a line from Alexandretta to Aleppo inclusive, and as far east as the Hejaz railway inclusive) :—

Fish, canned, other than canned salmon.

Fish pastes, other than fish pastes containing salmon.

Marmite.

Kava kava resin.

Scammony resin.

Varnishes of all kinds.

Floor polishes, furniture polishes and creams, and similar polishes containing wax.

Metal polishes.

Paint, other than gold paint.

"Phosto" animal food.

Blended oils containing not less than 50 per cent. mineral oil.

Applications to the War Trade Department will in future not be required in respect of any of these goods when it is desired to export them to destinations other than those specified.

INDUSTRIES.

The 8th March 1919.

No. 2085-D.—In exercise of the powers conferred by section 4, sub-section (3), of the Indian Tea Cess Act, 1903 (IX of 1903), the Governor General in Council is pleased, on the recommendation of the Madras Chamber of Commerce, to appoint Mr. C. E. Wood of Messrs. Parry and Company, Madras, to fill the vacancy created on the Indian Tea Cess Committee by the resignation of Mr. J. C. Armstrong.

POST AND TELEGRAPH ESTABLISHMENTS.

The 8th March 1919

No. 2109-D.—Mr. N. W. Vaughan is confirmed in the appointment of Presidency Post master, Bombay, pay Rs. 2,000—40—1,200, with effect from the 2nd February 1919.

No. 2111-D.—The following permanent promotion in the higher grades of the Superior Establishment of the Indian Telegraph Department is sanctioned with effect from the date specified :—

Mr. C. D. deV. Babington, Deputy Postmaster-General, Traffic, to be permanently in the grade of Rs. 1,500, with effect from the 1st January 1919.

No. 2143-D.—Mr. R. D. Romer, Superintendent of Post Offices, 1st grade, is appointed to officiate as Deputy Postmaster-General, 3rd grade, Bombay, with effect from the 21st January 1919 and until further orders.

SUSPECT FIRMS.

The 8th March 1919.

No. 2213-D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following additions and alterations shall be made in the Schedule appended to the Notification in this Department No. 562-D., dated the 18th January 1919, as subsequently amended, *viz.* :—

ADDITIONS.

Arendorff, Anker, Shanghai.
 Asiatic Commercial Company, Shanghai.
 Darling, Joseph R.
 Fox Film Corporation.
 Shibakawa and Company, Limited, Shanghai.
 Uchida Trading Company, Limited, Shanghai and Hankow.
 Yebara and Company, Shanghai.
 Yih Chong and Company, Shanghai.

ALTERATIONS.

Shahmoon, E. E., Shanghai,
 Shahmoon, S. E., Shanghai,
should read
 Shahmoon, E. E. and S. E.
 Susmann, Paul and Company (Manchester) (Burn, S. J., Representative), Swatow,
should read
 Susmann, Paul and Company (Manchester) (Burn, S. J., Representative), Shanghai.

REMOVAL.

Washin and Company, Shanghai.

A. H. LEY,

Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 7th March 1919.

PART A.

PROMOTIONS.

No. 467.—Captain R. A. Downs, The Norfolk Regiment, is granted, subject to His Majesty's approval, the temporary rank of Major while holding an appointment as Deputy Assistant Adjutant General. Dated 5th February 1919.

No. 468.—Second Lieutenant T. E. R. Terry, The Queen's Own (Royal West Kent Regiment), is granted, subject to His Majesty's approval, the temporary rank of Captain while holding an appointment as Assistant Embarkation Staff Officer. Dated 1st January 1919.

No. 469.—Second Lieutenant T. W. Simpson, The Welsh Regiment, attached Reserve Battalion, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding an appointment as Platoon Commander at a School of Instruction. Dated 15th February 1919.

No. 470.—Lieutenant J. S. Somers-Cox, M.C., The Worcestershire Regiment, attached 129th Duke of Connaught's Own Baluchis, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding an appointment as Company Commander at a School of Instruction for Non-Commissioned Officers. Dated 19th February 1919.

No. 471.—In Army Department Notification No. 2140, dated the 20th September 1918, for 1st June 1918 read 25th February 1918.

INDIAN ARMY.

No. 472.—The following promotions are made, subject to His Majesty's approval:—

Majors to be Lieutenant-Colonels.

John Glennie Greig, C.I.E., 121st Pioneers.	Dated 19th November 1918.
John Savile Bogle, Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's) (Infantry).	} Dated 23rd November 1918.

Captains to be Majors.

Charles Howard Featherstonhaugh Nixon, D.S.O., 91st Punjabis (Light Infantry).	} Dated 4th November 1918.
Philip Thomas Blanford, M.C., 84th Punjabis.	
Brevet Major John Douglas Crawford, D.S.O., M.C., 89th Punjabis.	} Dated 9th January 1919.

Lieutenant to be Captain.

Charles Champion Jerome Kellie, 1st Brahmins.	Dated 23rd December 1918.
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Second Lieutenants to be Lieutenants.

Francis Cyril Hopper, attached 21st Punjabis.	} Dated 27th October 1918.
William McGregor Spence, attached 53rd Sikhs (Frontier Force).	
Ronald Forbes Pearson, attached 30th Lancers (Gordon's Horse).	
Maurice Rowland Jones, attached 19th Punjabis.	Dated 31st January 1919.
John Rees Roberts, attached 33rd Punjabis.	Dated 25th February 1919.

Temporary Second Lieutenants to be temporary Lieutenants.

Dated 4th January 1919.	Arthur Cecil Roberts.
George Marriott Rivers Sullivan.	Wilfred Garrett West.
Dated 5th January 1919.	Harry Munro.
George Laidlaw Thompson.	Richard Beauford Lynch Garbett.
Ambrose Evans.	John Wilfred Sugden.
William Arthur Bloxsome.	William Edward Hambly.
Cecil Partridge.	Ernest Walter Wright.
Harold Edgar Watts.	Sidney William George Denness.
William Arthur Collett.	John Henry Swain Richardson.
Charles James Borthwick.	John Mitchell Coupar.
John Herbert Winter.	Harold Edward Sabine.
Joseph William Flynn.	
Howard Williams Clark.	Dated 9th January 1919.
Harold Green.	Henry William Woodgate.
William Herbert Smith.	
Ralph Abercrombie Butcher.	Dated 12th January 1919.
John Stanley Hawkes.	George Hartley Lenox.
Walter Wearing.	
Ernest Chapman Adkins.	Dated 15th January 1919.
John Halstead.	Gordon Stewart Thomas.
Alfred Ewart Cleator.	Gordon William Bowley.
Ernest Ashford.	Laurel William Richard Jacob.
Arthur Percy Wreford.	George Samuel Henry Clark.
	William Alfred Darnell.
	Harold Somers Eldred.

Thomas Vaughan Francis.
 Reginald Tuffin.
 Bernard Prebble.
 William Thomson.
 Arthur Conrad Clarke.
 John Scott Russel.
 Bert Watts.
 Allan Weston.
 Reginald Walter Morgan.
 Harold Raines.
 William John Jeffreys.
 Gordon Richardson.
 Walter Francis Wragg.
 Harold Ingham.
 Walter Slocombe.
 Mark Harold Shaw.
 Edward Archibald Ovenden.
 Thomas Robert Trigg.
 Roland Davenport.
 William Stansfeld.
 Leo Craven.
 Harold Thornton Green.
 John Bugler.
 William Henry Libby.
 Arthur James Lovering.
 John McKinney.
 Stanley Sidney Truscott Pratt.
 Hugh Nicholson Forder.
 Stewart Robertson.
 Frederick Paul Ford.
 William Fred Brown.
 Archibald Sedgwick Harrison.
 Herbert Austin Drudge.
 Thomas Ryan.
 William Hughes.
 Albert Oswald Minshall.
 Thomas Winter Price.
 William Edward Barnett.
 Frederick Stafford Fairclough.

Percy Douglas Taggart.
 Leslie Richard Atkinson.
 Reginald Bruce Otter.
 Roland Frederic Painter.
 William Owen Bennion.
 Arthur Williamson.
 William Edgar Richard Jones.
 George Horace Felton.
 Chester Gayton.
 Bernard William Turley Godly.
 Thomas Reginald Raymond Howells.
 Arthur Evans.
 Charles Gordon Bromley.
 Henry Cuthbert Finch.
 Albert Arthur Ryde.
 Victor Russell John Nightingale.
 James Henry Waddell.
 George Samuel Wilfred Wiffen.
 Charles Edwin Allen.
 John James Ledingham.
 William Leyshon.
 William Charles Hollamby.
 Archibald W. Towers Squires.
 Willie Wilfred Lawrie.
 Arthur Henry Pibworth.
 Cecil Anthony John Shuell.
 Philip Edwin Canning Baily.
 Andrew Augustus Mc Manus.
 Francis Albert Jack Hoggett.
 Reginald Gordon Miller.
 Walter Henry Waite.

Dated 17th January 1919.

William George Pearson.

Dated 19th January 1919.

John Hampton Strachan Mellis.

Albert Henry Perkins Holyoak.

Dated 21st January 1919.

John Frank Grosvenor Blockley.

No. 473.—Major E. M. Taylor, 45th Cavalry Regiment, is granted, subject to His Majesty's approval, the temporary rank of Lieutenant-Colonel while holding an appointment as Assistant Adjutant and Quartermaster General. Dated 12th February 1919.

No. 474.—Major J. G. Cadell, D.S.O., 45th Rattray's Sikhs, is granted, subject to His Majesty's approval, the temporary rank of Lieutenant-Colonel while holding an appointment as Assistant Adjutant General. Dated 15th February 1919.

No. 475.—Captain T. M. O. Catterson-Smith, 12th Pioneers (The Kelat-i-Ghilzie Regiment), is granted, subject to His Majesty's approval, the temporary rank of Major while holding an appointment as Deputy Assistant Quartermaster General. Dated 14th February 1919.

No. 476.—Lieutenant D. S. Stuart, attached 112th Infantry, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding an appointment as Staff Captain. Dated 4th January 1919.

No. 477.—Lieutenant B. K. Sheppard, 1st King George's Own Gurkha Rifles (The Malaun Regiment), is granted, subject to His Majesty's approval, the temporary rank of Captain while holding an appointment as Company Commander at a School of Instruction for Non-Commissioned Officers. Dated 15th January 1919.

No. 478.—Lieutenant E. V. Argles, 2nd Queen Victoria's Own Rajput Light Infantry is granted, subject to His Majesty's approval, the temporary rank of Captain while holding an appointment as Platoon Commander at a School of Instruction. Dated 5th February 1919.

No. 479.—Second Lieutenant W. E. Wilkinson, 104th Wellesley's Rifles, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding an appointment as Platoon Commander at an Officers' School of Instruction. Dated 15th February 1919.

INDIAN MEDICAL SERVICE.

No. 480.—Lieutenant-Colonel H. Boulton to be acting Colonel under the provisions of Army Instruction, India, No. 62 of 1918, while holding the appointment of Assistant Director, Medical Services, Line of Communications, East Persia, with effect from the 14th October 1918.

No. 481.—With reference to Army Department Notification No. 843, dated the 26th April 1918, Major Duncan Macdonald Cochrane Church, M.B., I.M.S., will take seniority in his present rank from the 1st February 1918, next below Major Henry Stewart Hutchison, M.B., I.M.S., and next above Major Robert George Gibbon Croly, M.B., I.M.S., his previous forfeited service having been restored for good service in the field.

INDIAN ARMY RESERVES.

No. 482.—The following promotions are made, subject to His Majesty's approval:—

Cavalry Branch.

Lieutenants to be Captains.

Allan James Harvey-Hurst.	Dated 22nd January 1919.
Edward Charles Davenport.	Dated 5th February 1919.
Vaughan Lascelles Wynyard-Wright.	} Dated 5th March 1919.
Purefoy Colles Mangin.	

Second Lieutenant to be Lieutenant.

Donald Henry Mackay.	Dated 16th January 1919.
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Infantry Branch.

Lieutenants to be Captains.

Reginald Simson England.	Dated 25th October 1918.
Reginald Newland Dawes Smith.	Dated 2nd November 1918.
John de Courey Pook.	Dated 27th November 1918.
Gerald Victor Fitzpatrick.	Dated 27th November 1918.
Edward Parnell Widdicombe.	} Dated 4th December 1918.
George Wishart.	
George Tresilian Pender, M.C.	} Dated 15th December 1918.
Herbert Burns Kent.	
Robert Lyons Cuscaden.	Dated 18th December 1918.
Robert Norman Dymoke Broad.	} Dated 18th December 1918.
Henry Lawrence Hill.	
Walter Henry Field.	} Dated 24th December 1918.
Henry Grounds Piggford.	
Herbert William Morgan.	} Dated 31st December 1918.
Gerald Rossi Ashton.	
Francois Hinton Edwards.	Dated 3rd January 1919.
Victor Felix Gamble.	Dated 4th January 1919.
Sidney Henry Harman.	} Dated 8th January 1919.
Frank James Salberg.	

Norman Noel Hearsey.
 Charles Michael Horsfall.
 John Fredrick Arthur Postance.
 Hugh Trotter.
 Gordon Cedric Lorrayne-Wadley.
 John Elliott Viney.
 William Morley Inglis.
 Arthur George Cecil Fane, M.C.
 Joseph King Martyn, M.C.
 Howard Bell.
 John Hearn.
 James Logan Muir.
 Cyril Dudley McClumpha.
 John Such.
 Guy Duncan Campbell Beaver.
 Robert Maxwell.

} Dated 14th January 1919.
 Dated 15th January 1919.
 Dated 22nd January 1919.
 } Dated 5th February 1919.
 } Dated 12th February 1919.
 } Dated 18th February 1919.
 } Dated 27th February 1919.

Second Lieutenants to be Lieutenants.

John Walker Watts.
 Albert Lennox.
 Arthur Herbert Bull.
 Jack Albert Banwell.
 James Madley.
 Charles Nevill Dunwell.
 Stanley Hughes.
 Charles Stewart Tuckniss.
 James Hallam Rickard.
 Harry Shipley.
 Alexander Mair.
 Frederick Arnold.
 Robert Whittet Wootten.
 Albert Frank Chenery.
 John Douglas Spooner.
 Joseph Henry Patrick Turner.
 Neville William Ewart McDermott.
 Frederick Archibald Batterton.
 Harry Winfield Cook.
 Herbert Miller.
 Leslie Harland Charles Topham.
 Alexander McGregor.
 Thomas Francis Fox.
 Alexander Henry Denby Robb.
 Harold Clark.
 George Harold Holt.
 John William Ball.
 Richard Oswald Eade.
 Alec Williamson.
 Cecil George Charles Woledge.
 Thomas George Clarkson Webster.
 Eric Harold Edge.

Dated 1st August 1918.
 Dated 29th August 1918.
 Dated 26th September 1918.
 Dated 9th October 1918.
 } Dated 31st October 1918.
 Dated 26th November 1918.
 } Dated 28th November 1918.
 } Dated 15th January 1919.

No. 483.—Army Department Notification No. 2164, dated the 20th September 1918, so far as it relates to the promotion of Lieutenant William Sydney Halliley, M.C., Indian Army Reserve of Officers, to the rank of Captain, is cancelled.

No. 484.—Lieutenant C. S. C. Russell, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while commanding a Railway Training Camp. Dated 26th October 1918.

No. 485.—The following officers are granted, subject to His Majesty's approval, the temporary rank of Captain while holding appointments as Assistant Embarkation Staff Officers, with effect from the dates specified :—

Lieutenant W. P. Marketis, Indian Army Reserve of Officers. Dated 22nd December 1918.

Lieutenant T. H. Freeman, Indian Army Reserve of Officers. Dated 1st January 1919.

Second Lieutenant N. C. Boulton, Indian Army Reserve of Officers. Dated 1st January 1919.

Second Lieutenant P. N. Woods-Scawen, Indian Army Reserve of Officers. Dated 1st January 1919.

No. 486.—Lieutenant O. H. Eliot, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the acting rank of Major while second-in-command of 1st Kashmir Rifles. Dated 26th September 1918.

No. 487.—Temporary Captain T. G. H. Browne, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the acting rank of Major while employed as Commandant, No. 3 Burma Ford Van Company, from 30th November 1918 to the 9th December 1918, inclusive.

No. 488.—Army Department Notification No. 2670, dated the 15th November 1918, so far as it relates to the promotion of Lieutenant W. T. Pigot, Indian Army Reserve of Officers, to the acting rank of Major, is cancelled.

No. 489.—In Army Department Notification No. 380, dated the 21st February 1919, for "Dated 30th January 1919" read "Dated 10th February 1919".

INDIAN DEFENCE FORCE.

4th Simla Rifles.

No. 490.—The following promotions are made, subject to His Majesty's approval :—

Lieutenant to be Captain.

Henry James Ford. Dated 17th January 1919.

Second Lieutenant to be Lieutenant.

Frederick John Woolmer. Dated 17th January 1919.

Medical Corps.

No. 491.—The following promotions are made, subject to His Majesty's approval :—

Temporary Lieutenants to be temporary Captains.

Frederick Champ McCombie. Dated 1st October 1917.

Sydney Arthur Wilkinson. Dated 1st May 1918.

REGULAR FORCES.

No. 492.—The following acting promotions and relinquishments of acting rank are notified, subject to His Majesty's approval :—

Royal Field Artillery.

Lieutenant J. J. Botting to be acting Captain while commanding an Ammunition Column. Dated 24th October 1918.

Royal Garrison Artillery.

Lieutenant J. C. J. Wilson to be acting Captain while performing the duties of Captain of a battery of Indian Mountain Artillery. Dated 15th January 1919, *vice* Captain J. P. Pirie, vacated with effect from the 31st December 1918.

INFANTRY.

The Duke of Wellington's (West Riding Regiment).

Captain (acting Major) E. C. Boutflower to be acting Lieutenant-Colonel while commanding a battalion. Dated 16th January 1919, *vice* Lieutenant-Colonel R. E. Maffett, vacated with effect from the 1st January 1919.

Captain R. H. W. Owen to be acting Major while second-in-command of a battalion. Dated 16th January 1919, *vice* Captain (acting Major) E. C. Boutflower, vacated with effect from the 1st January 1919.

TERRITORIAL FORCE.

The Royal Sussex Regiment.

Lieutenant G. L. Brown to be acting Captain while commanding a company. Dated 27th August 1918, *vice* Captain Sir T. Wheler, Bart., vacated with effect from the 12th August 1918.

GARRISON BATTALIONS.

The Bedfordshire Regiment.

Lieutenant A. K. Tod to be acting Captain while commanding a company. Dated 13th February 1919, *vice* Captain J. W. L. Ellis, vacated with effect from the 29th January 1919.

The Cameronians (Scottish Rifles).

Lieutenant (acting Captain) J. MacIntyre relinquishes his acting rank on ceasing to command a company. Dated 21st January 1919.

No. 493.—In Army Department Notification No. 2712, dated the 23rd November 1918, so far as it relates to the grant of the acting rank of Major to Captain H. W. Moore, Royal Artillery, for "Lieutenant (acting Captain) H. W. Moore" read "Captain H. W. Moore".

INDIAN ARMY.

No. 494.—The following acting promotions and relinquishments of acting rank are notified, subject to His Majesty's approval:—

11th King Edward's Own Lancers (Probyn's Horse).

Lieutenant E. F. Oaten, Indian Army Reserve of Officers, attached, to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant. Dated 29th January 1919, *vice* Second Lieutenant J. M. Ferguson, vacated with effect from the 14th January 1919.

45th Indian Cavalry Regiment.

Captain T. K. Wilson, 20th Deccan Horse, attached, to be acting Major while second-in-command of a regiment. Dated 23rd January 1919, *vice* Major A. M. Forteath, vacated with effect from the 8th January 1919.

1st King George's Own Sappers and Miners.

Lieutenant (acting Major) S. T. H. Munsey relinquishes his acting rank of Major on ceasing to command a mobilised field company but retains his acting rank of Captain while commanding a field company. Dated 13th January 1919.

Lieutenant G. R. Pim, M.C., Royal Engineers, to be acting Captain while commanding a field company. Dated 11th February 1919, *vice* Captain A. Mason, M.C., vacated with effect from the 27th January 1919.

8th Rajputs.

Lieutenant (acting Captain) W. J. Horner, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 29th April 1918.

Lieutenant C. J. Metcalfe, attached, to be acting Captain while commanding a company. Dated 7th June 1918, *vice* Lieutenant (acting Captain) C. A. Witts relinquishes his acting rank on ceasing to command a company with effect from the 23rd May 1918.

Lieutenant W. J. Horner, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 2nd August 1918, *vice* Lieutenant (acting Captain) C. J. Metcalfe relinquishes his acting rank with effect from the 18th July 1918.

Lieutenant C. J. Metcalfe, attached, to be acting Captain while commanding a company, from 1st August 1918 to 23rd December 1918, inclusive.

Lieutenant (acting Captain) P. J. D. Jones, attached, relinquishes his acting rank on ceasing to command a company. Dated 23rd January 1919.

12th Pioneers (The Kelat-i-Ghilzie Regiment).

Captain (acting Major) A. C. Gover, M.C., 121st Pioneers, attached, relinquishes his acting rank on ceasing to hold the appointment of second-in-command. Dated 12th January 1919.

Lieutenant P. Eckel, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 27th January 1919, *vice* Captain A. C. Gover, M.C., vacated with effect from the 12th January 1919.

15th Ludhiana Sikhs.

Lieutenant G. H. Hawken, attached, to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant. Dated 16th January 1919, *vice* Lieutenant N. Thacker, M.C., vacated with effect from the 1st January 1919.

Major (acting Lieutenant-Colonel) C. F. W. Hughes, M.C., relinquishes his acting rank on ceasing to command a battalion. Dated 16th February 1919.

22nd Punjabis.

Lieutenant H. W. Hind, D.S.O., M.C., attached, to be acting Captain while commanding a company. Dated 12th February 1919, *vice* Lieutenant (acting Captain) A. Donald relinquishes his acting rank with effect from the 28th January 1919.

33rd Punjabis.

Lieutenant (acting Captain) G. T. Pender, M.C., Indian Army Reserve of Officers, attached, to be acting Major while second-in-command of a battalion. Dated 25th November 1918, *vice* Captain G. Broughton, vacated with effect from the 10th November 1918.

38th Dogras.

Lieutenant (acting Captain) A. Schneider, attached, relinquishes his acting rank on ceasing to hold the appointment of Adjutant. Dated 16th February 1919.

Second Lieutenant J. N. Phelps, attached, to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant. Dated 3rd March 1919, *vice* Lieutenant A. Schneider, vacated with effect from the 16th February 1919.

41st Dogras.

Lieutenant S. E. C. White, attached, to be acting Captain while commanding a *depôt*, from 26th August 1918 to 18th December 1918, inclusive.

Lieutenant H. E. Forrester, Indian Army Reserve of Officers, attached, to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant, from 26th August 1918 to 17th December 1918, inclusive.

103rd Mahratta Light Infantry.

Lieutenant (acting Captain) H. Hanna, attached, relinquishes his acting rank on ceasing to command a company. Dated 12th October 1918.

Lieutenant H. Hanna, attached, to be acting Captain while commanding a company. Dated 16th December 1918, *vice* Captain G. A. R. Spain, vacated with effect from the 1st December 1918.

112th Infantry.

Major J. V. M. Biscoe to be acting Lieutenant-Colonel while commanding a battalion, from 28th July 1918 to 28th October 1918, inclusive; *vice* Lieutenant-Colonel A. H. Coke, vacated with effect from the 13th July 1918.

Captain H. V. Budgen, attached, to be acting Major while second-in-command of a battalion, from 28th July 1918 to 28th October 1918, inclusive; *vice* Major J. V. M. Biscoe, vacated with effect from the 13th July 1918.

Lieutenant W. T. Williams, M.C., attached, to be acting Captain while commanding a company, from 28th July 1918 to 28th October 1918, inclusive; *vice* Major J. V. M. Biscoe, vacated with effect from the 13th July 1918.

Major G. D. McCormick, 72nd Punjabis, attached, to be acting Lieutenant-Colonel while commanding a battalion. Dated 13th November 1918, *vice* Major J. V. M. Biscoe, vacated with effect from the 28th October 1918.

Lieutenant W. Southern, attached, to be acting Captain while commanding a company. Dated 15th February 1919, *vice* Major J. V. M. Biscoe, vacated with effect from the 31st January 1919.

151st Sikh Infantry.

Lieutenant D. Keegan, 33rd Punjabis, attached, to be acting Captain while commanding a company. Dated 16th February 1919, *vice* Lieutenant C. L. Browne, vacated with effect from the 1st February 1919.

10th Gurkha Rifles.

Lieutenant (acting Captain) H. G. Dennehy, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 14th February 1919.

APPOINTMENTS.

INDIAN ARMY.

No. 495.—The undermentioned officers, whose admission to the Indian Army on probation, was notified in Army Department Notifications No. 1795, dated the 26th October 1917, No. 2076, dated the 7th December 1917, No. 2187, dated the 21st December 1917, No. 2244, dated the 28th December 1917, No. 58, dated the 12th January 1918, No. 216, dated the 1st February 1918, No. 416, dated the 1st March 1918, No. 656, dated the 6th

April 1918, No. 712, dated the 12th April 1918, No. 770, dated the 19th April 1918, No. 1006, dated the 17th May 1918, No. 1116, dated the 31st May 1918, No. 1315, dated the 21st June 1918, No. 1392, dated the 28th June 1918, No. 1576, dated the 19th July 1918, No. 2612, dated the 8th November 1918, No. 2676, dated the 15th November 1918 and No. 126, dated the 17th January 1919, are admitted to the Indian Army with effect from the dates specified :—

Alexander Bainbridge Craddock.	Dated 20th November 1918.
Brian MacMahon Mahon, D.S.O., M.C.	Dated 20th February 1919.
William Thomas Forshaw, V.C.	Dated 25th November 1918.
Edwin Percy Larkin.	Dated 14th August 1917.
Arthur Frederick Morton.	Dated 22nd January 1919.
Edward Melville Forbes-Taylor.	Dated 1st March 1919.
Nicolas Robert Coles.	Dated 3rd December 1918.
Hugh Waldron Dallas.	Dated 24th December 1918.
Brian Herbert Chappel.	Dated 15th August 1918.
Wilfrid Holton Pike.	Dated 12th December 1918.
Alfred Herbert Adderley	Dated 1st March 1919.
Robert Andrew Briggs.	Dated 25th November 1918.
Roland Herbert Columbine.	Dated 29th July 1918.
Norman Butlar Bennett.	Dated 23rd January 1919.
Arthur Percy Thorn.	Dated 1st March 1919.
Arthur Wilfred Adams.	Dated 28th July 1918.
Norman Carstairs Jackson.	Dated 16th December 1918.
Alfred Norman Tyte.	Dated 7th March 1919.
Patrick Henry Joseph Sheil.	Dated 2nd March 1919.
Alfred Jabez Hobley.	Dated 28th February 1919.
Thomas Edward Carling.	Dated 24th January 1919.
Arthur Charles Dilks.	Dated 23rd December 1918.
Alfred Leeming.	Dated 16th September 1918.
Cecil Ynyr Jones.	Dated 8th February 1919.
William Stanley Griffiths.	Dated 1st March 1919.
John Mackay Ferguson.	Dated 25th November 1918.
Herbert Alexander Jack.	Dated 26th February 1919.

No. 496.—Army Department Notification No. 335, dated the 14th February 1919, so far as it relates to John Arnold Brothers, is cancelled.

No. 497.—The undermentioned officer is admitted to the Indian Army from the Indian Army Reserve of Officers, subject to His Majesty's approval, with effect from the date specified :—

To be Captain.

W. S. Halliley, M.C., attached 7th Duke of Connaught's Own Rajputs. Dated 17th August 1918, but to rank from the 1st September 1915 (but without pay and allowances prior to the 1st September 1916).

(Army Department Notification No. 1893, dated the 23rd August 1918, so far as it relates to this officer is cancelled.)

INDIAN MEDICAL SERVICE.

No. 498.—Subject to His Majesty's approval, Shaikh Atamahomed Tajmahomed to be a temporary Lieutenant, with effect from the 30th November 1918.

INDIAN ARMY RESERVES.

No. 499.—The following officers are admitted to the Indian Army Reserve of Officers, subject to His Majesty's approval :—

INFANTRY BRANCH.

To be Lieutenants.

Charles Frederick Buser, The Royal Irish Rifles, attached 154th Indian Infantry. Dated 9th February 1918, but to rank from the 25th April 1916.

Percy Stuart Macdonald, The Royal Naval Division, attached 7th Gurkha Rifles. Dated 23rd January 1918, but to rank from the 6th June 1916.

Benjamin Thomas Williams, The South Wales Borderers, attached 7th Gurkha Rifles Dated 29th July 1917, but to rank from the 15th July 1916.

Harold Charles Ernest Mason, The Oxfordshire and Buckinghamshire Light Infantry, attached 105th Mahratta Light Infantry. Dated 27th April 1918, but to rank from the 25th September 1916.

Frank Lucas Evans, The Lancashire Fusiliers, attached 117th Mahrattas. Dated 26th June 1918, but to rank from the 25th October 1917.

To be Second Lieutenants.

John Walker Watts, The Royal Fusiliers (City of London Regiment), attached 96th Berar Infantry. Dated 1st June 1918, but to rank from the 1st August 1917.

Albert Lennox, General List, attached 105th Mahratta Light Infantry. Dated 13th January 1918, but to rank from the 29th August 1917.

Jack Albert Banwell, General List, attached 122nd Rajputana Infantry. Dated 5th December 1917, but to rank from the 9th October 1917.

James Madley, General List, attached The Supply and Transport Corps. Dated 21st January 1918, but to rank from the 31st October 1917.

Charles Neville Dunwell, General List, attached 103rd Mahratta Light Infantry. Dated 9th February 1918, but to rank from the 31st October 1917.

Stanley Hughes, General List, attached 103rd Mahratta Light Infantry. Dated 9th February 1918, but to rank from the 31st October 1917.

Charles Stewart Tuckniss, General List, attached 105th Mahratta Light Infantry. Dated 9th February 1918, but to rank from the 31st October 1917.

James Hallam Rickard, General List, attached 103rd Mahratta Light Infantry. Dated 9th February 1918, but to rank from the 31st October 1917.

Harry Shipley, General List, attached 128th Pioneers. Dated 23rd January 1918, but to rank from the 26th November 1917.

Frederick Arnold, General List, attached 153rd Punjabis. Dated 30th January 1918, but to rank from the 28th November 1917.

Robert Whittet Wooten, General List, attached 128th Pioneers. Dated 1st February 1918, but to rank from the 28th November 1917.

Albert Frank Chenery, General List, attached The Supply and Transport Corps. Dated 1st February 1918, but to rank from the 28th November 1917.

Ralph O'Reilly, General List, attached 122nd Rajputana Infantry. Dated 1st August 1918, but to rank from the 1st May 1918.

Keith Dunman Tucker, General List, attached 153rd Punjabis. Dated 5th August 1918, but to rank from the 1st May 1918.

Claude Lines Stearn, General List, attached 105th Mahratta Light Infantry. Dated 13th August 1918, but to rank from the 1st May 1918.

Reginald Beaumont, General List, attached 10th Jats. Dated 27th August 1918, but to rank from the 29th May 1918.

No. 500.—Army Department Notification No. 339, dated the 14th February 1919, as far as it relates to Richard Wing, is cancelled.

No. 501.—In Army Department Notification No. 2506, dated the 25th October 1918, against the name of Nelson Porter for "Second Lieutenant" read "Lieutenant" and for "14th October 1918" read "14th September 1918."

INDIAN DEFENCE FORCE.

1st (Cossipore) Brigade Mobile Artillery.

No. 502.—The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval :—

To be Second Lieutenants.

Edward John Pithie.
Frank Mollison Petrie.
Hugh Hermon Hessling.
Ellis Panton.
David Brown.
John Adamson Ogg.
George Stewart Williamson.

} Dated 18th December 1918.

20th Nilgiri Malabar Battalion.

No. 503.—The undermentioned gentleman is granted a temporary commission, subject to His Majesty's approval :—

To be Second Lieutenant.

Arthur Westhall Browne.

Dated 28th January 1919.

Medical Corps.

No. 504.—Subject to His Majesty's approval, the undermentioned are granted temporary commissions, with effect from the dates specified :—

To be Lieutenant Colonel.

Thomas Franklin Pedley.

Dated 1st April 1917.

To be Captains.

Ernest Frederic Neve.

Dated 1st April 1917.

Cecil Henry Elmes.

Dated 26th November 1917.

To be Lieutenant.

Allan Douglas Cameron.

Dated 1st April 1917.

RESIGNATIONS.

No. 505.—Subject to His Majesty's approval, Major Thomas Henry Stainton, Supply and Transport Corps, is permitted to resign the service, with effect from the 2nd January 1919.

INDIAN MEDICAL SERVICE.

No. 506.—Subject to His Majesty's approval, Temporary Captain James Hales Pany, Indian Medical Service, is permitted to resign his commission, with effect from the 9th March 1919.

No. 507.—In Army Department Notification No. 135, dated the 17th January 1919, for "3rd January 1919" read "14th January 1919."

INDIAN DEFENCE FORCE.

1st (Calcutta Port Defence) Group Garrison Artillery.

No. 508.—Second Lieutenant William Cantley Bowrey resigns his commission, subject to His Majesty's approval. Dated 5th November 1918.

29th South Indian Railway Battalion.

No. 509.—Captain Godfrey Wilson Moore resigns his temporary commission, subject to His Majesty's approval. Dated 6th December 1918.

RETIREMENTS.

INDIAN ARMY.

No. 510.—Colonel Gilbert Walter Palin, C.B., C.I.E., Indian Army, is permitted to retire from the service, subject to His Majesty's approval; with effect from the 1st March 1919.

No. 511.—Lieutenant Colonel William Alexander Lomer Cowie, Supernumerary List, Cantonment Magistrates' Department, is permitted to retire from the service, subject to His Majesty's approval; with effect from the 3rd March 1919.

INDIAN MEDICAL SERVICE.

No. 512.—Lieutenant-Colonel Charles Tilson Hudson, C.M.G., Bombay, is permitted to retire from the service, subject to His Majesty's approval; with effect from the 10th December 1918.

REWARDS.

No. 513.—Subject to His Majesty's approval, the honorary rank of Captain is conferred, on retirement, on Subadar-Major Dasaundha Singh, Sardar Bahadur, 22nd Punjabis. Dated 1st February 1919.

SPECIAL.

No. 514.—With reference to paragraph 305, Army Regulations, India, Volume II, the undermentioned officer, having been absent from military duty for 10 years, is transferred to the Supernumerary List ; with effect from the date specified :—

Captain John Creery Tate, Political Employ. Dated 15th February 1919.

PART B.**APPOINTMENTS AND PROMOTIONS.****INDIAN ARMY.**

No. 515.—The honorary rank of Jemadar is conferred, on retirement, on No. 1873, Dafadar Abdul Hafiz Khan, and No. 1992, Dafadar Sunder Singh, 33rd Queen Victoria's Own Light Cavalry. Dated 15th January 1919.

No. 516.—The following retired Indian officers have been re-employed in the Indian Army, with effect from the date stated against their names :—

Rank and Name.	Former Regiment.	How employed.	Date of re-employment.
Subadar Balwant Singh	9th Bhopal Infantry	9th Bhopal Infantry	1st November 1918.
Subadar Pyara Singh	15th Ludhiana Sikhs	7th Labour Corps	20th December 1918.
Subadar Abdulla Khan	18th Infantry	Combined Labour Corps Depôt, Dadar.	12th October 1918.
Subadar Yesu Rawal	113th Infantry	Combined Labour Corps Depôt, Dadar.	13th October 1918.
Subadar Narayan Giri	10th Gurkha Rifles	7th Labour Corps	9th June 1917.
Ressaidar Shaffi Ullah Khan.	5th Cavalry	5th Cavalry	1st November 1918.
Jemadar Suleman Khan	109th Infantry	Combined Labour Corps, Dadar.	13th October 1918.

No. 517.—The following direct appointments are made :—

30th Punjabis.

Mirza Mehraj-ud-din to be Subadar, with effect from the 1st March 1919 ; supernumerary to the establishment.

126th Baluchistan Infantry.

Mir Akbar Khan and Mir Saleh Muhammad to be Jemadars, on probation, with effect from the 8th February 1918 ; Mir Safar Khan, Mir Sher Muhammad, Mir Malang Khan and Mir Yakub Khan to be Jemadars, on probation, with effect from the 18th February 1918 ; to complete the establishment.

No. 518.—The following temporary appointment is made :—

143rd Labour Corps.

B. Mohan Lal to be temporary Jemadar, with effect from the 8th December 1918 ; to complete the establishment.

No. 519.—The following promotions are made :—

19th Lancers (Fane's Horse).

Ressaidar Muhammad Khan to be Risaldar, with effect from the 19th June 1918 ; to complete the establishment.

26th King George's Own Light Cavalry.

Ressaidar Ganpat Singh to be Risaldar, with effect from the 25th October 1918; Kot-Dafadar-Major Sher Muhammad to be Jemadar, with effect from the 1st August 1918; Kot-Dafadar-Major Fateh Khan, I.D.S.M., to be Jemadar, with effect from the 25th October 1918; to complete the establishment.

Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's) (Cavalry).

Dafadar Saiyid Abdul to be Jemadar, with effect from the 16th April 1918; supernumerary to the establishment.

28th Punjabis.

Havildar Sawan Singh to be Jemadar, with effect from the 22nd October 1918; to complete the establishment.

42nd Deoli Regiment.

Jemadar Dhaunkal Singh to be Subadar, with effect from the 11th May 1918; Jemadar Mahadewa to be Subadar, with effect from the 29th August 1918; Jemadar Bajranga to be Subadar, with effect from the 21st September 1918; Jemadar Gopi to be Subadar, with effect from the 24th October 1918; Colour-Havildar Hardewa to be Jemadar, with effect from the 23rd July 1918; Havildar Abbas Khan to be Jemadar, with effect from the 29th August 1918; Colour-Havildar Bhur Singh and Havildar Bhura to be Jemadars, with effect from the 21st September 1918; Colour-Havildar Dalip Singh to be Jemadar, with effect from the 24th October 1918; to complete the establishment.

48th Pioneers.

Jemadar Ramji Lal to be Subadar and Havildars Dewa Singh and Maya Singh to be Jemadars, with effect from the 23rd November 1915; to complete the establishment.

91st Punjabis (Light Infantry).

Jemadar Bishan Singh to be Subadar and Havildar Bahadur Singh to be Jemadar, with effect from the 17th September 1918; Havildar Rajmal to be Jemadar, with effect from the 18th October 1918; Havildar Wariam Singh to be Jemadar, with effect from the 21st October 1918; to complete the establishment.

54th Sikhs (Frontier Force).

No. 520.—The date of the promotion of Subadar Sher Baz and Jemadar Maida Khan, as published in Army Department Notification No. 351, dated the 14th February 1919, has effect from the 5th September 1918, and not as stated therein.

91st Punjabis.

No. 521.—The date of the promotion of Subadar Sundar Singh, as published in Army Department Notification No. 3048, dated the 27th December 1918, has effect from the 5th September 1918, and not as stated therein.

3rd Queen Alexandra's Own Gurkha Rifles.

No. 522.—The date of the promotion of Jemadar Lachhiman Thapa, as published in Army Department Notification No. 2578, dated the 1st November 1918, has effect from the 16th August 1918, and not as stated therein.

No. 523.—The date of the promotion of Jemadar Narain Sing Gurung, as published in Army Department Notification No. 304, dated the 7th February 1919, has effect from the 17th August 1918, and not as stated therein.

APPOINTMENTS.**INDIAN MEDICAL DEPARTMENT.****ASSISTANT SURGEON BRANCH.**

No. 524.—Military pupil Arthur Clifford Martin having passed his final examination, is admitted into the service as a 4th class Assistant Surgeon with effect from the 10th December 1918.

PERSONAL STAFF.

No. 525.—The Viceroy and Governor General has been pleased to make the following appointment on His Excellency's Personal Staff, with effect from the 1st March 1919 :—

To be Aide-de-Camp.

Captain O. Wakeman, Reserve of Officers, Grenadier Guards, *vice* Captain C. A. Lord Carnegie, Scots Guards, resigned.

FURLOUGH AND LEAVE.

CANTONMENT MAGISTRATES' DEPARTMENT.

No. 526.—With reference to Army Department Notifications No. 1844, dated the 16th August 1918, and No. 2750, dated the 22nd November 1918, Risaldar Sardar Hira Singh, Extra Assistant Cantonment Magistrate, has been granted a further extension of leave on medical certificate for 1 month and 19 days, with effect from the 1st January 1919.

PERSONAL STAFF.

No. 527.—The Viceroy and Governor General has been pleased to grant Captain J. A. Denny, Grenadier Guards, Special Reserve, A.-D.-C. to His Excellency, 6 months' leave on private affairs, with effect from the 11th January 1919.

RESIGNATIONS.

VOLUNTEER CORPS.

South Indian Railway Volunteer Rifles.

No. 528.—Captain Godfrey Wilson Moore resigns his commission and is permitted on retirement to retain his rank. Dated 31st March 1917.

RETENTIONS.

ORDNANCE DEPARTMENT.

Southern Army.

No. 529.—Commissary and Honorary Major John Duggan is retained in the service after the age of 55 years, with effect from the 10th February 1919, until further orders, and will be borne as supernumerary in his rank and grade.

No. 530.—Commissary and Honorary Major Rees Ross is retained in the service after the age of 55 years, with effect from the 23rd February 1919, until further orders, and will be borne as supernumerary in his rank and grade.

BARRACK DEPARTMENT, PUNJAB—BENGAL.

No. 531.—Conductor William Willis, Barrack Department, is retained in the service after the age of 55 years, with effect from the 14th February 1919, until further orders, and will be borne supernumerary in his rank and grade.

REWARDS.

No. 532.—His Excellency the Governor General of India has been pleased to confer the Volunteer Officers' Decoration upon the undermentioned officers :—

Major William Wilson, 5th Punjab Light Horse, Indian Defence Force.

Lieutenant Augustus Fredric Johnston, 2-24th North Western Railway Battalion, Indian Defence Force.

No. 533.—The Governor General in Council is pleased to sanction the grant of the following rewards for meritorious service in the field, while serving with the Egyptian Expeditionary Force :—

Awarded the Meritorious Service Medal (without annuity).

No. 913 1st class Sub-Assistant Surgeon Shaikh Nur-Allah, *Khan Sahib*, Indian Medical Department.

No. 1042 1st class Sub-Assistant Surgeon Arjan Singh, Indian Medical Department.

No. 534.—The Governor-General in Council is pleased to sanction the grant of the following rewards for acts of gallantry or devotion to duty in the field, while serving with the Mesopotamia Expeditionary Force :—

Promotion to the 1st class of the Order of British India with the title of "Sardar Bahadur".

Subadar-Major Govind Singh, *Bahadur*, 9th Bhopal Infantry.

Mit Singh, *Bahadur*, Lieutenant-Colonel in the Maler Kotla Imperial Service Sappers.

Admission to the 2nd class of the Order of British India with the title of "Bahadur".

1st class Senior Sub-Assistant Surgeon Ajaib Singh, Rai Sahib, Indian Medical Department.

Subadar Alam Khan, I.O.M., I.D.S.M., 1st King George's Own Sappers and Miners.

Subadar Arjan Singh, 32nd Sikh Pioneers.

Subadar Bhawani Singh, 95th Russell's Infantry.

Subadar (acting Subadar-Major) Chattar Singh, 52nd Sikhs (Frontier Force).

Jemadar (acting Ressaidar) Esher Singh, 5th Camel Corps, Supply and Transport Corps.

Subadar Fateh Khan, 112th Infantry.

Risaldar-Major Fazil Hussain, I.O.M., 13th Duke of Connaught's Lancers (Watson's Horse).

Subadar Firoz Khan, 46th Punjabis, attached 26th Punjabis.

Subadar-Major Ganbir Singh Pun, M.C., I.O.M., 6th Gurkha Rifles.

Risaldar Hargyan Singh, I.O.M., I.D.S.M., 14th Murray's Jat Lancers.

Subadar (acting Subadar-Major) Hira Singh, 42nd Deoli Regiment.

Subadar Jairam Singh, 4th Prince Albert Victor's Rajputs.

Subadar Kesar Mal, 9th Gurkha Rifles.

Subadar (acting Subadar-Major) Khudadad Khan, 113th Infantry.

Risaldar Kirpa Singh, 37th Lancers (Baluch Horse) attached 9th Labour Corps.

Subadar-Major Lachman Singh, I.D.S.M., 67th Punjabis.

Subadar (acting Subadar-Major) Madho Singh Rawat, 39th Garhwal Rifles.

Subadar-Major Manbahadur Thapa, 6th Gurkha Rifles.

Risaldar (acting Risaldar-Major) Mansa Ram, I.D.S.M., 14th Murray's Jat Lancers.

Subadar Meharwan Sing Butola, 39th Garhwal Rifles.

Veterinary Jemadar Muhammad Shaffai, 23rd Mule Corps, Supply and Transport Corps.

Subadar Musa Khan, I.O.M., 128th Pioneers.

Subadar Narayanasami (1), 64th Pioneers.

Subadar Narainsami, 33rd Divisional Signal Company, Sappers and Miners.

Subadar Nathu Singh, Tehri, Imperial Service Sappers.

Subadar-Major Naurang Singh, 11th Porter Corps.

Subadar Nek Alam, 2nd Porter Corps.

Subadar Nidhan Singh, 45th Rattray's Sikhs.

Risaldar Nur Khan, 10th Duke of Cambridge's Own Lancers (Hodson's Horse).

Subadar (acting Subadar-Major) Raje Ram, 10th Jats.

Subadar-Major Sailendra Nath Basu, I.D.S.M., 49th Bengalis.

Subadar Shaikh Ahmad, 114th Mahrattas.

Subadar-Major Sharif, 106th Hazara Pioneers.

Subadar-Major Sher Muhammad, 87th Punjabis.

Subadar Sultan, I.D.S.M., 1st King George's Own Sappers and Miners.

Jemadar Tek Chand, I.D.S.M., Bharatpur Imperial Service Transport Corps.

Tota Ram Singh, I.D.S.M., Lieutenant in the Gwalior Imperial Service Transport Corps.

These appointments are supernumerary to the authorised establishment.

Awarded a Bar to the Indian Distinguished Service Medal.

Jemadar Narbahadur Gurung, I.D.S.M., 5th Gurkha Rifles (Frontier Force).

(The I. D. S. M. was awarded in Army Department Notification No. 680 of 1916.)

Awarded the Indian Distinguished Service Medal.

Subadar Arjan, 31st Punjabis.

Subadar Arjun Thapa, 5th Gurkha Rifles (Frontier Force).

Jemadar Bala Ghorpade, 128th Pioneers.

Subadar Baryam Singh, 3rd Sappers and Miners.

Jemadar Bo An Gyi, 2nd Queen Victoria's Own Sappers and Miners.

Subadar Dal Singh, 13th Rajputs (The Shekhawati) Regiment.

Jemadar Dila Sing Gurung, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles).

No. 48 Sepoy Ganpat Naloade, 128th Pioneers.

Jemadar Ghulam Hussain, 21st Punjabis attached 26th Punjabis.

Subadar Guman Sing Gurung, 1st Battalion, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles).

Subadar Gyani Singh, 97th Deccan Infantry.

Jemadar Kehr Singh, 22nd Mule Corps, Supply and Transport Corps.

Jemadar Kushal Singh, 119th Infantry (The Mooltan Regiment).

Subadar (acting Subadar-Major) Mahadeorao Sondkar, *Sardar Bahadur*, 116th Mahrattas.

Jemadar Muhammad Shafi, Indore Mounted Escort Imperial Service Troops attached Remount Department.

Jemadar Nain Sing Thapa, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles).

No. 3506 Lance-Naik Nihal Singh, 98th Infantry, attached 1st Battalion, 97th Deccan Infantry.

Jemadar Nur Muhammad Khan, 8th Cavalry, attached Remount Department.

Jemadar Pal Singh, 215th Brigade Royal Field Artillery Ammunition Column.

Subadar Ram Sarup Singh, 97th Deccan Infantry.

Jemadar Sardara II, 6th Jat Light Infantry.

Subabar Sardar Khan, 26th Punjabis.

Subadar Ujagar Singh, 24th Punjabis.

Subadar Zorawar Singh, 42nd Deoli Regiment.

2nd class Senior Sub-Assistant Surgeon Briuda Bam, Indian Medical Department.

2nd class Senior Sub-Assistant Surgeon Muhammad Hussain, Indian Medical Department.

Awarded the Meritorious Service Medal (without annuity).

No. 1379 Havildar Ajab Sing Gariya, 39th Garhwal Rifles.

No. 3335 Havildar Ami Lal, 6th Jat Light Infantry.

No. 3579 Havildar Anandrao Dange, 125th Pioneers.

No. 1621 Naik Badhu Sing Rawat, 39th Garhwal Rifles.

No. 2039 Havildar Birjlal Thapa, 5th Gurkha Rifles (Frontier Force).

No. 1584 Sepoy Habib, 24th Punjabis.

No. 946 Havildar Indar Singh, 82nd Punjabis.

No. 1273 Lance-Naik (acting Naik) Jai Singh, 24th Punjabis.

No. 5082 Havildar Jhunda, Burma Military Police, attached 6th Jat Light Infantry.

No. 3222 Sepoy Kadir Beg, 86th Carnatic Infantry, attached 14th Divisional Signal Company.

No. 4865 Naik (acting Havildar) Luchman Singh, 24th Punjabis.

No. 3847 Havildar Muhammad Kalimullah, 80th Carnatic Infantry, attached 14th Divisional Signal Company.

No. 1725 Naik Nanda Singh Rawat, 39th Garhwal Rifles.

No. 1323 Havildar Nizam Din, 2nd Labour Corps.

No. 2373 Carpenter Nur Din, 2nd Labour Corps.

No. 2619 Rifleman (acting Lance-Naik) Shamsheer Sing Sahi, 5th Gurkha Rifles (Frontier Force).

No. 1003 Naik (acting Havildar) Sher Ali, 24th Punjabis.

No. 3111 Sepoy Sultan Khan, 128th Pioneers.

No. 1196 Dafadar Sumar Khan, Jaipur Imperial Service Transport Corps.

No. 3078 Sapper Thangavelu, 2nd Queen Victoria's Own Sappers and Miners.

No. 1698 Havildar Umrao Sing Negi, 39th Garhwal Rifles.

No. 971 1st class Sub-Assistant Surgeon Kishor Singh, Indian Medical Department.

No. 1387 1st class Sub-Assistant Surgeon Muhammad Abdul Rauf, Indian Medical Department.

No. 1033 1st class Sub-Assistant Surgeon Muhammad Hafiz Khan, Indian Medical Department.

No. 535.—The Indian Order of Merit, 2nd class, awarded to No. 2712 Sepoy Abbaz Khan, 19th Punjabis, in Army Department—Notification No. 1359, dated the 17th August 1917, is cancelled under the provisions of Army Regulations, India, Volume II, paragraph 359; with effect from the 4th April 1918.

LONDON GAZETTE.

No. 536.—The following extracts are published for general information:—

Supplement, dated the 8th January 1919, to the London Gazette of the 7th January 1919, pages 431, 438, 439 and 440.

War Office,
8th January, 1919.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made:—

* * * * *

SPECIAL APPOINTMENTS.

Cl. Z.—Lt.-Col. Hon. H. D. Napier, C.M.G., ret. pay, Ind. Army, from Class BB. 11th Sept. 1918.

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~~MISSISSIPPI~~

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Col. F. W. H. Cox, C.B., Ind. Army, to be temp. Brig.-Gen. whilst in charge of Administration of a Divl. Area in India. 12th Nov. 1918.

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REGULAR FORCES.

INFANTRY.

* * * * *

Garrison Battalions.

* * * * *

General List.

Temp. Lt. T. T. Rodger, from Sea. Highrs., to be temp. Lt. on appt. as probr. to Ind. Army Res. of Off. 7 Nov. 1918, with seniority 5 Sept. 1917. (Substituted for Gaz. notification 21 Dec. 1918.)

* * * * *

Second Supplement, dated the 22nd January 1919, to the London Gazette of the 21st January 1919, pages 1147, 1160, 1161, 1162, 1163, 1164 and 1166.

*War Office,
22nd January, 1919.*

The following despatch has been received by the Secretary of State for War from General Sir E. H. H. Allenby, G.C.B., G.C.M.G., Commander-in-Chief, Egyptian Expeditionary Force :—

*General Headquarters,
23rd October, 1918.*

My Lord,

I have the honour to forward herewith a list of Officers, Nurses, other ranks and Civilians whom I consider worthy of Mention for their services during the period from 16th March, 1918, to 18th September, 1918.

I have the honour to be,

My Lord,

Your Lordship's most obedient Servant,

E. H. H. ALLENBY,

General,

Commanding-in-Chief,
Egyptian Expeditionary Force.

SPECIAL LIST.

* * * * *

Christie, A./Capt. H., attd. R. E. (Lt., I.A.R.O.).

* * * * *

Macpherson, T./ Capt. R. E., attd. Ind. Army.

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IMPERIAL CAMEL CORPS.

* * * * *

Dean, Capt. A. E., 3rd Bn. (now Ind. Army).

* * * * *

INDIAN ARMY.

COMMANDS & STAFF.

Aoworth, Capt. (T./Maj.) D. H., M.C.,
55th Coke's Rif.
Baldwin, Maj. F. E. W., 121st Pnrs.
Barrow, Maj.-Gen. G. de S., K.C.M.G.,
C.B.
Davies, Lt.-Col. & Bt. Col. (T./Brig.-Gen.)
C. H., C.M.G., D.S.O., 53rd Sikhs.
Fane, Maj.-Gen. V. B., K.C.I.E., C.B.
Farebrother, Capt. F. H., 128th Pnrs.
Glynton, Maj. G. M., D.S.O., 3rd Gurkha
Rif.
Hill, Maj. & Bt. Lt.-Col. (A./Lt.-Col.)
E. F. J., M.C. (R.E.), 1st Sappers and
Miners.
Keen, Maj. P. H., 56th Punjabi Rif.
Kemball, Lt.-Col. (T./Brig.-Gen.) A. G.,
31st Punjabis.
Lang, Capt. & Bt. Maj. W. H., 16th Cav.
Leslie, Maj. & Bt. Lt.-Col. W. S., D.S.O.,
31st Punjabis.
Macandrew, Maj.-Gen. H. J. M., C.B.,
D.S.O.
McSwiney, Capt. (T./Maj.) H. F. C.,
M.C., 2/3rd Gurkha Rif.
McWatters, Maj. & Bt. Lt.-Col. H. C.,
D.S.O., 24th Punjabis.
Ogilvie, Lt.-Col. (T./Col.) W. H., C.M.G.,
M.B., Ind. Med. Serv.
Palin, Maj.-Gen. P. C., C.B., C.M.G.
Ross, Maj. A. C., D.S.O., 20th Deccan
Horse.
Shea, Maj.-Gen. J. S. M., K.C.M.G., C.B.,
D.S.O.
Templer, Lt.-Col. & Bt. Col. H., O.B.E.

RESERVE OF OFFICERS.

Barrack, Lt. (A./Capt.) J. C., attd. 1/23rd
Sikh Pnrs.
Braithwaite, Lt. (A./Capt.) P. P., attd. 36th
Jacob's Horse.
Findlay, Lt. A. J., attd. 2/155th Pnrs.
Goldberg, Lt. G. H. A., attd. 91st Pun-
jabis.
Grant, Lt. T. G. L'E., Spec. Serv. Offr.
Hodson, Lt. (A./Capt.) S. S., attd. 93rd
Burma Inf.
Marks, Lt. R. M., attd. 27th Punjabis.
McCombe, Lt. R., attd. 2/101st Gren-
adiers.
Munsey, Lt. S. T. H., attd. 1st Sappers &
Miners.
Nicholson, Lt. (A./Capt.) E. M. F., attd.
1/8th Gurkha Rif.
Ogilvie, Lt. (A./Capt.) G. H., attd. 2/3rd
Gurkha Rif.
O'Reilly Lt. (A./Capt.) D. O., attd. 1/1st
Gurkha Rif.
Panckridge, Lt. (T./Capt.) H. R., attd. S.
& T. Corps.
Powers, Lt. (A./Capt.) H. G., M.C., attd.
1/1st Gurkha Rif.
Rhodes, Lt. C. K., attd. 1/123rd Outram's
Rif.
Roberts, Lt. S. A., attd. 1st Sappers &
Miners.
Robertson, Lt. (A./Capt.) R. A., attd.
2/3rd Gurkha Rif.
Rust, Lt. L. D., attd. 19th Lrs.

Stewart, Lt. (A./Capt.) R. H., attd.
1/23rd Sikh Pnrs.

Taylor, Lt. (A./Capt.) B. C., attd. 1/54th
Sikhs.

Weston, Lt. F. H., attd. 2/32nd Sikh
Pnrs.

CAVALRY.

2nd Lancers.

Robertson, Maj. K.

Sangster, Maj. P. B., D.S.O., attd. 29th
Lrs.

Jug Lal, 2174, Sowar.

3rd Skinner's Horse.

Indar Singh, Jemadar, attd. 15th Imp.
Serv. Cav. Bde. Sig. Troop.

5th Cavalry.

Holden, Maj. & Bt. Lt.-Col. H. N.,
D.S.O., Sen. Spec. Serv. Offr., Jodhpur
Imp. Serv. Lrs.

6th Cavalry.

Rala Singh, Jemadar.

Ramji Lal, 2656, Dafadar.

9th Hodson's Horse.

Pierce, Lt. I. G. F.

Dost Mahammad, Risaldar.

Harnam Singh, 2715, L./Dafadar.

11th Lancers.

Bikarma Singh, 2944, Dafadar, attd. 9th
Hodson's Horse.

12th Cavalry.

Jagat Singh, Ressaidar, attd. 18th Lrs.

18th Lancers.

Keighley, Lt.-Col. V. A. S., M.V.O.

Watson, Lt. H. R. W.

Malik Sultan Khan, Risaldar (A./Risaldar
Major) I.D.S.M.

Nawab Khan, 2484, Sowar (A./Dafadar),
attd. 15th Imp. Serv. Cav. Bde. Sig.
Troop.

19th Lancers.

Curtis, Maj. F.

Muhammad Khan, Ressaidar.

20th Deccan Horse.

Amir Khan, 710, Dafadar.

Ghulam Rasul Khan, 446, Dafadar.

21st Cavalry.

Kartar Singh, 3015, Dafadar.

22nd Cavalry.

Habib Khan, Jemadar, attd. 29th Lrs.

Ram Singh, 585, Dafadar, attd. No. 5
Ind. Gen. Hosp.

29th Lancers.

Marchant, Maj. G.

Imdad Ali, 2193, Kot Dafadar, attd. 11th

Cav. Mob. Vet. Sec.
Ram Singh, 2466, Sowar.

31st Lancers.

Mein, Lt. D. G., Spec. Serv. Offr., Mysore
Lrs.

34th Poona Horse.

Ghulam Shah, Jemadar.
Kale Khan, Jemadar.

35th Scinde Horse.

Maunsell, Maj. E. B., attd. 36th Jacob's
Horse.

36th Jacob's Horse.

Carpendale, Maj. M. M.
Muhammad Wazir Khan, Ressaidar.

38th Central India Horse.

Page, Capt. W. K., M.C. (Ind. Vol. Offr.).
Dayal Singh, Ressaidar.

39th Central India Horse.

Filose, Lt. A. A. E., attd. 38th Central
India Horse.

CORPS OF GUIDES.

Infantry.

Battye, Maj. (A./Lt.-Col.) I. U., D.S.O.,
attd. 1/8th Gurkha Rif.

Afzal, Subadar.

Alam Khan, Subadar.

Mangal Singh, Jemadar.

SAPPERS AND MINERS.

Guna Nand, Jemadar, 3rd Coy., 1st S. &
M.

Ramasami, 4000, Havildar, 18th Coy., 2nd
S. & M.

INFANTRY.

21st Punjabis.

Allah Dad Khan, Subadar-Major, 1st Bn.
Shah Muhammad, Subadar, 1st Bn.

23rd Sikh Pioneers.

Campbell, Capt. R. N. B., O.B.E., 2nd
Bn.

Duberly, Capt. M. R. W., O. B. E., 1st Bn.

Fletcher, Capt. R. C., 1st Bn.

Pearson, Lt.-Col. H. F. A., O.B.E., 1st
Bn.

Chanda Singh, Subadar, 1st Bn.

Sohan Singh, Jemadar, 1st Bn.

Bishan Singh, 4834, Havildar, 1st Bn.

Gaihal Singh, 4220, Havildar, 1st Bn.

Gurmukh Singh, 945, Naik, 1st Bn.

Hakim Singh, 2390, Naik, 2nd Bn.

Hurdit Singh, 1091, Naik, 2nd Bn.

Kehar Singh, 197, Havildar, 1st Bn.

Nand Singh, 3978, Clr. Havildar, 2nd Bn.

Nand Singh, 1906, L./Naik, 1st Bn.

Narain Singh, 442, Naik, 1st Bn.

Sant Singh, 367, R. Q. M. Havildar, 2nd
Bn.

Sawan Singh, 4643, Havildar, 1st Bn.

24th Punjabis.

Rawlins, Lt.-Col. A. K., C.I.E., C.B.E.,
D.S.O.

28th Punjabis.

Bahal Singh, 1877, Sepoy.

29th Punjabis.

Man Singh, Subadar-Major.

32nd Sikh Pioneers.

Prem Singh, Subadar, 2nd Bn.

34th Sikh Pioneers.

Jit Singh, 2338, L./Naik, attd. 113th Ind.
Combined Fd. Amb.

38th Dogras.

Cunningham, Capt. W. B.

Young, Maj. G. H.

Kanhaiya, Subadar.

Hakim Singh, 1502, Havildar.

41st Dogras.

Devenish-Meares, Lt. B. J., 1st Bn.

45th Rattray's Sikhs.

Cates, Capt. K. G. H., attd. Patiala Imp.
Serv. Inf.

46th Punjabis.

Hardcastle, Maj. J.

Habibullah Khan Bahadur, Subadar
Major.

51st Sikhs.

Dayal Singh, 1499, Havildar.

Ghuncha Lal, 2079, L./Naik.

53rd Sikhs.

Gardiner, Maj. (A./Lt.-Col.) R., D.S.O.

Kehr Singh, Jemadar, I.O.M., I.D.S.M.

Allah Khan, 3425, Havildar.

54th Sikhs.

Ruck, Maj. O. L., 1st Bn.

Indar Singh, Subadar, 1st Bn.

Sher Baz, Jemadar, 1st Bn.

Mohammad Zaman, 709, Sepoy, 1st Bn.,
attd. 53rd Sikhs.

55th Coke's Rifles.

Ekin, Lt. (A./Capt.) R. G., attd. 58th
Vaughan's Rifles.

Evans, Capt. D. MacN., M.C., attd. 56th
Punjabi Rif.

56th Punjabi Rifles.

Bahadur Khan, 1969, Havildar, 1st Bn.

Gul Amir, 1761, Havildar, 1st Bn.

58th Vaughan's Rifles.

Smith, Maj. A. A., Comdg. 1/151st Inf.

Indar Singh, Subadar, M.C., I.D.S.M.

Jaimal Singh, 3503, Naik (T./Havildar).

Mangal Singh, 3413, Naik (T./Havildar).

70th Burma Rifles.

On Kyaw, Subadar Major, 1st Bn.

72nd Punjabis.

Smithett, Lt. W. H., 1st Bn., attd. 28th Punjabis.

92nd Punjabis.

Hasell-Wright, Lt. E. L. C.
Shan Muhammad, Jemadar.

93rd Burma Infantry.

Barkardar, 2141, Naik.

101st Grenadiers.

Cunningham, Lt.-Col. P. H., O.B.E., 1st Bn.
Laird, Capt. H. G. C., D.S.O., 1st Bn.
Neal, Lt. G. T. St. J., 1st Bn.
Roberts, Maj. (A./Lt.-Col.) W. B., D.S.O., 1st Bn.
Daji Sawant, Subadar, 1st Bn.

105th Mahratta Light Infantry.

Baburao Pisal, Jemadar.
Peer Ali, 2343, Havildar.
Rambhau Dhamne, 2507, Havildar.

116th Mahrattas.

Young, Capt. (T./Maj.) H. W.

121st Pioneers.

Bhola Singh, Jemadar, 2nd Bn.
Pandu Hambe, 2029, Havildar.
Surja Ram, 2411, Naik.

123rd Outram's Rifles.

Cassels, Lt.-Col. G. R., D.S.O., 1st Bn.
Hunt, Maj. R. V., 1st Bn.
Norris, Maj. (A./Lt.-Col.) A. K., 1st Bn.
Painda Khan, Subadar, 1st Bn.
Khan Bahadur, 3513, L./Naik, 2nd Bn., attd. 125th Napier's Rif.

125th Napier's Rifles.

Harrison, Maj. L. G. B.
Kidd, Maj. B. G. B., D.S.O., attd. 1/123rd Outram's Rif.
Allah Dad Khan, Jemadar.

1st Gurkha Rifles.

Shaw, Maj. (A./Lt.-Col.) H. M. D., D.S.O., attd. 3/3rd Gurkha Rif.
Gajbahadur Thapa, Jemadar.
Kalu Gurung, Subadar (A./Subadar Major), I.O.M.

3rd Gurkha Rifles.

Eastmead, Lt.-Col. C. S., D.S.O., 2nd Bn.
Bhagatbir Thapa, Jemadar, 3rd Bn.
Birkadhoj Sunwar, Subadar, 3rd Bn.
Nain Sing Thapa, Subadar, 3rd Bn.
Bhim Sing Thapa, Subadar-Major, I.O.M., 2nd Bn.
Harku Gurung, 2271, Havildar, 3rd Bn.
Karbir Thapa, 2227, Naik, 2nd Bn.

7th Gurkha Rifles.

Ross, Lt. (A./Capt.) A. J. H.
Dalsing Basnet, Jemadar.
Gajraj Rai, Subadar.
Dhanman Rai, 1357, Havildar.

8th Gurkha Rifles.

Balpir Thapa, Subadar.
Ramnath Kachari, Subadar.
Maniraj Thapa, 84, Rifleman, attd. 2nd Bn. 3rd Gurkha Rif.

11th Gurkha Rifles.

Dundas, Maj. (A./Lt.-Col.) W. L., D.S.O., 4th Bn. (late 2nd Bn., 3rd Gurkha Rif.).
Birkh-Sing Thapa, Subadar Major.

153rd Infantry.

Durnford, Lt. (A./Capt.) C. M. P., 3rd Bn.

155th Pioneers.

Falel Khan, Subadar Major, 2nd Bn.

BURMA MILITARY POLICE.

Nazar Mohammed, 1716, Sepoy, attd. 27th Punjabis.

LUSHAI HILLS MILITARY POLICE.

Birkharaj Thapa, 2591, Rifleman (1st Bn., 7th Gurkha Rif.).
Sukrim Gharti, 1510, Naik, attd. 3rd Bn., 3rd Gurkha Rif.

SUPPLY AND TRANSPORT CORPS.

Jolley, Asst. Commy. & Hon. Lt. H. J. L.
Wace, Maj. S. L.
Dwarka Singh, Subadar, 27th Mule Corps, attd. 6th Coy., 7th Ind. Div. Train.
Browning, 2033, Sjt. H.
Fazal Singh, 336, Kote Dafadar, 9th Mule Corps.
Kaim Din, 773, Kote Dafadar, 7th Mule Corps.
Khan Mohamed, 542, Kote Dafadar, 33rd Mule Corps.
Sher Dil, 1351, T./Naik, 12th Mule Corps.
Tora Baz, 986, L./Naik (T./Vet. Asst.), 2nd Mule Corps.
Barendra Kumar Ghose, 4th Gde. Clk.
Dorabji Meherjibhoy, 1st Gde., Hosp. Store-keeper, attd., 10th Cav. Bde. Combined Fd. Amb.
Phanindra Nath Bose, 5th Gde. Clk.

MEDICAL SERVICE.

Caullie, Capt. (T./Lt.-Col.) A. G., M.B., F.R.C.S.E.
Graham, Capt. D.L., O.B.E., M.B.
Hodgson, Maj. (T./Lt.-Col.) E.C., D.S.O.
Lelean, Lt.-Col. P.S., C.B., F.R.C.S.
Madan, T./Lt. K. R., O.B.E.

SUBORDINATE MEDICAL DEPARTMENT.

Graham, Asst. Surg., 4th Cl., F.M.
Hughes, Asst. Surg., 2nd Cl., R. H.

Pinto, Asst. Surg., 3rd. Cl. J. A.
Indar Singh, Sub-Asst. Surg., 1st Cl.
Ram Datta Kumar, 1326, Sub-Asst. Surg.,
2nd Cl.

ARMY BEARER CORPS.

Ganga Bishan, 5006, L./Havildar, 5th
Itwari, 8036, L./Havildar, 8th Coy.
Kundan Singh, 4985, L./Havildar, 4th
Coy.
Moti, 7257, Bearer, 7th Coy.

MISCELLANEOUS LIST.

Morris, 5660, Sub-Cond. W.
Rigby, S./Sjt. (A./Sub-Cond.) B.

UNATTACHED LIST.

Diffey, 27 I U L. Mech., Q.M.S., R.J.,
attd. 3rd Lahore D. S. Coy., Sappers &
Miners.
Medhurst, Pte. T. A., Frmly 9th Bn.,
Worc. R. (Local Sjt., C.M.S.C.).

POSTAL SERVICE.

Aziz Uddin, 265, Jemadar.

IMPERIAL SERVICE TROOPS.

CAVALRY.

Hyderabad Imperial Service Lancers.

Mohamed Abdul Rashid, Bessaidar.
Ahmed Ali Khan, 1416, Dafadar.
Mir Kadir Ali 920, Dafadar.

Jodhpur Imperial Service Lancers.

Khiyu Singh, Capt.
Sankar Narain Parnaik, Capt.
Khaju Singh, 1090, Dafadar.

Mysore Imperial Service Lancers.

A. Pasuraj Urs, Jemadar.
Mir Tura Malli Jemadar, attd. 15th
Imp. Serv. Cav. Bde., M. G. Sqdn.
Bhim Rao Selke, 956 Sowar.
Ram Chander Rao Jado, 618, Dafadar.

INFANTRY.

4th Gwalior.

Raghuyar Dayal, Lt.
Vishwas Rao Scinde, Lt.
Balgovind, 859, Sowar.
Hira Lal, 1805, Naik.
Nasir Mohamed, 1999 Naik.

Alwar.

Daud Khan, Col.
Chander Singh, 1441, Havildar.
Nathu, 1960, Havildar.

1st Patiala.

Bishan Singh, Jemadar.
Amar Singh, 367, Sepoy.
Bagga Singh, 117, Havildar.
Channan Singh, 703, Sepoy.
Chattar Singh, 110, Havildar.
Hardit Singh, 61, Kot Havildar.
Mahtab Singh, 93, Havildar.
Sham Singh, 122, Naik.

2nd Patiala.

Gurdial Singh, Lt., attd. 1st Patiala.

1st Kashmir.

Mejora Singh, Jemadar.
Chuniram, 811, Naik.
Mal, 372, Havildar.

ROYAL AIR FORCE.

Shortridge, Lt. G. C. (I.A.R.O.).

Fourth Supplement, dated the 23rd January 1919, to the London Gazette of the 21st January 1919, pages 1177, 1181, 1184 and 1186.

*War Office,
23rd January, 1919.*

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

SPECIAL APPOINTMENTS.

Cl. FF.

Lt.-Col. A. S. Begbie, ret., Ind. Army, relinquishes his appt. as Instr. at an Officers Instructional School. 16th Jan. 1919.

A. G.'s AND Q. M. G.'s STAFF.

A.A. and Q.M.G.—Bt. Maj. (temp. Lt.-Col.) G. P. L. Cosens, D.S.O., 1st Dns., and to retain his temp. rank whilst so empd., vice Maj. H. E. Medicott, D.S.O., Ind. Army, who relinquishes the temp. rank of Lt.-Col. 13th Dec. 1918.

The undermentioned Gentlemen Cadets, from the R. Mil. Coll., to be 2nd Lts. With effect from the 20th December 1918 :—

* * * * *

UNATTACHED LIST FOR INDIAN ARMY.

With a view to their appointment to the Indian Army.

William Gordon Starkey Thompson.
Harold Wilfred Humphrey.
Douglas Richard St. John Shannon.
Edward Philip Simon Monckton.
Francis Wykeham Wallace Birch.
Frank McCullum.
John Coode.
Thomas Victor Harris.
Ernest Dudley French.
Charles Stewart Murray.
Eustace Howard Weigall.
Albert Robert Pedley.

Godfrey Charles Blakeway.
Patrick Walter Gordon Spence.
Octavius Robert Catel Carey.
Ralph Lawrenson.
John Francis Fielder Crossley.
Herbert Leslie Greener.
Alan Raymond Noel Smith.
John Frederick Singleton.
James Braham Cunningham.
Albert Harley Wright.
Archie Carnegie Mercer.
Thomas Kenelm Thomson.

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Fifth Supplement, dated the 21st January 1919, to the London Gazette of the 21st January 1919, pages 1191, 1194, 1195, 1196 and 1197.

*War Office,
24th January, 1919.*

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MEMORANDA.

Maj. A. L. M. Molesworth, Ind. Army, to be temp. Lt.-Col. whilst specially empld. 24th May 1918.

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REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

PERSONAL STAFF.

A.D.C.

* * * * *

• Lt. H. C. Bell, Ind. Army Res. of Off. 2nd Sept. 1918.

* * * * *

2nd Grade.

* * * * *

Maj. G. M. Glynton, 3rd Gurkha Rif., Ind. Army, relinquishes his appt. 28th Oct. 1918.

3rd Grade.—7th Oct. 1918 :—

Capt. E. G. Hollebone, W. Kent Yeo, T.F., from a Spec. Appt., Cl. GG., *vice* Capt. H. T. D. Hickman, M.C., 34th Pns., Ind. Army.

* * * * *

SPECIAL APPOINTMENTS.

Cl. FF.

From Cl. GG.—1st Sept. 1918 :—

* * * * *

Depy. Commy. and Capt. J. E. Clarke, Ind. Misc. List, from a Staff Capt. And to be temp. Capts. whilst so empld :—

* * * * *

Lt. F. F. Monk, Ind. Army Res. of Off.

* * * * *

ATTD. TO HD.-Qr. UNITS.

Brig. Comdr.—Bt. Lt.-Col. W. S. Leslie, D.S.O., 31st Punjabis, Ind. Army, from a G.S.O., 1st Grade, and to be temp. Brig.-Gen. whilst so empld. 11th Oct. 1918.
Brig. Majors.

7th Oct. 1918.

~~Capt.~~ H. T. D. Hickman, M.C., 34th Pns., Ind. Army.

* * * *

MEMORANDA.

* * * *

Lt. W. N. C. Barlow, M.C., 30th Punjabis, Ind. Army, to be actg. Capt. whilst comdg. a Sect., Ind. Inf. Base Depôt. 1st Oct. 1918.

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Supplement, dated the 25th January 1919, to the London Gazette of the 24th January 1919, page 1319.

War Office,
25th January, 1919.

REGULAR FORCES.

COMMANDS AND STAFF.

SPECIAL APPOINTMENTS.

* * * *

The undermentioned appts. are made :—

Cl. G.G.—2nd Lt. A. A. B. Tegner, Ind. Army Res. of Off., and to be temp. Lt. whilst so empld. from 12th Feb. to 6th Mar. 1918.

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Third Supplement, dated the 28th January 1919, to the London Gazette of the 24th January 1919, pages 1343, 1344 and 1346.

War Office,
28th January, 1919.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

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GENERAL STAFF.

G. S. Os., 2nd Grade.—

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Maj. L. C. Wagstaff, C.I.E., 2nd Rajputs, Ind. Army. 13th Mar. 1918.

SPECIAL APPOINTMENTS.

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Special Service Officer (Cl. P.F.).—Lt. C. St. J. Ives, Ind. Army Res. of Off., and to be temp. Capt. whilst so empld., *vice* Capt. G. G. Moule, M.C., 14th Hrs. 14th Aug. 1918.

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The undermentioned temp. appts. are made :—

Spec. Appts., Cl. G.G.—Col. H. J. Roche, C.B., Ind. Army. 7th Jan. 1919.

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Lt.-Col. T. C. MacK. T. Hogg, ret. pay, Ind. Army. 10th Jan. 1919.

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MEMORANDA.

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Capt. C. A. L. Howard, Ind. Army, to be temp. Maj. while actg. as Comdt., Ind. Contingent. 1st Jan. 1918. (Substituted for the notification in the Gazette of 15th Oct. 1916.)

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A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

MARINE DEPARTMENT.

Delhi, the 7th March 1919.

APPOINTMENTS.

No. 24.—With reference to Marine Department Notifications No. 27, dated the 22nd June 1917, and No. 33, dated the 6th July 1917, Captain N. F. J. Wilson, C.M.G., C.B.E., Royal Indian Marine, and Captain B. H. Jones, Royal Indian Marine, are appointed substantive *pro tempore* in their appointments as Director, Royal Indian Marine, and Deputy Director, Royal Indian Marine, respectively.

No. 25.—The following appointment is made in the Royal Indian Marine by the Right Hon'ble the Secretary of State for India; with effect from the 6th November 1918:—

To be temporary Engineer Lieutenant.

Bertie Rogers.

PROMOTIONS.

No. 26.—In supersession of the promotions of the Royal Indian Marine Officers of the Executive Branch notified in Marine Department Notification No. 30, dated the 29th June 1917, and Notifications No. 52, dated the 31st August 1917, No. 64, dated the 28th September 1917, No. 13, dated the 8th March 1918 and No. 28, dated the 10th May 1918, the following promotions are made in the Royal Indian Marine, with effect from the dates specified:—

Vice 2nd grade Commander A. Hamilton, D.S.O., Royal Indian Marine, seconded, with effect from the 16th May 1916:—

To be Commander 2nd grade.

Commander G. H. S. LaTouche, O.B.E., R.I.M.

To be Commander 3rd grade.

Lieutenant (Temporary Commander) H. Morland, R.I.M.

Vice Commander W. B. Huddleston, R.I.M., retired, with effect from the 14th November 1916.

Commander (Supernumerary) C. S. Hickman, D.S.O., R.I.M., is absorbed in the establishment of 1st Grade Commanders.

Supernumerary promotions, with effect from the 1st January 1917:—

To be Commander 1st grade.

Captain E. J. C. Hordern, R.I.M. (Government of India, Marine Department Notification No. 6, dated the 23rd February 1917, is hereby cancelled).

To be Commander 2nd grade.

Commander A. St. C. Bowden, R.I.M.

• *To be Commanders 3rd grade.*

Lieutenant (Temporary Lt.-Col. R. E.) C. R. Campbell, D.S.O., R.I.M., (Seconded).

Lieutenant (Temporary Commander R. I. M.) E. W. Danson, R.I.M., (Seconded).

Lieutenant J. F. Vibart, R.I.M.

The Officers promoted as Supernumerary, with effect from the 1st January 1917, are absorbed in the chain of vacancy caused by the retirement of Captain E. G. Mills, R.I.M., with effect from the 23rd June 1917.

Vice Captain C. W. Shearme, R.I.M., retired, with effect from the 25th August 1917 :—
To be Captain.

Commander A. S. Balfour, R.I.M.

To be Commanders.

Lieutenant-Commander (Temporary Major R.E.) H.M.K. Moilliet, R.I.M., (Seconded).
~~Commander~~ Lieutenant-Commander (Supernumerary) C. R. Goad, R.I.M., is absorbed in the establishment of Commanders.

Vice Commander A. R. G. Wallock, R.I.M., deceased, with effect from the 8th September 1917.—

To be Commanders.

Lieutenant-Commander (Temporary Colonel R. E.) J. C. Ward D.S.O., M.B.E., R.I.M., (Seconded).

Lieutenant-Commander (Temporary Commander R.I.M.) E. V. Whish, R.I.M.

Vice Commander G. H. Finnis, R.I.M., seconded, with effect from the 19th September 1917 :—

To be Commanders.

Lieutenant-Commander (Temporary Major R. E.) B. C. Marsh, D.S.O., R.I.M., (Seconded).

Lieutenant-Commander C. A. Scott, D.S.O., R.I.M.

Supernumerary promotions, with effect from the 1st January 1918.

To be Captain.

Commander T. H. H. Hand, R.I.M.

To be Commanders

Lieutenant-Commander (Temporary Commander) P. G. Glanville, R.I.M.

Vice Commander (Captain) A. E. Harold, D.S.O., R.I.M., seconded with effect from 14th January 1918.

To be Commanders.

Lieutenant-Commander E. H. Daughlish, R.I.M. (Temporary Lieutenant-Commander R. N.) (Seconded).

Lieutenant-Commander (Temporary Commander R. N.) E. H. Marsden, R.I.M.

Vice Captain C. J. C. Kendall, C.I.E., D.S.O., R.I.M., seconded with effect from the 11th February 1918.

To be Captain.

Commander C. Gardner, R.I.M.

To be Commander.

Lieutenant-Commander B. Hughes-Hallett, R.I.M., (Temporary Lieutenant-Commander R. N.).

Vice Captain S. D. Fule, R.I.M., retired, with effect from the 3rd March 1918.

Captain (Supernumerary) B. H. Jones, R.I.M., is absorbed in the establishment of Captains.

To be Commanders.

Lieutenant-Commander (Temporary Commander R. I. M.) H. A. B. Digby-Beste, O.B.E., R.I.M.

RESIGNATIONS.

No. 27.—Temporary Engineer-Lieutenant J. C. Smith, R.I.M., is permitted to resign his appointment in the Royal Indian Marine, with effect from the 22nd February 1919.

LONDON GAZETTE.

No. 28.—The following extracts are published for general information :—

London Gazette, dated the 29th November 1918, pages 14115, 14116, and 14117

Admiralty, 26th November, 1918.

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To be tempy. Comdr.—

Eustace H. Marsden (temp. Comdr., R.I.M.). 9th Apr. 1918.

To be tempy. Lieut.-Comdr.—

Bertram Hughes-Hallett (Lieut.-Comdr., R.I.M.). 9th Apr. 1918.

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To be tempy. Lieuts.—

Reginald C. G. McClement (Lieut., R.I.M.).

Frederick W. Angell (Lieut., R.I.M.).

9th Apr. 1918.

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R.N.V.R.

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Admiralty, 27th November, 1918.

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Walter H. Lee (tempy. Lieut., R.I.M.).

Leonard W. Fordham (temp. Sub-Lieut. R.I.M.).

David Roberston (tempy. Lieut., R.I.M.).

James Mackie (tempy. Lieut., R.I.M.).

Gifford Stanfield-Brown.

Harold W. H. Goodwill.

George S. Davis.

Raymond R. Marsh.

William R. Williams (tempy. Lieut., R.I.M.).

William Borrows (tempy. Lieut., R.I.M.).

Alan Murray (tempy. Lieut., R.I.M.).

William Reid (tempy. Lieut., R.I.M.).

Edwin Coates (Lieut., I.W.T.).

Albert E. Lincoln (Lieut., I.W.T.).

John Walker (tempy. Lieut., R.I.M.).

Matthew McK. Brown (tempy. Lieut., R.I.M.).

9th Apr. 1918.

William O. Parry (tempy. Lieut., R.I.M.). 20th May 1918.

Oliver C. Summers (tempy. Lieut., R.I.M.). 9th Apr. 1918.

Reginald V. Gard (tempy. Lieut., R.I.M.). 2nd June 1918.

James L. Rycroft. 14th June 1918.

• James P. Putt. 22nd May 1918.

John E. Bryson (tempy. Lieut., R.I.M.). 1st Aug. 1918.

To be tempy. Sub-Lieuts.—

Douglas G. Eggins.

William H. Y. Morley.

Thomas Mann (tempy. Sub-Lieut., R.I.M.).

9th Apr. 1918

R. N. R.

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9th Apr. 1918

To be tempy. Lieut.-Cdrs.—

Alexander J. Philip (tempy. Lieut., R.I.M.).

Edward S. Salter (tempy. Lieut., R.I.M.).

William J. Donnan (tempy. Lieut., R.I.M.).

Edward Prince.

Edward H. Collington.

John F. Raffin.

Francis H. Tanner (tempy. Lieut., R.I.M.).

John D. Hodgman (tempy. Lieut., R.I.M.).

Thomas Jennings (Lieut., I.W.T.).

Alexander Coe-Smith (tempy. Lieut., R.I.M.).

John McLeod (tempy. Lieut., R.I.M.).

John A. Vendrell (tempy. Lieut., R.I.M.).
 William W. Pearson (tempy. Lieut., R.I.M.).
 Charles L. McConney (tempy. Lieut., R.I.M.).
 Charles J. Gibson.
 Archibald Sangster (tempy. Lieut., R.I.M.).
 Herbert Gorman (tempy. Lieut., R.I.M.).

9th Apr. 1918.

James Warden (tempy. Lieut., R.I.M.). 9th Sept. 1918.
 Hector Stephen (tempy. Lieut., R.I.M.). 9th Apr. 1918.
 Albert J. Radcliffe (tempy. Lieut., R.I.M.). 9th Apr. 1918.
 John Martin. 7th May 1918.

To be tempy. Engr. Comdr.—

George A. Ramsey (tempy. Engr. Comdr., R.I.M.). 9th Apr. 1918

To be tempy. Engr. Lieut.-Comdrs.

Thomas H. Jarvis.
 James McCarrie.
 Archibald McA. Rennie.
 James Marshall.

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9th Apr. 1918.

To be tempy. Engr. Lieuts.—

George Davison (tempy. Engr. Sub-Lieut., R.I.M.).
 Arthur C. Widgery (tempy. Engr. Lieut., R.I.M.).
 Roy McG. Drummond (tempy. Engr. Lieut., R.I.M.).
 George H. Tinley (tempy. Engr. Lieut., R.I.M.).
 William McAulay.
 Robert Sayers.
 Arthur W. E. Gresswell.
 James M. Thomson.
 Thomas Hartley.
 Alexander Crammond (temp. Engr. Lieut., R.I.M.).
 Duncan McPhee (tempy. Engr. Lieut., R.I.M.).
 Henry W. Mawdsley (tempy. Engr. Lieut., R.I.M.).
 John Robson (tempy. Engr. Lieut., R.I.M.).
 Alexander S. Lee (tempy. Engr. Lieut., R.I.M.).
 John P. Cade (tempy. Engr. Lieut., R.I.M.).
 John C. Smith (tempy. Engr. Lieut., R.I.M.).

9th Apr. 1918.

James H. McInnes (tempy. Engr. Lieut., R.I.M.). 7th June 1918.
 George Driver (tempy. Engr. Lieut., R.I.M.). 9th July 1918.
 John C. Errington (tempy. Engr. Lieut., R.I.M.). 12th July 1918.

To be tempy. Engr. Sub-Lieuts.—

Thomas D. C. MacPherson (tempy. Engr. Sub-Lieut., R.I.M.).
 Alexander J. Kelly (tempy. Engr. Sub-Lieut., R.I.M.).
 William N. Mather (tempy. Engr. Sub-Lieut., R.I.M.).
 Daniel Kirk.
 Edward Klokow.
 Archibald B. Macnair.
 John Wharrier.
 John Payne.

9th Apr. 1918.

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A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATIONS.

Delhi, the 5th March 1919.

No. 3-T.—18.—In exercise of the powers conferred by the Notification of the Government of India in the Department of Commerce and Industry, No. 801, dated the 24th March 1905, and in pursuance of section 47, sub-section (3) of the Indian Railways Act, 1890 (IX of 1890), as in force in British India, the Railway Board sanction the following rules made by the Managing Agents, Burdwan-Katwa, Ahmedpur-Katwa, Bankura-Damoodar River, Kalighat-Falta and Jessore-Jhenidah Railway Companies, Limited, under sub-section (1), clauses (f) and (g) of the said section, for and to be applicable to the Burdwan-Katwa, Ahmedpur-Katwa, Bankura-Damoodar River, Kalighat-Falta and Jessore-Jhenidah Railways situate in British India, for regulating the terms and conditions on which the Railway Administrations will warehouse or retain goods at any station or depôt on the Burdwan-Katwa, Ahmedpur-Katwa, Bankura-Damoodar River, Kalighat-Falta and Jessore-Jhenidah Railways on behalf of the consignee or owner, and for regulating the use of rolling stock, engines and trains on the said railways by the public.

THE BURDWAN-KATWA, AHMEDPUR-KATWA, BANKURA-DAMOODAR RIVER, KALIGHAT-FALTA AND JESSORE-JHENIDAH RAILWAYS.

I.—RULES FOR THE WAREHOUSING AND RETENTION OF GOODS.

Wharfage.

1. Wharfage should be calculated—

- (a) when freight is levied on weight—upon such weight;
- (b) where freight is levied on the vehicle in or on which the goods are carried—upon the carrying capacity of such vehicle.

Circumstances.	Time allowed free.	Commodity.	Rate per maund or part of a maund per day or part of a day in excess of the free time.	REMARKS.
On goods for despatch waiting to be consigned, i.e., consignments brought to station but consignment notes not received.	Up to closing time (i.e., at 18 hours) of the day on which such goods are brought to the station.	All goods .	1 anna . . .	Goods will in all cases be at Owner's Risk until they shall have been accepted, booked and a printed receipt in the prescribed form has been granted duly signed by an authorised railway servant.
On goods available for delivery, i.e., consignments not removed.	From time of arrival till closing time, i.e., 18 hours of the day following that on which consignments are made available for delivery.	Ditto .	1 anna . . .	The goods shall be warehoused either under cover or in the open as space may be available.

Luggage and Parcels.

2. (a) Responsibility of Railway Administrations for articles intended to be booked as parcels or luggage—

The Railway Administrations are not responsible for articles of any description intended to be booked as parcels or luggage for conveyance by mixed or passenger trains, unless they shall have been accepted, booked and a printed receipt in the prescribed form has been granted duly signed by an authorised railway servant.

(b) On luggage and parcels available for delivery.

For unclaimed booked luggage and parcels the following warehouse charge will be made if they are not removed from railway premises within 48 hours from midnight of the day of arrival :—

Rate per maund or part of a maund for 24 hours or part of 24 hours.				Minimum charge per package.			
Rs.	A.	P.		Rs.	A.	P.	
0	2	0		0	2	0	

On Carriages, Motor Cars, Palanquins, Howdahs and Tanjans.

3. (a) Carriages, motor cars, palanquins, howdahs and tanjans left at stations awaiting despatch order from consignor will, after the expiration of 24 hours from the time they are brought to the station, be subject to a wharfage charge of Rs. 2 per carriage or motor car and Re. 1 per palanquin, howdah or tanjan for each subsequent day or part thereof. Until a railway receipt is granted the railway company do not acknowledge any responsibility in respect to such carriages, motor cars, palanquins, howdahs or tanjans which must be at owner's risk.

(b) Similar charges will be levied on all carriages, motor cars, palanquins, howdahs and tanjans left at stations awaiting removal by consignee after the expiration of 24 hours from the time they are available for delivery.

On Birds, Poultry and Animals generally.

4. For birds, poultry and animals generally, charges may be made as follows after the expiry of 6 hours from the time they are available for delivery :—

Animals—One anna per animal per hour or part of an hour.

Poultry—One anna per head per hour or part of an hour.

Birds in baskets or crates, etc.—One anna per cubic foot or part of a cubic foot per hour or part of an hour.

These charges to be in addition to any expenses entailed in feeding the birds, poultry or animals, etc.

Under any circumstances, live animals should be removed from the Railway premises within 24 hours, from the time of their arrival at destination, failing which they may be disposed of under section 56, clause 2, Railway Act IX of 1890.

Notice of Arrival.

5. The Burdwan-Katwa, the Ahmedpur Katwa, the Bankura-Damoodar River, the Kalighat-Falta and the Jessore-Jhenidah Railway Companies do not undertake to send notice of arrival of goods, luggage, parcels, etc., to consignees, and the absence of such notice will not entitle consignees to claim exemption from wharfage or demurrage or storage charges if goods, luggage, parcels, etc., are not removed within the time allowed. Endeavours will, however, be made at receiving stations to advise consignees, when practicable, of the arrival of their goods and parcels. The cost of advices sent by post will be borne by the Company.

Treatment and Disposal of Unclaimed Goods and Parcels.

6. (a) Subject to the exception mentioned in clause (e) below, unclaimed goods, parcels and luggage, etc., are kept on hand at the station to which booked for a period of not less than one month, during which time the notice prescribed in section 56, sub-section (1), of the Indian Railways Act (IX of 1890), will be served upon the person entitled thereto.

(b) If not taken delivery of within a period of not less than ~~one~~ month after receipt at the station to which invoiced or way-billed, unclaimed goods, parcels, luggage, etc., are sent to the Unclaimed Goods or Lost Property Office and dealt with as laid down in clause (f) below.

(c) Unclaimed articles are liable to wharfage and demurrage charges hereinbefore referred to, as well as to all freight and special expenditure incurred by the Railway on account of their custody and disposal.

(d) When articles such as arms, ammunition, explosives, intoxicating liquors, opium and its preparations, and hemp drugs, the sale of which by unlicensed persons is prohibited by law, are left unclaimed in the possession of the Railway, they will be made over to the police or excise authorities for disposal under the laws affecting the article. When not of a dangerous, perishable or offensive character, they will, however, be retained in the possession of the Railway for the same period as that prescribed for other unclaimed articles.

This rule in so far as it relates to explosives is supplemental to, and not in modification of, the rules made under the Indian Explosives Act.

(e) Perishable articles unclaimed or not taken delivery of, will be disposed of by auction at owner's risk and expense by the Station Master of the Station at which they may be left after the expiry of 24 hours or earlier, if they are or are likely to become, offensive.

(f) Public sales by auction are held from time to time of all unclaimed or lost property which has remained in the possession of the Railway over six months. At least fifteen days' previous notice of each auction will be given by advertisement in a newspaper or by means of notices publicly exhibited at all stations on the Railway concerned.

(g) Any surplus proceeds arising out of sales of lost property or unclaimed consignments after payment of all charges and expenses due to the Railway will be paid to the person or persons thereto entitled.

Lost Property.

7. (a) Lost property found in railway vehicles or on railway premises will, subject to the exception mentioned in sub-clause 6 (e) above, be sent to the Lost Property Office and will be dealt with in the same manner as unclaimed booked articles.

(b) A fee of two annas for each article or package will be charged in addition to a storage charge of annas four per month or portion of a month during which it has remained in the possession of the Railway Company as Lost Property.

Left Luggage Offices or Cloak Rooms.

8. (a) Passengers may leave small parcels or packages in the cloak rooms at such stations as may be specified from time to time by the Railway Administrations.

(b) A charge of two annas per maund or part of a maund, with a minimum charge per package as for one maund, will be levied for each 24 hours or part of 24 hours during which the parcel or package remains in a cloak room.

(c) The responsibility of the Railway Administrations for articles left in a cloak room shall be that of a bailee under sections 151, 152 and 161 of the Indian Contract Act, 1872 (IX of 1872).

(d) A receipt ticket shall be given to any person depositing parcels and packages for custody in a cloak room and delivery will be made to any person presenting such receipt ticket, after which all responsibility of the Railway

Administrations in respect of such parcels or packages shall absolutely cease and determine. The person presenting the ticket must sign his name on the ticket and enter the date. An Indemnity Bond should be executed by the owner in all cases of loss of receipt tickets.

(e) Articles deposited in cloak rooms which are unclaimed may, after a period of one month, be transferred to the Lost Property Office and dealt with as unclaimed property.

II.—RULES FOR REGULATING THE USE OF ROLLING STOCK, ENGINES AND TRAINS GENERALLY.

9. Demurrage.

Circumstances.	Time allowed free.	Rate per ton or part of a ton of carrying capacity per hour or part of an hour in excess of the free time.	REMARKS.
On vehicles ordered and waiting to be loaded by senders or detained for consignment note or otherwise, owing to default of or at the request of the sender.	9 hours of day-light from the time at which the vehicles are placed in position.	1 anna, subject to a minimum of 8 annas per hour per vehicle.	
On loaded vehicles waiting to be discharged by owners.	9 hours of day-light from the time of being placed in position for unloading.	1 anna, subject to a minimum of 8 annas per hour per vehicle	The Railway Administrations may at their option unload the vehicle and charge the consignee for doing so and charge wharfage on the contents under rule I.
IN PRIVATE SIDINGS.			
On vehicles waiting to be loaded at a private siding.	9 hours of day-light from the time at which the vehicles are placed within the limits of such a siding.	1 anna.	
On loaded vehicles waiting to be discharged in a private siding.	9 hours of day-light from the time at which the vehicles are shunted within the limits of such a siding.	1 anna.	

NOTE.—Day-light hours are reckoned as from 6 to 18 o'clock.

Demurrage will be charged for every hour, day or night, in excess of the free time.

Demurrage Charge on Reserved Carriages.

10. (a) When a carriage is ordered but not used by the train for which ordered, demurrage at the following rates may be charged until intimation is received that the carriage is not required :—

Description of carriages.	Rs.	A.	P.	Charges.
Four wheelers	0	8	0	per hour or part of an hour per vehicle.
Six wheelers	0	11	0	ditto ditto.
Bogies	1	0	0	ditto ditto.
Subject to a minimum charge of	5	0	0	for all three types of vehicles.

(b) When for the convenience of passengers, reserved carriages are detained at intermediate stations or at destination station, demurrage may be charged as shown in sub-clause (a) above, from the scheduled departure time of the train bringing in the carriage.

Demurrage Charge on Special Trains and Engines.

11. (a) Demurrage may be charged for public special trains when they do not start at the time ordered, at the rate of 8 annas for each four-wheeled vehicle per hour and Rs. 10 per hour for the engines. Fractions of an hour are to be reckoned as one hour and each bogie vehicle is to be counted as two ordinary vehicles. Demurrage may also be charged for stoppage ~~en route~~ or for detentions at destination station at the same rate as shewn in the foregoing sub-clause 10 (a) and at Rs. 10 per hour for the engine.

(b) In the case of a special train being countermanded, the charges laid down in sub-clause (a) above may be charged.

III.—CALCULATION OF CHARGES.

12. In calculating wharfage and demurrage charges, fractions of one anna less than six pies shall be dropped and six pies and over shall be charged as one anna. When the total amount of demurrage or wharfage due on any consignment is less than two annas, it shall be foregone.

IV.—GENERAL.

Partial Delivery of Consignments.

13. (a) A consignee must take delivery of goods, luggage, parcels, etc., forming part of a consignment whenever they are available for delivery, notwithstanding that the remaining goods, luggage, parcels, etc., are short or damaged or have not arrived at their destination or are otherwise not available for delivery; and if the consignee does not take delivery of such goods, luggage, parcels, etc., forming part of a consignment as are available for delivery, they will be subject to wharfage charges if not removed within the time allowed for removal.

(b) In the event of consignments requiring to be loaded or unloaded by owners becoming liable to both demurrage and wharfage charges, the Railway Administrations may levy both demurrage and wharfage charges for such periods as the consignments would be liable to such charges under these rules.

(c) If and for so long as the state of the traffic or any sudden emergency makes it necessary and after advertisement in the local newspapers or by means of notices publicly exhibited at all stations on the Railway concerned, the rate of demurrage or wharfage may be increased and the free time may be curtailed.

(d) Explosives or dangerous goods must be removed by the consignee from the receiving station during the 12 hours of day-light after arrival; if this condition is not strictly complied with, the Railway Administrations may return the consignment to the consignor at his risk and expense.

(e) The Railway Administrations shall have the same lien on goods, luggage, parcels, etc., for demurrage, wharfage, and, if incurred, for unloading, as for freight, and these charges must, unless under special arrangements a running account is kept, be paid before the consignments are removed.

(f) Where the free time allowed in the previous rules includes either Sunday, Christmas Day or Good Friday, such days shall not be treated as *dies non* and shall be taken into account the same as any other day.

(g) Should the wharfage or storage on actual weight exceed the demurrage charge at the wagon rate for the full time, the latter rate will be charged.

No. 480-E-19.—On return from military duty, Lieutenant-Colonel E. Barnardiston, R.E., Superintending Engineer, 2nd class *s.p.t.*, State Railways, is appointed to officiate as Senior Government Inspector of Railways, Circle No. 1.

No. 480-E-1-19.—With reference to Notification No. 480-E-19, dated 5th March 1919, Mr. W. A. C. Sisson, Superintending Engineer, 3rd class *s.p.t.*, is placed on special duty in the office of the Senior Government Inspector of Railways, Circle No. 1, until further orders.

The 6th March 1919.

No. 3-T.—18.—In exercise of the powers conferred by the Notification of the Government of India in the Department of Commerce and Industry, No. 801, dated the 24th March 1905, and in pursuance of section 47, sub-section (3) of the Indian Railways Act, 1890 (IX of 1890), as in force in British India, the Railway Board sanction the following rules made by the Managing Agents, Howrah-Amta, Howrah-Sheakhala, Baraset-Basirhat and Bukhtiarpur-Bihar Light Railway Companies, Limited, under sub-section (1), clauses (f) and (g) of the said section, for and to be applicable to the Howrah-Amta, Howrah-Sheakhala, Baraset-Basirhat and Bukhtiarpur-Bihar Light Railway Systems situate in British India for regulating the terms and conditions on which the Railway Administrations will warehouse or retain goods at any station or depôt on the Howrah-Amta, Howrah-Sheakhala, Baraset-Basirhat and Bukhtiarpur-Bihar Light Railways, on behalf of the consignee or owner, and for regulating the use of rolling stock, engines and trains on the said railways by the public.

HOWRAH-AMTA, HOWRAH-SHEAKHALA, BARASET-BASIRHAT AND BUKHTIARPUR-BIHAR LIGHT RAILWAYS.

I.—RULES FOR THE WAREHOUSING AND RETENTION OF GOODS.

Wharfage.

1. Wharfage should be calculated—

- (1) where freight is levied on weight—upon such weight ;
- (2) where freight is levied on the vehicle in or on which the goods are carried—upon the carrying capacity of such vehicle.

Circumstances.	Time allowed free.	Commodities.	Rate per maund or part of a maund per day or part of a day in excess of the free time.	REMARKS.
On goods for despatch waiting to be consigned, i.e., consignments brought to station but consignment notes not received.	Closing time of the day.	(1) For loose cotton, wet hides and skins, fish, jute, hemp and flax. (2) For other goods.	6 pies . . . 3 pies.	Goods will in all cases be at owner's risk until a receipt in the prescribed form has been granted duly signed by an authorised Railway servant.
On goods available for delivery. Consignments, not removed.	From time of arrival till closing time of the day following that on which consignments are made available for delivery.	(1) For loose cotton, wet hides and skins, fish, jute, hemp and flax. (2) For other goods.	6 pies . . . 3 pies.	The goods shall be warehoused either under cover or in the open as space may be available.

2. A consignee must take delivery of goods forming part of a consignment whenever they are available for delivery, notwithstanding that the remaining goods are short or damaged or have not arrived at destination or otherwise not available for delivery ; and if the consignee does not take delivery of such goods forming part of a consignment as are available for delivery, they will be subject to wharfage charges if not removed within the time allowed for removal.

On Luggage and Parcels Available for Delivery.

3. For unclaimed booked luggage and parcels, the following warehouse charge will be made if they are not removed from Railway premises within 48 hours from midnight of the day of arrival.

Rate per maund or part of a maund for 24 hours or part of 24 hours :—	Minimum charge per package.
Rs. A. P.	Rs. A. P.
0 2 0	0 2 0

On Carriages, Motor Cars and Palanquins.

4. (a) Carriages, motor cars, and palanquins left on the Company's premises over the Howrah-Amta, Howrah-Sheakhala, Baraset-Basirhat and Bukhtiarpur-Bihar Light Railways, awaiting removal by consignee, will, after the expiration of 24 hours from the time they are available for delivery, be subject to a wharfage charge of Rs. 2-0-0 per carriage or motor car, and Re. 1-0-0 per palanquin, for each subsequent day or part thereof.

(b) A similar charge will be levied on all carriages, motor cars and palanquins left on the Company's premises awaiting despatch order from consignor after the expiration of 24 hours from the time they are brought to the station, but until a Railway receipt is granted the Railways do not acknowledge any responsibility in respect to such carriages, motor cars or palanquins, which must be at owner's risk.

On Birds, Poultry and Animals.

5. For birds, poultry, and animals charges may be made as follows :—

After the expiry of 6 hours from the time they are available for delivery—

Animals.—One anna per animal per hour or part of an hour.

Poultry.—One anna per head per hour or part of an hour.

Birds in baskets or crates, etc.—One anna per cubic foot, or part of a cubic foot, per hour or part of an hour.

These charges to be in addition to any expenses entailed in feeding the birds, animals, etc.

Under any circumstances, live animals should be removed from the railway premises within 24 hours from the time of their arrival at destination, failing which they may be disposed of under section 56, clause 2, Railway Act IX of 1890.

Notice of Arrival.

6. The Howrah-Amta, Howrah-Sheakhala, Bukhtiarpur-Bihar and Baraset-Basirhat Light Railways do not undertake to send notice of arrival of goods and parcels to consignees ; and the absence of such notice will not entitle consignees to claim exemption from wharfage or demurrage or storage charges if goods and parcels are not removed within the time allowed. Endeavours will, however, be made at the receiving stations to advise consignees when practicable of the arrival of their goods and parcels. The cost of advices sent by post will be borne by the Company.

Treatment and Disposal of Unclaimed Goods and Parcels.

7. (a) Subject to the exception mentioned in Rule (e) below, unclaimed goods (parcels and luggage) are kept on hand at the station to which booked for a period of not less than one month, during which time the notice prescribed in section 56, sub-section (1) of the Indian Railways Act (IX of 1890), will be issued if the owner of the goods or person entitled thereto is known.

(b) If not taken delivery of within a period of not less than one month after receipt at the station to which invoiced or way-billed, unclaimed goods, luggage and parcels will be sent to the Unclaimed Goods or Lost Property Office and dealt with as laid down in rule (f) below.

(c) Unclaimed articles will be liable to the wharfage and demurrage charges hereinbefore referred to, as well as to all freight and special expenditure incurred by the Railway on account of their custody and disposal.

(d) Where articles such as arms, ammunition, explosives, intoxicating liquors, opium and its preparations, and hemp drugs, the sale of which by unlicensed persons is prohibited by law, are left unclaimed in the possession of the Railways, they will be made over to the Police or Excise authorities for disposal under the laws affecting the article. When not of a dangerous, perishable or offensive character, they will, however, be retained in the possession of the Railway for the same period as that prescribed for other unclaimed articles.

This rule in so far as it relates to explosives is supplemental to, and not in modification of, the rules made under the Indian Explosives Act.

(e) Perishable articles unclaimed or not taken delivery of, will be disposed of by auction at owner's risk and expense by the Station Master of the station at which they may be left after the expiry of 24 hours, or earlier, if they are, or are likely to become, offensive.

(f) Public sales by auction will be held every quarter of the year of all unclaimed or lost property which has remained in the possession of the Railway over six months. At least 15 days' previous notice of each auction will be given by advertisement in a newspaper.

(g) Any surplus proceeds arising out of sale of lost property or unclaimed consignments after payment of all charges and expenses due to the Railway, will be paid to the person or persons thereto entitled.

Lost Property.

8. (a) Lost property found in Railway vehicles or on Railway premises will, subject to the exception mentioned in paragraph (e) above, be sent to the Lost Property Office after 48 hours, and will be dealt with in the same manner as unclaimed booked goods.

(b) Application for the recovery of lost property should be made to the nearest Station Master or the Traffic Inspector, Kadamtala, Sham Bazar, or Bukhtiarpur, as the case may be, and also to the Traffic Superintendent, 6 and 7, Clive Street, Calcutta, marked on the outside cover "Lost Property."

(c) A storage charge of annas four for each article or package will be recovered per month or portion of a month during which it has remained in the possession of the Railway Company as Lost Property.

Left Luggage Offices or Cloak Rooms.

9. (a) Luggage may be placed for temporary custody in charge of the Station Masters at certain stations.

(b) A left luggage ticket will be given to any person depositing luggage or parcels for custody in a cloak room; and delivery will be made to any person presenting such receipt ticket, after which all responsibility of the Railway Administrations in respect of such luggage or parcels shall absolutely cease and determine. The person presenting the ticket must sign his name on the ticket and enter the date. An Indemnity Bond should be executed by the owner in all cases of loss of left luggage receipts.

(c) Before a left luggage ticket is given, the luggage ticket issued at the forwarding station in the case of luggage received by Railway, must be collected.

(d) A charge of two annas per package will be levied for each 24 hours or part of 24 hours, during which the luggage or parcels remains in a cloak room.

For the purpose of this rule, Sundays, Good Friday and Christmas Day are not considered *dies non*. The charge will be calculated from the time the package is deposited in the cloak room. This time will be marked on the left luggage ticket just below the date.

(e) The responsibility of the Railway Administrations for articles left in a cloak room shall be that of a bailee under sections 151, 152 and 161 of the Indian Contract Act, 1872 (IX of 1872).

Articles deposited in a cloak room, which are unclaimed, will, after a period of one month, be transferred to the Lost Property Office and be dealt with as prescribed in rules for unclaimed packages.

II.—RULES FOR REGULATING THE USE OF ROLLING STOCK, ENGINES AND TRAINS.

10. Demurrage.

Circumstances.	Time allowed free.	Rate per ton or part of a ton of carrying capacity per hour or part of an hour in excess of free time.	REMARKS.
In Railway premises.—On vehicles ordered and waiting to be loaded by senders, or detained for consignment note or otherwise owing to default of or at the request of the sender.	6 hours of day-light from the time at which the vehicles are placed in position.	1 anna.	
On loaded vehicles waiting to be discharged by owners.	6 hours of day-light from the time at which the vehicles are placed in position for unloading.	Same rate as above .	The Railway Administration will at its option unload the vehicles and charge the consignee for doing so and will also charge wharfage on the contents under rule I. The Railway Companies reserve the right of unloading owner's load at destination immediately on arrival or within 9 hours of day-light after arrival. In such cases, the cost of unloading will be borne by the Railway.

NOTE.—Day-light hours are reckoned as from 6 to 18 o'clock. Demurrage will be charged for every hour, day or night, in excess of the free time.

Demurrage Charge on Reserved Carriages.

11. When, for the convenience of passengers, reserved carriages are detained at intermediate stations, a charge of 4 annas per carriage per hour or part of an hour will be made, but the charge will only be collected when orders to this effect are specially issued.

The same charge applies for detention to carriages ordered by intending passengers and not used from the time the vehicle is available till the time when intimation is received that it is not required.

In the case of bogie vehicles, double rates are chargeable.

Demurrage Charge for Engine.

12. A demurrage charge of Rs. 8 per hour or part of an hour on account of engine hire will be made for the extra hours if an engine of a public special train is detained *en route* at the party's request.

III.—CALCULATION OF CHARGES.

13. In calculating wharfage and demurrage charges, fractions of an anna less than six pies shall be dropped and six pies and over shall be charged as one anna. Where the total amount of demurrage or wharfage due on any consignment is less than two annas it shall be foregone.

IV.—GENERAL.

14. (a) In the event of goods requiring to be loaded or unloaded by owners becoming liable to both demurrage and wharfage charges, the Railway Administrations may levy both demurrage and wharfage charges for such periods as the goods would be liable to such charges under these rules.

(b) If and for so long as the state of the traffic or any sudden emergency makes it necessary and after advertisement in the local newspapers, the rate of demurrage or wharfage may be increased and the free time may be curtailed.

(c) Sundays, Christmas Day and Good Friday will be reckoned in charging demurrage on all wagons made available for unloading on those days and stations will also be opened for unloading of wagons on those days so that merchants receiving wagons to their addresses which they are required to unload may do so.

This does not apply in the case of wharfage, in which connection the above days will be treated as *dies non* as hitherto.

(d) Explosives or dangerous goods must be removed by the consignee from the receiving station during the 12 hours of day-light after arrival; if this condition is not strictly complied with, the Railway Administrations may return the consignment to the consignor at his risk and expense.

(e) Should the wharfage or storage on actual weight exceed the demurrage charge at the wagon rate for the full time, the latter rate will be charged.

(f) The Railway Administrations have the same lien on goods for demurrage and wharfage, and, if incurred, for unloading as for freight; and these charges must be paid before the goods are removed.

No. 506-E.-19.—Mr. R. H. Aserappa, Executive Engineer, Eastern Bengal Railway, is appointed to officiate as Junior Government Inspector of Railways, Circle No. 1, with effect from the 20th February 1919 and until further orders.

The 7th March 1919.

No. 37-E.-19.—Captain P. H. Mafin, M.C., R.E., Executive Engineer, is on his return from military duty posted to the North Western Railway.

No. 1407-E.-19.—Mr. D. Sellers, Assistant Coal Superintendent, State Railways, is permitted to resign the service of Government with effect from the 1st March 1919.

F. A. HADOW,
Secretary, Railway Board.

INDIAN MUNITIONS BOARD.

NOTIFICATIONS.

Delhi, the 4th March 1919.

No. E.-68.—The services of Mr. A. H. Silver, C.I.E., Controller (Textiles), Indian Munitions Board, are replaced at the disposal of the Government of the United Provinces, with effect from the 1st March 1919.

No. E.-536 (1).—The services of Mr. B. A. Collins, I.C.S., Controller (Industrial Intelligence), are replaced at the disposal of the Government of Bihar and Orissa, with effect from the afternoon of the 22nd February 1919.

No. E.-536 (2).—Mr. G. H. W. Davies, I.C.S., Deputy Controller (Home Indents and Priority), is appointed Controller (Industrial Intelligence) in addition to his other duties with effect from the 23rd February 1919, in succession to Mr. B. A. Collins, I.C.S.

The 5th March 1919.

No. E.-55.—The services of 2nd Lieutenant L. C. Simpson, I.A.R.O., Assistant Controller (Hardware, Implements and Metals), Bombay, are replaced at the disposal of His Excellency the Commander-in-Chief, with effect from the 1st March 1919.

No. E.-772.—Mr. W. Henderson, Assistant Controller (Munitions Manufacture), Bombay, is appointed Deputy Controller (Munitions Manufacture), Bombay, with effect from the 1st March 1919.

F. R. R. RUDMAN,
Secretary, Indian Munitions Board.



The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 8, 1919.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced in the Indian Legislative Council, Reports of Select Committees presented to the Council and Bills published under Rule 23.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to make provision in special circumstances to supplement the ordinary criminal law and for the exercise of emergency powers by Government was presented to the Indian Legislative Council on the 1st March, 1919 :—

We, the undersigned, Members of the Select Committee to which the Bill to make provision in special circumstances to supplement the ordinary criminal law and for the exercise of emergency powers by Government was referred, have considered the Bill and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

2. Before we proceed to set out the modifications of detail which we have made in the Bill, we may state at once that we do not propose to refer to the numerous amendments which were suggested in the Bill in so far as they were destructive of the general principles of the Bill. Amendments of this kind should be brought forward in Council which is the appropriate arena for their discussion.

3. An apprehension that has been widely expressed in connection with the Bill under our consideration is, that its provisions if they became law might be used or rather abused for the purpose of suppressing legitimate political activities. The Hon'ble Member in charge of the Bill has on several occasions repudiated any such intention in unequivocal terms. We, however, consider that, in order to avoid the possibility of such a view being reasonably entertained, the Bill itself should bear clearly impressed on its face the refutation of such a suggestion. With this object before us, therefore, we have made several amendments to make it clear that, as the long title states, the Bill is a Bill to cope with anarchical and revolutionary crime. These amendments will be found in the long title, the preamble, the short title, clause 8, clause 20 and clause 32, in all of which provisions, with what might possibly be considered excessive caution, we have reiterated words which, in our opinion, place the object and scope of the Bill beyond all doubt.

4. The Bill, as originally drawn, purported to make a permanent addition to the Statute-book. The decision which was announced in Council that it would be limited in duration to a period of three years from the termination of the war, which we have given effect to by the new sub-clause (3) of clause 1, has enabled us to revise certain other provisions of the Bill, notably the important clause 26. The duration of the Bill, moreover, supplies an automatic limitation in regard to the operation of certain of its provisions, a question which otherwise might have called for our anxious consideration.

5. We will now refer to the detailed amendments which we have made in the Bill in so far as they have not already been disposed of by the foregoing remarks.

6. We have omitted the definition of "offence against the State" in clause 2, as the term only occurred in clause 20, and for the reason which we give in dealing with that clause has now disappeared from the Bill.

7. *Clause 3.*—We have assimilated the language of this clause with that of clause 32, as we think these clauses should correspond as closely as may be in the nature of the declaration they require.

8. *Clause 4.*—It seems to us desirable that once an accused has been committed for trial, no order should be made under this section, and we have accordingly inserted the words "or the Court of Sessions" so as to exclude cases where commitments have been made as well to that class of Court as to the High Court. In this respect we follow the precedent of the Criminal Law Amendment Act of 1908. We think further that the accused is entitled to have notice of the particulars which the prosecution intend to prove against him, and we have amended the wording of sub-clause (3) to give effect to this view.

9. *Clause 6.*—The new proviso to this clause, which replaces that in the Bill as referred to us, must be regarded as a compromise between conflicting influences. On the one hand, we recognise that the importance of a local trial may in particular circumstances only be fully realised by the executive Government; on the other hand, we are averse to invoking the authority of the Governor General in Council in such a matter. The provision we suggest seems to us a reasonable *via media*.

10. *Clause 8.*—We have slightly amended this clause so as to require the prosecutor to open his case, thus following the lines of section 286 of the Code of Criminal Procedure.

11. *Clause 9.*—In deference to the wishes of some Members of the Committee, we have extended the period of adjournment, which is provided for by this clause, from ten to fourteen days.

12. *Clause 10.*—We think it desirable that a full record of the evidence should be made, but not that it should necessarily be recorded by the Court itself. The amendments made in this clause are intended to give effect to this view.

13. *Clause 12.*—We have amended the provisions of this clause to bring it more closely into line with the provisions of 61 and 62 Victoria, c. 86, and have included in the clause the provisions of that Act prohibiting comments by the prosecution on the failure of an accused to give evidence, and providing that if he does give evidence he shall do so from the witness-box. These provisions are probably of considerably less importance in a trial such as that which will be held under the Bill by three High Court Judges, but as their insertion is urged on us by some Members of the Committee we have deferred to their views.

14. *Clause 14.*—We have been pressed to amend clause 14 on the lines of section 1 (4) of the Irish Act of 1882 (45 and 46 Vict., c. 25), but after considering the matter carefully, we feel that there is no reason to depart from the proposal in the Bill, which is indeed on the same lines as the corresponding provision in the Criminal Law Amendment Act, 1908.

15. *Clause 15.*—We think this clause as it stood in the Bill went too far, and we would only allow a conviction under it in respect of an offence against any provision of the law which is referred to in the Schedule.

16. *Clause 19.*—We have made the intention of the rule-making power in item 1 of this clause clearer by the insertion of the words "to complete the Court," and we have enabled rules to be made to provide for the intermediate custody of the accused.

17. *Clause 20.*—With the introduction of a definite reference to anarchical and revolutionary crime in this clause, it seems to us to follow that the term "Scheduled offences" must be substituted for the words "offences against the State" which formerly appeared in this clause. A comparison between the language of clause 20 and of clause 32 as they now stand will show the progressive degrees of emergency which will justify the application, respectively, of Part II and Part III of the Bill.

18. *Clause 21.*—We have limited the purposes for which security can be taken under this clause to the very definite cases which we now set out in the Bill. A bond to be of good behaviour would, on the analogy of section 121 of the Code of Criminal Procedure, have covered the case of any offence punishable with imprisonment, and we do not think that it is necessary to go as far as that. We have also made a small amendment at the end of this clause to shew that reports to the police are to be made at the nearest police-station.

19. *Clause 23.*—We have modified the language of this clause to make it clear that unnecessary force is not covered by the terms of the clause.

20. *Clause 25.*—This important clause received our most careful consideration. The procedure it contemplates is a fundamental basis of the recommendations of the Rowlett Committee, and any material change in the nature of the investigating authority would completely destroy the efficacy of the procedure it contemplates. We think, however, that the following modifications may be made without unduly affecting the procedure. In the first place, we think that the Government should set out all material facts in its possession whether in favour of or against the accused, and we have therefore substituted for the words “in support of its action” at the end of sub-clause (1) the words “relevant to the inquiry.” We have made a slight but very important change at the end of sub-clause (2) where we require that the investigating authority *shall* make such further investigation, if any, as appears to such authority to be relevant and reasonable. The only ground therefore for refusing to inquire into matters which the person whose case is under investigation desires to adduce would be that such inquiry did not appear to the investigating authority to be relevant and reasonable. This is an important change in the substance of this sub-clause. We have been compelled to reject various proposals affecting the provisos to sub-clause (2). We recognise the force and ability with which some of them were pressed, but to give effect to the amendments would be to destroy the whole procedure under this part of the Bill. We have inserted a new sub-clause (4) with the object of penalizing false statements to the investigating authority when made by persons other than the person whose case is under investigation. It was suggested to us that conclusions might be held to include the reasons for conclusions. This is clearly not the intention of the Bill, and it seems to us most undesirable that any such argument should be left open. We have, therefore, added the words “and may if it thinks fit adduce reasons in support thereof” to sub-clause (4) [now sub-clause (5)]. These words may be considered otiose, but for the reasons we have alluded to above, we recommend their insertion.

21. *Clause 26.*—We have amended sub-clause (1) so as to make it clear that the conclusions of the investigating authority shall be set out in the form in which they are reported by that authority. We have recast the provisions of this clause after sub-clause (2) down to the end of the clause. Our new sub-clauses provide that no order shall continue in force for a total period of more than two years as against three years in the Bill as published. It will be seen from our new sub-clause (4) that where an order is made again on the expiry of the first order, the Local Government must refer any representation on behalf of the person to whom it relates to the investigating authority and consider the report of that authority.

22. *Clause 27.*—We have made a small amendment here to make it clear that the penalty provided by this clause shall only be enforced on conviction by a Magistrate.

23. *Clause 29.*—We have amended sub-clause (1) of this clause so as to prevent any appointment of *ad hoc* investigating authorities. We are aware that this was not the intention of the Bill, but we think it is desirable that that should be apparent on the face of the clause.

24. *Clause 30.*—We have slightly expanded the provision as to Visiting Committees, and have required that rules made for their guidance should be published in the Gazette.

25. We have made a small addition in clause 31, which needs no explanation.

26. *Clause 33.*—We think it is desirable, and we have made it clear by an appropriate amendment, that no person confined under this Part should be confined in a place where convicted prisoners are confined. This is clearly the intention of the framers of the Rowlett Report, and it is a matter which, we think, should receive statutory recognition.

27. *Clause 34.*—In deference to the views of some Members of the Committee, we have reduced the normal term of detention in custody under the provisions of this clause to seven days.

28. *Clauses 38 and 39.*—Exception was taken to the provision in the Bill referred to us which provided that no reference to the investigating authority should be necessary where these powers were employed. We recognise, however, that there is force in the contention which was put before us by the Member in charge of the Bill, who pointed out that in most cases investigation of a very careful nature had recently taken place in regard to these persons. We think the compromise provided by our new proviso to both these clauses should meet all reasonable requirements.

29. *Clause 40.*—We think that the period of thirty days contemplated by the proviso to sub-clause (3) of this clause is unnecessarily long, and we have reduced it to twenty-one days.

30. *The Schedule.*—We were much pressed to exclude offences under 124 (a) from item 1 of the Schedule, and in deference to the wishes expressed by the non-official Members we have removed offences against this section from item 1 and inserted them in item 2 (a) of the same Schedule, which will supply the safeguard provided by that item in regard to the offences included therein. As a matter of drafting we have removed those offences which are themselves attempts from the list of offences in item 2 (a), as we think they are sufficiently provided for by item 3 of the Schedule.

31. It will be observed that all the amendments that we have made in the Bill are amendments in favour of the subject, and that, on the other hand, the main scheme of the Bill has not been materially altered. In these circumstances, the majority of the Committee do not recommend re-publication of the Bill.

32. The publication ordered has been made as follows :—

In English.

<i>Gazette.</i>	<i>Date.</i>
Gazette of India	18th January 1919.
Fort Saint George Gazette	28th January 1919.
Bombay Government Gazette	30th January 1919.
Calcutta Gazette	22nd January 1919.
United Provinces Gazette	25th January 1919.
Punjab Government Gazette	24th January 1919.
Burma Gazette	1st February 1919.
Bihar and Orissa Gazette	29th January 1919.
Central Provinces Gazette	25th January 1919.
Assam Gazette	29th January 1919.
Coorg District Gazette	1st February 1919.
Sind Official Gazette	30th January 1919.
North-West Frontier Province Gazette	24th January 1919.

W. H. VINCENT.
 G. R. LOWNDES.
 MD. SHAFI.*
 A. P. MUDDIMAN.
 V. SRINIVASAN *
 SYED NAWAB ALI.*
 C. A. KINCAID.
 S. N. BANERJEA.*
 P. J. FAGAN.
 V. LOVETT,
 J. H. DuBOULAY.
 T. EMERSON.

The 27th February, 1919.

* Subject to minutes of dissent printed below.

Minute of Dissent.

We recognise that the Bill, as altered by the Select Committee, is not open to two objections to which it was open in its original form. Its duration has been limited to three years, and by words put into the preamble and certain clauses its application has been restricted to offences connected with anarchical and revolutionary movements. Several minor improvements have likewise been made. Still we disapprove of the policy and principles of the Bill and must reserve our right to oppose it altogether. Without prejudice to this right we proceed to make some observations and suggestions with reference to the provisions.

Clause 12.—We are not satisfied that it is desirable to introduce in this country the principle of giving an accused person the option of offering himself to be examined as a witness. One of us, Mian Muhammad Shafi, however, thinks it an advantage and approves of its introduction. But we are all agreed that, if it is introduced, a safeguard should be provided in addition to the one embodied in sub-clause (3). It should be something to this effect: "Nor shall the court make any inference adverse to the accused from such failure on his part."

Clause 14.—We cannot agree that, in the case of a difference of opinion among the judges, the opinion of the majority should prevail so as to result in a conviction. Following the example of the Irish Crimes Act, we would make conviction dependent on the unanimous opinion of the judges.

Clause 15.—It appears to us necessary to take care that the special procedure of this part of the Bill is not used for the trial of scheduled offences generally. We would insert a proviso to clause 15 somewhat as follows: "Provided that, when the court convicts a person, whether of the offence with which he was charged or of another, it shall record a finding that such offence is connected with an anarchical or revolutionary movement."

Clause 17.—This clause takes away the right of appeal to a High Court. We think it should be provided, on the contrary, that, on the analogy of the Irish Crimes Act, an appeal would lie in such cases to a full bench of the High Court consisting of not less than five judges.

Clause 21.—It is part of our general objection to the Bill that no restrictions should be imposed on the personal liberty of a citizen except as the result of a conviction in a court of law. Excepting Part I, the rest of the Bill gives sanction to such restrictions by mere executive order. Assuming, however, that it is necessary to give the executive government such extraordinary power, we indicate below certain points on which we differ from the majority report.

We suggest that, before passing an interim order under clause 21 against any person, the Local Government should be required to place all the materials relating to his case before a judicial officer not below the rank of a district and sessions judge and take his opinion thereon.

Clause 25.—Sub-clause (2) makes it obligatory on the investigating authority to hold the inquiry *in camera*. We think it sufficient to provide for the inquiry being *in camera* if and when the investigating authority thinks it necessary.

We would provide that this authority shall not only hear any explanation, but take any evidence that the person in question may have to offer.

The last proviso to this sub-clause (2) denies the person in question the right of appearing or being represented by pleader. We are, on the contrary, of opinion that such right should be expressly conceded.

Sub-clause (3) says that the investigating authority shall not be bound to observe the rules of the law of evidence. We would provide instead that such authority shall be bound, as far as possible, to observe those rules.

Clause 26.—We do not consider it sufficient protection that a person against whom restrictive orders are renewed should be allowed *after* such renewal to make a representation to be placed before the investigating authority, as is provided in sub-clause (4). We are of opinion that no orders under clause 21 should be extended for a further period without the case being referred to the investigating authority a second time and the person in question being allowed, more or less in accordance with the procedure under clause 25, an opportunity of being heard.

Clause 29.—We consider that the investigating authority should consist of two persons who have held judicial office not inferior to that of a district and sessions judge and one non-official Indian.

Clause 33.—We recommend that, before orders are passed against any person under this clause, the same procedure be adopted as we have recommended under clause 21; i.e., the materials of the case should be referred for opinion to a judicial officer not below the rank of a district and sessions judge.

Clause 36.—We would of course modify the procedure under this clause on the same lines as the procedure under clauses 25 and 26.

In conclusion we strongly recommend that, in view of the substantial changes suggested above and in view of the fact that the Bill embodies principles wholly at variance with the principles of the ordinary criminal law, the Bill be republished and referred for opinion to the Local Governments and the High Courts and important public bodies and individuals.

SURENDRANATH BANERJEA.

V. S. SRINIVASA SASTRI.

M. MUHAMMAD SHAFI.

DELHI :

Dated 28th February, 1919. }

Minute of Dissent.

When the Bill was first introduced it was contemplated by Government to lay down a permanent legislation in the country which, it was feared, would to a great extent restrict the liberty of the people. On the opposition of the peoples' representatives in the Imperial Legislative Council, Government subsequently declared the intention to introduce it only as a temporary measure and thus a considerable portion of its harmful nature was reduced.

The Bill as it has now emerged out of the Select Committee is a decided improvement on the one originally introduced in the Council. In the original draft of the Bill the Preamble was in general terms, but by the addition of the words "for the purpose of dealing with anarchical and revolutionary movements" in the Preamble of the Bill as amended by the Select Committee its scope has been much limited. Several other improvements have likewise been made and they, coupled with the words added in the Preamble mentioned above, have greatly removed its objectionable character.

I am however to dissent on the following points from the majority report:—

12. (3) Some words to the following effect should be added to the sub-clause 'nor shall the Court make any inference adverse to the accused from such failure on his part.'

29. (2) Of the three persons constituting the investigating authority two should be persons who have held judicial office not inferior to that of a District and Sessions Judge.

Now as the Bill has given rise to considerable nervous agitation in the country and opposition meetings are being held in every quarter and as certain vital changes have been introduced in it by the amendments made by the Select Committee whereby its objectionable character has been much reduced if not removed almost, it will be proper for Government to publish the Bill again in the official gazettes.

DELHI :

SYED NAWABALI.

Dated 28th February, 1919. }

BILL No. 2 OF 1919.

[BILL AS AMENDED BY THE SELECT COMMITTEE.]

[Words printed in italics indicate the amendments suggested by the Select Committee.]

A Bill to cope with anarchical and revolutionary crime.

WHEREAS it is expedient to make provision that the ordinary criminal law should be supplemented and emergency powers should be exercisable by the Government *for the purpose of dealing with anarchical and revolutionary movements*;

And whereas the previous approval of the Secretary of State in Council has been accorded to the making of this law; It is hereby enacted as follows:—

1. (1) This Act may be called the *Anarchical and Revolutionary Crimes Act, 191*;

(2) It extends to the whole of British India; and

(3) It shall continue in force for three years from the date of the termination of the present war.

2. (1) In this Act, unless there is anything repugnant in the subject or context,—

‘Chief Justice’ means the Judge of highest rank in a High Court;

‘The Code’ means the Code of Criminal Procedure, 1898,

‘High Court’ means the highest Court of criminal appeal or revision for any local area;

‘Scheduled offence’ means any offence specified in the Schedule.

(2) All words and expressions used in this Act and defined in the Code, and not hereinbefore defined, shall be deemed to have the meanings respectively attributed to them in the Code.

PART I.

3. If the Governor General in Council is satisfied *that, in the whole or any part of British India, anarchical or revolutionary movements are being promoted, and that scheduled offences in connection with such movements are prevalent to such an extent that it is expedient in the interests of the public safety to provide for the speedy trial of such offences*, he may, by notification in the Gazette of India, make a declaration to that effect, and thereupon the provisions of this Part shall come into force in the area specified in the notification.

4. (1) Where the Local Government is of opinion that the trial of any person accused of a scheduled offence should be held

in accordance with the provisions of this Part, it may order any officer of Government to prefer a written information to the Chief Justice against such person.

(2) No order under sub-section (1) shall be made in respect of, or be deemed to include, any person who has been committed under the Code for trial before a High Court, or a Court of Session but, save as aforesaid, an order under that sub-section may be made in respect of any scheduled offence whether such offence was committed before or after the issue of the notification under section 3.

(3) The information shall state the offence charged and so far as known the name, place of residence, and occupation of the accused, and the time and place when and where the offence is alleged to have been committed and *all particulars within the knowledge of the prosecution of what is intended to be proved against the accused*.

(4) The Chief Justice may by order require any information to be amended so as to supply further particulars of the offence charged to the accused, and shall direct a copy of the information or the amended information, as the case may be, to be served upon the accused in such manner as the Chief Justice may direct.

5. Upon such service being effected, and on application duly made to him, the Chief Justice shall nominate three of the High Court Judges (hereinafter referred to as the Court) for the trial of the information, and shall fix a date for the commencement of the trial:

Provided that, when the total number of Judges of the High Court does not exceed three, the Chief Justice shall nominate not more than two such Judges, and shall complete the Court by the nomination of one or, if necessary, two persons of either of the following classes, namely:—

(a) persons who have served as permanent Judges of the High Court; or

(b) with the consent of the Chief Justice of another High Court, persons who are Judges of that High Court.

6. The Court may sit for the whole or any part of a trial at such place or places in the province as it may consider desirable:

Provided that if the Advocate-General certifies to the Court that it is in his opinion necessary in the interests of justice that the whole or any part of a trial shall be held at some place other than the usual place of sitting of the High Court, the Court shall, after hearing the accused, make an order to that effect, unless for reasons to be recorded in writing it thinks fit to make any other order. It shall not be necessary for the certificate of the Advocate-General to be supported by any affidavit, nor shall he be required to state the grounds upon which such certificate was given.

7. The provisions of the Code shall apply to Application of Code of Criminal Procedure proceedings under this Part, in so far as they are not subject to this Part. inconsistent with the provisions therein contained, and such proceedings shall be deemed to be proceedings under the Code, and the Court shall have all the powers conferred by the Code on a Court of Session exercising original jurisdiction.

8. (1) The trial shall be commenced by the Trial. reading of the information, and thereafter the prosecutor shall state shortly by what evidence he expects to prove the guilt of the accused.

(2) The Court shall then, subject to the provisions of this Part, in trying the accused, follow the procedure prescribed by the Code for the trial of warrant cases by Magistrates.

9. If a charge is framed, the accused shall be entitled to ask for an Adjournment. adjournment for fourteen days, or any less period that he may specify, and the Court shall comply with his request, but subject to the adjournment provided for by this section, the Court shall not be bound to adjourn any trial for any purpose, unless such adjournment is in its opinion necessary in the interests of justice.

10. The Court shall cause the evidence of each witness who is examined to be recorded in full in such manner as the Court may direct. Record of evidence.

11. The Court, if it is of opinion that such a Prohibition or restriction of publication of reports of trial. course is necessary in the public interest or for the protection of a witness, may prohibit or restrict in such way as it may direct the publication or disclosure of its proceedings or any part of its proceedings.

12. (1) No questions shall be put by the Court to the accused in the course of a trial under this Part until the close of the case for the prosecution. Thereafter, and before the accused enters on his defence, the Court shall inform the accused that he is entitled if he so desires to give evidence on oath on his own behalf, and shall at the same time inform him that if he does so, he will be liable to cross-examination. Unless the accused then states that he desires to give evidence on oath, the Court may at any time thereafter question the accused generally on the case in accordance with the provisions of section 342 of the Code. Examination of accused.

(2) If when so called upon, the accused states that he desires to give evidence on oath, the Court shall not at any subsequent stage put any question to him :

Provided that if the accused does not so give evidence, then, after the witnesses for the defence have been examined, the Court may question the accused generally on the case in accordance with the provisions of the said section.

(3) The failure of the accused to give evidence on oath shall not be made the subject of any comment by the prosecution.

(4) If the accused gives evidence on oath, the following rules shall be observed, namely :—

(a) He may be asked any question in cross-examination notwithstanding that it

would tend to criminate him as to the offence charged.

(b) He shall not be asked, and if asked shall not be required to answer, any question tending to show that he has committed or been convicted of, or has been charged with, any offence other than that with which he is then charged, or has a bad character, unless—

(i) proof that he has committed or been convicted of such other offence is admissible evidence to show that he is guilty of the offence with which he is then charged, or

(ii) witnesses for the prosecution have been cross-examined with a view to establish his own good character, or he has given evidence of his good character, or the nature or the conduct of the defence is such as to involve imputations on the character of the witnesses for the prosecution, or

(iii) he has given evidence against any other person charged with the same offence.

(c) Unless otherwise ordered by the Court, he shall give his evidence from the witness-box or other place from which the other witnesses give their evidence.

13. If the accused or any one of the accused calls and examines any witness, the right of final reply shall lie with the prosecution, but in all other cases with the accused :

Provided that the examination of an accused as a witness shall not of itself confer the right of final reply on the prosecution.

14. In the event of any difference of opinion between the members of the Court, the opinion of the majority shall prevail. Differences of opinion.

15. If at any trial under this Part it is proved that the accused has committed an offence against any provision of the law which is referred to in the Schedule, the Court may convict the accused of that offence although he was not charged with it. Conviction for offence referred to in schedule.

16. The Court may pass upon any person convicted by it any sentence authorised by law for the punishment of the offence of which such person is convicted, and no order of confirmation shall be necessary in the case of any sentence passed by it. Sentence.

17. The judgment of the Court shall be final and conclusive and, notwithstanding the provisions of the Code or of any other law for the time being in force, or of anything having the force of law by whatsoever authority made or done, there shall be no appeal from any order or sentence of the Court, and no High Court shall have authority to revise any such order or sentence or to transfer any case from such Court, or to make any order under section 491 of the Code or have any jurisdiction of any kind in respect of any proceedings under this Part : Exclusion of interference of other criminal Courts.

Provided that nothing in this section shall be deemed to affect the powers of the Governor General in Council or of the Local Government to make orders under section 401 or 402 of the Code in respect of any person sentenced by the Court.

18. (1) Notwithstanding anything to the contrary contained in the Indian Evidence Act, 1872, where—
Special rules of evidence.

I of 1872

(a) the statement of any person has been recorded by a Magistrate, and such statement has been read over and explained to the person making it and has been signed by him, or

(b) the statement of any person has been recorded by the Court, but such person has not been cross-examined,

such statement may be admitted in evidence by the Court if the person making the same is dead or cannot be found or is incapable of giving evidence, and it is established to the satisfaction of the Court that such death, disappearance or incapacity has been caused in the interests of the accused.

(2) Depositions recorded under section 512 of the Code may, in the circumstances specified in that section, be given in evidence at the trial of an accused under this Part.

19. The Chief Justice may from time to time make rules providing for—

(1) the appointment and powers of a President of the Court, and the procedure to be adopted to complete the Court in the event of any Judge of the Court being prevented from attending throughout the trial of an accused; and

(2) any matters (including the intermediate custody of the accused) which appear to him necessary for carrying into effect or supplementing the provisions of this Part preliminary or ancillary to trials.

PART II.

20. If the Governor General in Council is satisfied that anarchical or revolutionary movements which are, in his opinion, likely to lead to the commission of scheduled offences are being extensively promoted in the whole or any part of British India, he may, by notification in the Gazette of India, make a declaration to that effect, and thereupon the provisions of this Part shall come into force in the area specified in the notification.

21. (1) Where, in the opinion of the Local Government, there are reasonable grounds for believing that any person is or has been actively concerned in such area in any movement of the nature referred to in section 20, the Local Government may, by order in writing containing a declaration to that effect, give all or any of the following directions, namely: that such person—

(a) shall, within such period as may be specified in the order, execute a bond with or without sureties undertaking, for such period not exceeding one year as may be so specified, that he

will not commit, or attempt or conspire to commit, or abet the commission of, any offence against any provision of the law which is referred to in the Schedule;

(b) shall notify his residence and any change of residence to such authority as may be so specified;

(c) shall remain or reside in any area in British India so specified;

provided that, if the area so specified is outside the province, the concurrence of the Local Government of that area to the making of the order shall first have been obtained;

(d) shall abstain from any act so specified which, in the opinion of the Local Government, is calculated to disturb the public peace or is prejudicial to the public safety; and

(e) shall report himself to the officer in charge of the police-station nearest to his residence at such periods as may be so specified.

(2) Any order under clauses (b) to (e) may also be made to take effect upon default by the person concerned in complying with an order under clause (a).

22. An order made under section 21 shall be served on the person in respect of whom it is made in the manner provided in the Code for service of summons, and upon such service such person shall be deemed to have due notice thereof.

23. The Local Government and every officer of Government to whom a copy of any order made under section 21 may be directed by, or under the general or special authority of, the Local Government, may use all means necessary to enforce compliance with the same.

24. An order made under section 21 shall only continue in force for a period of one month, unless it is extended by the Local Government as hereinafter provided in this Part.

25. (1) When the Local Government makes an order under section 21, such Government shall, as soon as may be, forward to the investigating authority to be constituted under this Act a concise statement in writing setting forth plainly the grounds on which the Government considered it necessary that the order should be made, and shall lay before the investigating authority all material facts and circumstances in its possession relevant to the inquiry.

(2) The investigating authority shall then hold an inquiry *en camera* for the purpose of ascertaining what, in its opinion, having regard to the facts and circumstances adduced by the Government, appears against the person in respect of whom the order has been made. Such authority shall in every case allow the person in question a reasonable opportunity of appearing before it at some stage in its proceedings and shall, if he so appears, explain to him the nature of the charge made against him and shall hear any explanation he may have to offer, and shall make

such further investigation (if any) as appears to such authority to be relevant and reasonable :

Provided that the investigating authority shall not disclose to the person whose case is before it any fact the communication of which might endanger the public safety or the safety of any individual :

Provided further that nothing in this sub-section shall be deemed to entitle the person in question to appear or to be represented before the investigating authority by pleader, nor shall the Local Government be so entitled.

(3) Subject to the provisions of sub-section (2) the inquiry shall be conducted in such manner as the investigating authority considers best suited to elicit the facts of the case; and in making the inquiry, such authority shall not be bound to observe the rules of the law of evidence.

(4) Any statement made to an investigating authority by any person other than the person whose case is under investigation shall be deemed to be information given to a public servant within the meaning of section 182 of the Indian Penal Code.

(5) On the completion of the inquiry, the investigating authority shall report in writing to the Local Government the conclusions at which it has arrived, and may, if it thinks fit, adduce reasons in support thereof.

(6) If the investigating authority has not completed the inquiry within the period for which the duration of the order is limited by section 24, such authority may recommend to the Local Government that the period of duration of the order shall be extended for such period as it may consider necessary, and on such a recommendation, the Local Government may extend the duration of the order accordingly.

26. (1) On receipt of the report of the investigating authority, the Local Government may discharge the order made under section 21, or may make any order which is authorised by that section :

Provided that—

(a) any order so made shall recite the conclusions of the investigating authority as reported by that authority; and

(b) a copy of such order shall be furnished to the person in respect of whom it is made.

(2) No order made under sub-section (1) shall continue in force for more than one year from the date on which it was made.

(3) On the expiry of an order made under sub-section (1), the Local Government may, if it is satisfied that such a course is necessary in the interests of the public safety, again make in respect of the person to whom such order related any order which is authorised by section 21 :

Provided that no order made under this sub-section shall continue in force for more than a year from the date on which it was made.

(4) Where an order is made under sub-section (3), a copy of the order shall be furnished to the person in respect of whom it is made, who may submit to the Local Government a representation on his own behalf in regard to any such order.

Any such representation shall be forwarded by the Local Government to the investigating authority for investigation and report, and the investigating authority shall report thereon, and the Local Government shall consider the report of such authority.

(5) Any order made under this section may at any time be discharged or may be altered by the substitution of any other order authorised by section 21 :

Provided that no such alteration shall have the effect of prolonging the period for which such order would have been in force.

(6) The provisions of section 23 shall apply to the enforcement of orders made under this section.

2. If any person fails to comply with, or attempts to evade, any order (other than an order to furnish security) made under the provisions of section 21 or section 26, he shall on conviction by a Magistrate be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

28. The provisions of section 514 of the Code shall apply to bonds executed under the provisions of this Part, with this modification that the powers conferred by that section on the Court shall be exercisable by any District Magistrate or Chief Presidency Magistrate, on application made on behalf of the Local Government.

29. (1) As soon as may be after a notification has been issued bringing this Part into force, the Local Government shall appoint one or more investigating authorities for the purposes of this Part and may appoint additional investigating authorities when necessary.

(2) Every investigating authority shall be appointed by order in writing, and shall consist of three persons, of whom one shall be a person having held judicial office not inferior to that of a District and Sessions Judge, and one shall be a person not in the service of the Crown in India.

(3) The Local Government may by like order appoint persons to fill casual vacancies occurring by reason of death, resignation of office or otherwise on any investigating authority, but in so doing shall observe the provisions of sub-section (2).

30. (1) The Local Government shall by order in writing appoint such persons as it thinks fit to be Visiting Committees to report upon the welfare and treatment of persons under restraint under this Part, and shall by rules prescribe the functions which these Committees shall exercise :

Provided that, in making such rules, provision shall be made for periodical visits to persons under restraint under the provisions of this Part :

Provided further that a person in respect of whom an order has been made under section 21 or section 26 requiring him to abstain from any specified act or to report himself to the police shall not be deemed to be under restraint for the purposes of this section.

(2) All rules made under sub-section (1) shall be published in the local official Gazette, and on such publication shall have effect as if enacted in this Part.

31. (1) The Local Government may make rules prescribing the authority before whom and the manner in which bonds under this Part shall be executed and providing for the procedure to be followed regarding the notification of residence and reports to the police by persons in respect of whom orders have been made under section 21 or section 26.

(2) All rules made under sub-section (1) shall be published in the local official Gazette, and on such publication shall have effect as if enacted in this Part.

PART III.

32. If the Governor General in Council is satisfied that in the whole or any part of British India anarchical or revolutionary movements are being promoted and that scheduled offences in connection with such movements are prevalent to such an extent as to endanger the public safety, he may, by notification in the Gazette of India, make a declaration to that effect, and thereupon the provisions of this Part shall come into force in the area specified in the notification.

33. (1) Where, in the opinion of the Local Government, there are reasonable grounds for believing that any person has been or is concerned in such area in any scheduled offence, the Local Government may make in respect of such person any order authorised by section 21, and may further by order in writing direct—

(a) the arrest of any such person without warrant;

(b) the confinement of any such person in such place and under such conditions and restrictions as it may specify:

Provided that no such person shall be confined in that part of a prison or other place which is used for the confinement of convicted criminal prisoners as defined in the Prisons Act, 1894; and

(c) the search of any place specified in the order which, in the opinion of the Local Government, has been, is being, or is about to be, used by any such person for any purpose prejudicial to the public safety.

(2) The arrest of any person in pursuance of an order under clause (a) of sub-section (1) may be effected at any place where he may be found by any police-officer or by any other officer of Government to whom the order may be directed.

(3) An order for confinement under clause (b) or for search under clause (c) of sub-section (1) may be carried out by any officer of Government to whom the order may be directed, and such officer may use all means necessary to enforce the same.

34. Any person making an arrest in pursuance of an order under clause (a) of section 33 (1) shall forthwith report the fact to the Local Government and, pending receipt of the orders of the Local Government, may by order in writing commit any person so arrested to such

custody as the Local Government may by general or special order specify in this behalf:

Provided that no person shall be detained in such custody for a period exceeding seven days unless the Local Government so directs, and in no case shall such detention exceed fifteen days.

35. An order for the search of any place issued under the provisions of clause (c) of section 33 (1) shall be deemed to be a search

warrant issued by the District Magistrate having jurisdiction in the place specified therein, and shall be sufficient authority for the seizure of anything found in such place which the person executing the order has reason to believe is being used, or is likely to be used for any purpose prejudicial to the public safety, and the provisions of the Code, so far as they can be made applicable, shall apply to searches made under the authority of any such order and to the disposal of any property seized in any such search.

36. Where an order (other than an order for arrest or search) has been made under section 33, the provisions of sections 22 to 26 shall apply in the same way as if the order were an order made under section 21, save that, on receipt of the report of the investigating authority, the Local Government may, subject to the conditions prescribed by section 20, make any order which is authorized by section 33, and sections 22 to 26 and 28 to 31 shall be deemed to be included in this Part.

37. If any person fails to comply with, or attempts to evade, any order made under section 33 or section 36 other than an order to furnish security, he shall be punishable with imprisonment for a term which may extend to one year, or with fine, or with both.

PART IV.

38. (1) On the expiration of the Defence of India (Criminal Law Amendment) Act, 1915, every person in respect of whom an order under rule 3 of the Defence of India (Consolidation) Rules, 1915, was in force immediately before the expiration of that Act, and who has in the opinion of the Local Government been concerned in any scheduled offence, or who is on such expiration in confinement in accordance with the provisions of the Bengal State Prisoners Regulation, 1818, shall be deemed to be a person resident in an area in which a notification under section 32 is in force, and the provisions of Part III shall apply to every such person accordingly.

Provided that within one month from the expiration of the Defence of India (Criminal Law Amendment) Act, 1915, the Local Government may make any order of restraint which is authorised by that Part in respect of any such person, and if such an order is so made it shall be deemed to be an order made under section 26 (3) as made applicable by section 36, and the provisions of that Part regarding such an order shall apply accordingly.

(2) On the expiration of the Ingress into V of 1914. India Ordinance, 1914, as continued in force by the Emergency Legislation Continuance Act, 1 of 1916. 1916, any person in respect of whom an order was

II of 1911. in force immediately before such expiration under section 2 of that Ordinance read with clause (b) or clause (c) of sub-section (2) of section 3 of the Foreigners Ordinance, 1914, shall be deemed to be a person resident in an area in which a notification under section 20 is in force, and the provisions of Part II shall apply to every such person accordingly.

Provided that within one month from the expiration of the Ingress into India Ordinance, 1914, the Local Government may make any order of restraint which is authorised by that Part in respect of any such person, and if such an order is so made it shall be deemed to be an order made under section 26 (3), and the provisions of that Part regarding such an order shall apply accordingly.

PART V.

39. When a notification issued under section 3 or section 20 or section 32 is cancelled, such cancellation shall not affect any trial, investigation or order commenced or made under this Act, and such trial, investigation or order may be continued or enforced, and on the completion of any such investigation, any order which might otherwise have been made may be made and enforced, as if such notification had not been cancelled.

40. (1) An order made under Part II or Part III, directing a person to remain or reside in any area in British India outside the area in which such Part is in force, shall be as valid, and enforceable in like manner, as if such Part were in force throughout British India.

(2) An order made under clause (a) of section 33 (1) for the arrest of any person may be executed at any place in British India outside the area in which Part III is in force, and the same procedure shall be followed as if Part III was in force throughout British India :

Provided that, if the arrest is made outside the province of the Local Government which made the order, the report required by section 34 shall be made to that Local Government, and the period of detention limited by the proviso to that section shall be extended to *twenty-one* days.

41. No order under this Act shall be called in question in any Court, and no suit or prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done under this Act.

42. All powers given by this Act shall be in addition to, and not in derogation of, any other powers conferred by or under any enactment, and all such powers may be exercised in the same manner and by the same authority as if this Act had not been passed.

THE SCHEDULE.

(See section 2.)

(1) Any offence under Chapter VI (*other than an offence under section 124d*) and sections 131 and 132 of the Indian Penal Code ;

XLV of 1860.

(2) Any of the following offences, if, in the opinion of Government, such offence is connected with any movement endangering the safety of the State, namely :—

(a) any offence under sections 124A, 148, 153A, 302, 304, 326, 327, 329, 332, 333, 365, 386, 387, 392, 394, 395, 396, 397, 398, 399, 400, 401, 402, 481, 435, 436, 437, 438, 440, 454, 455, 457, 458, 459, 460, and 506 of the Indian Penal Code ;

XLV of 1860.

(b) any offence under the Explosive Substances Act, 1908 ;

VI of 1908.

(c) any offence under section 20 of the Indian Arms Act, 1878.

XI of 1878.

(3) Any attempt or conspiracy to commit or any abetment of any of the above offences.

H. M. SMITH,

Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Indian Legislative Council on the 1st March 1919 :—

No. 9 OF 1919.

*A Bill further to amend the Indian Paper
Currency (Amendment) Act, 1917.*

WHEREAS it is expedient further to amend the Indian Paper Currency (Amendment) Act, 1917; XIX of 1917. It is hereby enacted as follows :—

1. This Act may be called the Indian Paper Currency (Amendment) Act, 1919.
Short title.
2. In section 2 of the Indian Paper Currency (Amendment) Act, 1917, XIX of 1917. Amendment of section 2, Act XIX of 1917. for the words "six hundred and sixty millions," the words "eight hundred millions" shall be substituted.
3. The Indian Paper Currency (Amendment) Act, 1918, and the Indian Paper Currency (Amendment) Ordinance, 1918, are hereby repealed.
Repeal of Act VI of 1918, and Ordinance III of 1918.

STATEMENT OF OBJECTS AND REASONS.

By an Ordinance promulgated on the 7th of December, 1918, power was taken to increase the maximum limit for the issue of currency notes against British Treasury Bills by fourteen crores of rupees to eighty crores of rupees. The present Bill provides for the continuance of the provisions of that Ordinance for the period of the war and for six months thereafter.

DELHI,
The 21st February, 1919.

JAS. S. MESTON.

H. M. SMITH,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT

The following Bill was introduced in the Indian Legislative Council on the 1st March, 1919 :—

No. 10 OF 1919.

*A Bill to extend the operation of the Motor Spirit
(Duties) Act, 1917.*

WHEREAS it is expedient to extend the operation of the Motor Spirit (Duties) Act, 1917 ; It is hereby enacted as follows :—

1. This Act may be called the Motor Spirit (Duties) Amendment Act, 191 .
Short title.
2. In section 1 of the Motor Spirit (Duties) Act, 1917, the word " and " at the end of sub-section (2) and the whole of sub-section (3) shall be omitted.
Amendment of section 1 of Act II of 1917.

STATEMENT OF OBJECTS AND REASONS.

Act II of 1917 passed in February of that year provided for the imposition and levy of an excise and customs duty of six annas a gallon on motor spirit. The duty was not imposed for the purpose of raising revenue but as a war measure with the object of restricting consumption ; the term of the Act was therefore restricted to the continuance of the present war and a period of six months thereafter. The tax, though it originated in administrative necessities, has become a useful source of revenue, and the Government of India consider that it cannot conveniently be rescinded at a time when it is necessary to impose additional taxation. It is desirable, therefore, in view of the uncertainty of the exact date on which the Motor Spirit (Duties) Act of 1917 would otherwise automatically lapse, to undertake legislation for its continuance. It is proposed by the present Bill to effect this by removing from Act II of 1917 the duration clause.

DELHI,
The 5th February, 1919.

JAS. S. MESTON.

H. M. SMITH,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Indian Legislative Council on the 1st March, 1919 :—

No. 11 of 1919.

*A Bill to amend the Indian Income-tax Act,
1918.*

WHEREAS it is expedient to amend the Indian Income-tax Act, 1918; It is hereby enacted as follows :—

1. (1) This Act may be called the Indian Income-tax (Amendment) Act, 1919.
Short title and commencement.

(2) It shall come into force on the first day of April, 1919.

2. In the proviso to sub-section (2) of section 14 of the Indian Income-tax Act, 1918 (hereinafter referred to as the said Act), for the word "one" the word "two" shall be substituted.
Amendment of section 14 of Act VII of 1918.

3. In sub-section (4) of section 18 of the said Act, for the figures, brackets and word "17 (1), (2) or (3)"; the figures, brackets and word "17 (1) or (2)" shall be substituted.
Amendment of section 18 of Act VII of 1918.

4. For Schedule I to the said Act, the following Schedule shall be substituted, namely :—
Substitution of new Schedule for Schedule I to Act VII of 1918.

"SCHEDULE I.

(See section 14.)

RATES OF TAX.*

I.—When the taxable income is less than Rs. 2,000.

II.—When the taxable income is Rs. 2,000 or upwards, and

(i) The total income is less than Rs. 5,000.

Rate.
Nil.

Five pies
in the
rupee.

RATES OF TAX.

Rate.

(ii) The total income is Rs. Six pies 5,000 or upwards, but is in the less than Rs. 10,000. rupee.

(iii) The total income is Rs. Nine pies 10,000 or upwards, but is in the less than Rs. 25,000. rupee.

(iv) The total income is Rs. One anna 25,000 or upwards. in the rupee."

5. For Schedule II to the said Act, the following Schedule shall be substituted, namely :—
Substitution of new Schedule for Schedule II to Act VII of 1918.

"SCHEDULE II.

(See section 37.)

RATES OF REFUND.

Amount.

Refund.

1. Less than Rs. 2,000 . One anna in the rupee.

2. Rs. 2,000 or upwards, but less than Rs. 5,000 Seven pies in the rupee.

3. Rs. 5,000 or upwards, but less than Rs. 10,000. Six pies in the rupee.

4. Rs. 10,000 or upwards, but less than Rs. 25,000. Three pies in the rupee."

6. In the said Act, sub-section (3) of section 17, Chapter III, and in section 35 the words "or in a notice or order under section 30" are hereby repealed :

Provided that such repeal shall not affect the liability of any person to pay any sum due from him or any existing right of refund under the said Act.

STATEMENT OF OBJECTS AND REASONS.

THIS Bill proposes to amend the Indian Income-tax Act, 1918 (Act VII of 1918), by giving relief to persons with small incomes who have at the present time been seriously affected by the great rise in prices in recent years. With this object it is proposed to raise the minimum limit of taxable incomes from Rs. 1,000 to Rs. 2,000 per annum, with effect from the 1st April, 1919.

The exemption of incomes below Rs. 2,000 from tax will obviate the necessity for any summary assessment procedure. Clause 6 of the Bill, therefore, repeals the sections of the Income-tax Act, 1918, which deal with summary assessment.

DELHI;

The 18th February, 1919.

JAS. S. MESTON.

H. M. SMITH,

Offg. Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 8, 1919.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Proceedings of the Indian Legislative Council.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE INDIAN LEGISLATIVE COUNCIL ASSEMBLED UNDER
THE PROVISIONS OF THE GOVERNMENT OF INDIA ACT, 1915.
(5 & 6 Geo. V, Ch. 61.)

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on
Wednesday, the 26th February, 1919.

PRESENT :

The Hon'ble SIR GEORGE LOWNDES, K.C.S.I., K.C., *Vice-President, presiding,*
and 43 Members, of whom 36 were Additional Members.

QUESTIONS AND ANSWERS.

The Hon'ble Sir Dinshaw Wacha asked :—

11 A.M.

1. "(a) Is it a fact that both the Prime Minister of England and the President of the United States have made a public declaration of policy that it is the duty of the State to provide suitable sanitary dwelling houses for the working classes?"

Dwelling houses for the working classes in British India.

(b) If the answer be in the affirmative, will Government make a similar pronouncement in reference to the housing of the working classes in British India?

(c) Is it a fact that the mortality among the working classes in British India caused by the insanitary conditions of the tenements in which they live, is high?

(d) Have any measures been hitherto taken by Government to provide sanitary dwelling houses for workmen employed in their service? If so, what are those measures and where have they been taken?

The Hon'ble Sir C. Sankaran Nair replied :—

"(a) The Government of India are not aware whether the Prime Minister of England and the President of the United States have made any definite public declaration of policy that it is the duty of the State to provide suitable sanitary

[*Sir C. Sankaran Nair ; Sir Dinshaw Wacha*] [26TH FEBRUARY, 1919.]

dwelling houses for the working classes. Mr. Lloyd George, however, has laid considerable stress upon the housing problem as one of the most urgent needs, especially in a speech delivered at Manchester and in a declaration of policy at a meeting of his liberal supporters, both of which are reported in the 'Times' of 12th September. He is also reported in the papers to have stated in an electioneering speech at the Central Hall, Westminster, that housing must be a national task; see the 'Times' of November, the 18th, 1918. Reuter's Government and Press telegrams of the 13th February, 1919, contain a summary of a speech by Mr. Lloyd George in which he is reported to have said that it was Government's business to remove certain grievances, including bad and insufficient housing, and that Government was introducing Bills concerning housing, health, etc. Whether this amounts to the adoption of a policy of provision by the State of houses for the working classes will be made clearer when the text of this speech is received. The Hon'ble Member's attention is invited to the declarations made in the House of Commons by Mr. Hayes Fisher on the 2nd of May, 1918 and in October, 1918. On the former occasion Mr. Hayes Fisher explained the policy of assistance which it is proposed to make to the local authorities and he said, 'I for one cannot recommend the State to undertake for the first time in its history the obligation of housing the working classes or indeed of housing the community.' He also stated that the Government had come to the conclusion that so far as starting housing after the war was concerned, so far as setting the machinery in motion was concerned, there was no other course open to it except to enter into partnership with the local authorities.

(b) As the answer to the first part is not in the affirmative, this question does not properly arise. But it appears that the scheme under consideration in England is the grant of liberal assistance to the local authorities, public utility societies and possibly private enterprise. It may be mentioned in this connection that the Government of India have agreed to place at the disposal of the Government of Bombay a sum of five lakhs of rupees to meet the more pressing demands for assistance from such societies as are ready to carry out approved schemes of construction. The Government of India have also expressed their willingness to permit of such advances being made at a lower rate of interest than $5\frac{1}{2}$ per cent. per annum in special cases in which the Local Government consider that there are strong grounds for making a further concession in this respect. The Industrial Commission have made certain recommendations regarding the housing of industrial labour; see especially paragraphs 239 and 253 of their report and Appendix L thereto. It is understood that a scheme is under consideration between the Government of Bombay and the Bombay Mill Owners' Association.

(c) Separate statistics dealing with mortality among the working classes are not available, and even were they made available would probably be misleading as regards the present problem. It is, however, obvious that the unsatisfactory conditions in which some of the labour in India is housed must be detrimental to health and be a cause of a higher death rate than would pertain, were such conditions satisfactory. Attention, however, is invited to the powers possessed by municipalities in respect of insanitary dwellings.

(d) State Railway Administrations provide houses or tenements for a considerable portion of their employés, and the provision of accommodation for workshop employés is extending. Quarters are provided for constables and also for menials and other low-paid employés where local conditions render assistance in this form desirable or necessary. In Bombay, the construction of quarters for postmen has been taken in hand. In the case of quarters required for workmen employed on construction works, there are definite rules in the Public Works Code for guidance in providing suitable shelter, food, water and conservancy."

The Hon'ble Sir Dinshaw Wacha asked :—

2. "Have Government come to any decision in the matter of improving currency notes, regarding which commercial opinion was consulted in 1917?"

Improvement of
currency
notes.

[26TH FEBRUARY, 1919.] [*Sir James Meston ; Sir Dinshaw Wacha ; Sir Thomas Holland.*]

The Hon'ble Sir James Meston replied :—

"In view of the abnormal currency conditions, it was decided to ~~take~~ no further action regarding the improvement of currency notes until the end of the war. The matter, however, is now being considered in the light of the opinions received from the Local Governments and commercial bodies, and of the additional experience which has been gained from the issue of notes of new denominations in India and elsewhere during the war."

The Hon'ble Sir Dinshaw Wacha asked :—

3. "Do Government propose to supersede the existing notes of 1 Rupee and $2\frac{1}{2}$ Rupees by notes of the same denomination, but of better class of tougher paper and of a somewhat larger size? If so, when?"

Supersession of existing notes of Rs. 1 and Rs. $2\frac{1}{2}$.

The Hon'ble Sir James Meston replied :—

"It is not proposed to make any change in the size or design of R1 and R2-8 notes until the question of the design and the size of currency notes generally has been settled. Steps are being taken to improve the quality of the paper."

The Hon'ble Sir Dinshaw Wacha asked :—

4. "What are the latest figures for (a) the additions during the current year to the note and rupee circulation, respectively, and (b) the circulation of the R1 and R2-8 notes?"

Circulation of Rs. 1 and Rs. 2-8 notes during the current year.

The Hon'ble Sir James Meston replied :—

"The addition to the gross circulation of currency notes, that is inclusive of notes held in Government Treasuries and head offices of Presidency Banks, amounted from the 1st April, 1918 to the 31st January, 1919 to R51 $\frac{1}{2}$ crores; the addition to the rupee circulation in the same period was R41 crores. The active circulation of notes, i.e., the circulation with the public, rose by R51 crores between the 1st April and the 31st December, 1918.

"The value of notes for R1 and R2 $\frac{1}{2}$ in circulation on the 31st December last, was R9 and R2 crores, respectively."

The Hon'ble Sir Dinshaw Wacha asked :—

5. "Will Government be pleased to state for the latest date for which information is available the amount of silver acquired under the Pittman Act which has been already (a) shipped and (b) received in India?"

Silver acquired under the Pittman Act.

The Hon'ble Sir James Meston replied :—

"Of the 200 million fine ounces of silver to be acquired under the Pittman Act, 141 million fine ounces have been shipped up to date, of which 118 $\frac{1}{2}$ million fine ounces have been actually received in India. A further 21 $\frac{1}{2}$ million fine ounces are expected to be shipped very shortly."

The Hon'ble Sir Dinshaw Wacha asked :—

6. "Will Government consider the question of preparing a preliminary issue of the census of production so far as it may be practicable?"

Census of production.

The Hon'ble Sir Thomas Holland replied :—

"I presume the Hon'ble Member is referring to industrial production, a subject on which he asked a question in this Council on the 28th February, 1917. He was then informed that the Department of Statistics already publishes yearly figures showing the production of coal, of yarn and woven goods in cotton mills, of breweries, paper mills, woollen mills, and of the principal minerals, and that it also publishes a yearly report on the production of tea,

[*Sir Thomas Holland ; Sir Dinshaw Wacha ; Sir James Meston ; Sir Fazulbhoy Currimbhoy.*] [26TH FEBRUARY, 1919.]

that with regard to a number of industries, it would probably be impossible to get any approximate figures of production, nor could a general census of production be undertaken without prior consultation with Local Governments and commercial opinion. The Government of India have not since then proceeded any further with this question, and I can only add that it seems doubtful whether a census of production covering a number of industries, of which statistics of production are not at present maintained, would, if undertaken now, produce any really valuable results. The position will no doubt be improved when well-equipped Departments of Industries are organised throughout the provinces, and the question will be reconsidered when there has been time to give effect to the main proposals of the Industrial Commission. The Hon'ble Member will no doubt recollect the remarks on this subject contained in paragraph 186 of the Commission's report."

The Hon'ble Sir Dinshaw Wacha asked :—

Metallic
portion of
the Paper
Currency
Reserve.

7. "What is the present percentage borne by the metallic portion of the Paper Currency Reserve to the total circulation? How does this percentage compare with that in Great Britain, France, Japan, and the United States, respectively?"

The Hon'ble Sir James Meston replied :—

"A statement* giving the information required is laid on the table."

The Hon'ble Sir Dinshaw Wacha asked :—

Investment
of the Paper
Currency
Reserve.

8. "How much of the 14 crores additional investment of the Paper Currency Reserve allowed by the most recent Ordinance has already been made? In what securities has this investment been made?"

The Hon'ble Sir James Meston replied :—

"Out of the 14 crores additional investment of the Paper Currency Reserve allowed under Ordinance III of 1918, ₹12½ crores only have been invested up to date, viz., ₹6½ crores in British Treasury Bills and ₹6 crores in Indian Treasury Bills."

The Hon'ble Sir Fazulbhoy Currimbhoy asked :—

Exemption
of the Tea
Industry
from the
Income-tax
Act.

9. "Will Government be pleased to lay on the table all the correspondence in the matter of the exemption granted to the tea industry for one year from the operation of the Indian Income-tax Act, 1918?"

The Hon'ble Sir James Meston replied :—

"The correspondence† is laid on the table."

The Hon'ble Sir Fazulbhoy Currimbhoy asked :—

War bonds.

10. "Will Government be pleased to state what liabilities of the Government of India mature in the following years in respect of War bonds :—

1920-21	.	.	.	1924-25
1921-22	.	.	.	1925-26
1922-23	.	.	.	1926-27
1923-24	.	.	.	1927-28 ?"

The Hon'ble Sir James Meston replied :—

"A statement‡ giving the information is laid on the table."

*Vide Appendix A.

†Not included in these Proceedings.

‡Vide Appendix B.

[26TH FEBRUARY, 1919.]

*(Sir Fazulbhoy Currimbhoy ; Sir James Meston ;
Sir Claude Hill ; Sir Thomas Holland.)***The Hon'ble Sir Fazulbhoy Currimbhoy asked :—**

11. " Do Government propose to continue the restriction on the export of pearls ? If so, why ? "

Restrictions on the export of pearls.

The Hon'ble Sir James Meston replied :—

" The matter is now under consideration."

The Hon'ble Sir Fazulbhoy Currimbhoy asked :—

12. " Have Government received the report of the officer appointed to make a preliminary Hydrographic survey ? "

Hydrographic survey.

The Hon'ble Sir Claude Hill replied :—

" No report has yet been received, but it is hoped that the preliminary suggestions will be submitted by June next."

The Hon'ble Sir Fazulbhoy Currimbhoy asked :—

13. " Have the India Office finally refused sanction to one of the London Joint Stock Banks to open an office in India ? "

Refusal of sanction to one of the London Joint Stock Banks to open an office in India.

The Hon'ble Sir James Meston replied :—

" The India Office do not sanction or veto the opening of Banks in India. The Hon'ble gentleman probably has in mind a recent question of amalgamation which was before the British Treasury."

The Hon'ble Sir Fazulbhoy Currimbhoy asked :—

14. " Will Government be pleased to state whether any arrangements have been reached with regard to the Empire Commission for the management of war debts and also on what lines the negotiations, if any, are being carried on, and how they will affect India ? "

Management of war debts.

The Hon'ble Sir James Meston replied :—

" The Government of India are not aware that any authoritative proposal of the nature mentioned in the question has been made. They certainly have not been consulted."

The Hon'ble Sir Fazulbhoy Currimbhoy asked :—

15. "(a) Will Government be pleased to lay on the table all correspondence with Local Governments and with the Secretary of State on the problems of reconstruction, generally ? "

Creation of a Department of Reconstruction.

(b) Do Government intend to create a Department of Reconstruction on the lines adopted in the United Kingdom ? "

The Hon'ble Sir Thomas Holland replied :—

" Regarding the first part of my Hon'ble friend's question the correspondence between the Government of India, the Local Governments and the Secretary of State, regarding problems of reconstruction relates to questions of policy, the decision of which is bound to depend on the result of the deliberations of the Peace Conference now sitting at Paris. It would not be expedient to publish at this stage opinions expressed at different times during the war on matters of this nature, and I therefore regret that I am unable to lay papers on the table."

[*Sir Thomas Holland ; Sir Fazulbhoy Currimbhoy ; Sir James Meston ; Sir Claude Hill.*]

[26TH FEBRUARY, 1919.]

(b) The answer to the second part of the Hon'ble Member's question is in the negative."

The Hon'ble Sir Fazulbhoy Currimbhoy asked :—

Restrictions on the floating of new companies in India.

16. " Will Government be pleased to state how long they propose to continue restrictions on the floating of new companies in India ? "

The Hon'ble Sir James Meston replied :—

" The present intention of Government is not to extend the provisions of the Indian Companies Restriction Act beyond the period specified in section 1 (2) thereof. As to the date of the termination of the war, I would refer the Hon'ble Member to the Bill which was introduced at the last meeting of Council by the Hon'ble Sir George Lowndes.

Since the cessation of hostilities, licenses under the Act have been given more freely, and at present the number of applications refused is small."

The Hon'ble Sir Fazulbhoy Currimbhoy asked :—

India's debt of £100 million towards the war.

17. " What is the present position in regard to the obligation of the £100 million taken over by India in respect of the securities held and the rates of interest payable for them ? "

The Hon'ble Sir James Meston replied :—

" The proceeds of the first Indian War Loan, including about R9 crores of cash certificates, amounted to about R. 2½ crores, which, remitted home at 1s. 4d. enabled us to redeem £35 million out of our £100 million liability. The proceeds of the Second War Loan, amounting to rather over R57 crores, remitted at 18d., will enable us to redeem a further sum of about £43 million, the actual payment to the Home Government being made partly in the current year and partly next year. This leaves a balance of £22 million as the portion of the British war debt 1929-47, bearing interest at 5 per cent. for which India has accepted liability. The debt raised in India which has enabled us to redeem £78 million of our obligation consists, apart from cash certificates, of securities of the two war loans, bearing interest at 5 per cent. in the case of our own 1929-47 loan and 5½ per cent. in the case of our War bonds."

The Hon'ble Sir Fazulbhoy Currimbhoy asked :—

Issue of gold for the financing of wheat.

18. " Will Government be pleased to give the figures of the issue of gold for the financing of wheat for each of the war years ? "

The Hon'ble Sir James Meston replied :—

" Issues of gold for the financing of wheat were made in the last and current years as follows :—

	R
1917-18	9,21,77,040
1918-19	1,83,85,740".

The Hon'ble Sir Fazulbhoy Currimbhoy asked :—

Long-staple cotton.

19. " What steps do Government propose to take in pursuance of the recommendations of the Cotton Committee for the increase of long-staple cotton in India ? "

The Hon'ble Sir Claude Hill replied :—

" The Report of the Indian Cotton Committee has not yet been received by the Government of India. I am, therefore, unable to furnish the information asked for by the Hon'ble Member."

[26TH FEBRUARY, 1919.]

[*Sir Fazulbhoy Currimbhoy; Sir Thomas Holland; His Excellency the Commander-in-Chief; Rai Bahadur Krishna Sahay; Sir William Vincent.*]**The Hon'ble Sir Fazulbhoy Currimbhoy** asked :—

20. "How far has the scheme for the establishment of a system of valuable payable post between India and the United Kingdom progressed?"

The V. P.P. system between India and the United Kingdom.

The Hon'ble Sir Thomas Holland replied :—

"The opinions of Local Governments and Administrations were invited in October, 1918. All replies have not yet been received."

The Hon'ble Sir Fazulbhoy Currimbhoy asked :—

21. "Will Government be pleased to state in detail the quantity of stores—railway and military—and of provisions in Mesopotamia on their account and how they propose to dispose of the same?"

Disposal of stores, railway and military, in Mesopotamia.

His Excellency the Commander-in-Chief replied :—

"The stores referred to belong to His Majesty's Imperial Government. The question of their disposal is at present being discussed with His Majesty's Secretary of State for War."

The Hon'ble Rai Bahadur Krishna Sahay asked :—

22. "(a) Has the attention of Government been drawn to a letter, dated the 25th November, 1918, said to have been addressed by Mr. G. Milne, I.C.S., 'acting Honorary Secretary, Bihar and Orissa Civil Service Association', to the members of the Indian Civil Service in the Province of Bihar and Orissa, regarding their attitude towards the Reform Scheme, and printed in the *Searchlight*, dated the 19th December, 1918?"

The I.C.S. Reform Scheme.

(b) Are Government aware of the existence of the said Association, and is it a branch of a larger all-India organisation, or has it been formed independently and exclusively in the said province?"

(c) Was it formed with the sanction of the Provincial or the Central Government, or without that of either?"

(d) What are the objects of the Association, how long has it been in existence, and who are its office-bearers?"

(e) Are there any other and similar associations of other services in the said province? If so, of which services are they, and are they of only Imperial or also Provincial services?"

(f) Is there any rule under which it is open to Government servants to band themselves into such organisations?"

The Hon'ble Sir William Vincent replied :—

"(a) The answer is in the affirmative.

(b) The Government of India are not aware of the existence of any All-India Indian Civil Service Association. No such association exists at the headquarters of the Government of India.

(c) The Association was not formed with the sanction of the Central Government, and the Government of India have no reason to suppose that the sanction of the Local Government was invoked.

(d) and (e) It is believed that similar associations exist in other services and in other provinces, and that their general object is the furtherance of service interests. But the Government of India do not recognise such associations and have no official information about them.

(f) The Hon'ble Member is referred to the answer that was given on the 19th February to a question by the Hon'ble Mr. Shukul."

[*Rai Bahadur Krishna Sahay* ; *Sir William Vincent* ; *Mr. V. J. Patel.*] 26TH FEBRUARY, 1919.]

The Hon'ble Rai Bahadur Krishna Sahay asked :—

Article by
Lord
Sydenham
in the
"National
News."

23. "(a) Has the attention of Government been drawn to an article by Lord Sydenham in *The National News* (extracts from which have appeared in several Indian newspapers) headed 'The Danger in India: a sinister attempt to weaken British Rule' in which it is stated that 'the mission of Mr. Montagu to India as a concession to agitation in the middle of the war gave a fresh stimulus to the forces of disorder, and the shameful organised attack by the Hindus upon peaceful Muslim villagers of Bihar was planned in anticipation of reforms which were expected to mark the further weakening of the British rule.'

(b) Has Government any information that the Shahabad or other *Bakrid* disturbances in Bihar were planned in anticipation of reforms?"

The Hon'ble Sir William Vincent replied :—

"The answer to (a) is in the affirmative.

The answer to (b) is in the negative."

The Hon'ble Mr. V. J. Patel asked :—

European
and Indian
service
leave rules.

24. "(a) Do Government propose to submit fresh proposals to the Secretary of State for India in Council to do away with separate European and Indian service leave rules on the lines of those made in December, 1908?"

(b) If the answer to part (a) be in the negative, do Government propose to oppose the recommendation of the Public Services Commission to withdraw the privilege hitherto enjoyed by certain Indian officers of taking leave according to European service leave rules when they are promoted to a service to which these rules apply?"

The Hon'ble Sir William Vincent replied :—

"(a) The answer is in the negative.

(b) The Government of India contemplate, subject to the approval of the Secretary of State, a modification of the principle laid down by the Public Services Commission by providing that in mixed services Indians selected for administrative posts should be admitted to the provisions of the European leave rules."

The Hon'ble Mr. V. J. Patel asked :—

Confidential
reports on
high
gazetted
officers.

25. "Do Government not propose to do away entirely with the system of confidential reports as far as it affects all gazetted officers holding positions of great trust and responsibility?"

The Hon'ble Sir William Vincent replied :—

"Government are not sure what appointments the Hon'ble Member would describe as of great trust and responsibility, but they do not contemplate any change of their existing practice in this matter."

The Hon'ble Mr. V. J. Patel asked :—

Advertising
of vacancies
in public
services
carrying a
salary of
Rs. 200 and
more.

26. "Do Government propose to have any rules framed providing for the advertising for candidates to all vacancies in the public services carrying a salary of Rs. 200 and more per month that are usually filled in India?"

The Hon'ble Sir William Vincent replied :—

"The Government of India are disposed to accept the principle of publicity by advertisement or otherwise of such vacancies, and, if with the sanction of the Secretary of State this system is adopted, Local Governments will doubtless introduce any rules that may be necessary for the purpose."

[26TH FEBRUARY, 1919] [*Mr. V. J. Patel; His Excellency the Commander-in-Chief.*]

The Hon'ble Mr. V. J. Patel asked :—

27. “(a) How many Indians and how many Anglo-Indians and Europeans have been appointed as officers of the Indian Munitions Board?”

Number of
Indians,
Anglo-
Indians and
Europeans
appointed as
officers of
the Indian
Munitions
Board.

(b) Is any report on the working of the Indian Munitions Board since its beginning available? If not, will Government be pleased to consider the desirability of publishing one as soon as possible?”

His Excellency the Commander-in-Chief replied :—

“The reply to the first part of the Hon'ble Member's question is as follows. Excluding the accounts staff, at the head of which is an Indian, the officer personnel of the Indian Munitions Board consisted at the beginning of the present month of 365 Europeans and Anglo-Indians, 18 part-time European and Anglo-Indian officers in receipt of pay, and 4 Indians. Another Indian officer left the staff a few months ago.

The majority of the European and Anglo-Indian officers have been borrowed, on account of their special qualifications, from Government Departments and Company Railways. One hundred and twenty-three non-officials are being employed as officers under the Board, and of these, 75 are part-time officers who give their services in an honorary capacity.

As to (b) a report on the working of the Indian Munitions Board since its formation has been prepared, but as it contains information of military value it cannot be published at present. Copies of the report, however, are available for the confidential use of Hon'ble Members, who will be supplied on application being made to the Secretary, Indian Munitions Board.”

The Hon'ble Mr. V. J. Patel asked :—

28. “(a) Has the attention of Government been drawn to a Circular letter purporting to be issued by the Secretary of the Bihar and Orissa Civil Service Association, inviting the members thereof to answer certain questions regarding certain proposals under the Reform Scheme, and will Government be pleased to state whether the Government of India or the Local Government were consulted by the Association before it took this step?”

Attitude of
the I.C.S.
towards the
Reform
Scheme.

(b) Has the attention of Government been drawn to a rough draft of a Memorial which it is reported the Indian Civil Service Association at Madras proposes to submit, criticising and protesting against the assertion of the Viceroy and the Secretary of State contained in paragraph 327 of the Reforms Report to the following effect :—

‘We regard it as a libel on the Indian Civil Service as a body to say that they have resisted or will resist the policy announced last August. They have welcomed it because no one knew better than they how badly a declaration of policy was needed; and they will carry it out with determination, just as they have always carried out the policy laid down for them’.

(c) Has the attention of Government been drawn to the following remarks in a letter dated the 16th December, 1918, reported to have been sent by Mr. A. Galletti, I.C.S., as a ‘counterblast’ to the said Memorial :—

‘I think you are on the wrong track altogether. Your draft is just one long dismal whine. It is full of political innuendo; it is peevish, not to say mutinous in tone.’

(d) Has the attention of Government been drawn to the following remarks of the *Servant of India* in its issue of the 23rd January, 1919 :—

‘The Indian Civil Service of Madras has combined not only for professional but for political purposes as well and, in fact, with a view to bring to naught the Government's project of reform. The public are interested to know what disciplinary action Government intends to take against its servants for their offence not only against good form but recognised rules of service’.

[*Mr. V. J. Patel; Sir William Vincent;*
His Excellency the Commander-in-Chief] 6TH FEBRUARY, 1919.]

(e) Will Government be pleased to say whether they have taken or propose to take any action against the Bihar and the Madras Civil Servants concerned? If so, what?"

The Hon'ble Sir William Vincent replied :—

" (a) The Hon'ble Member is referred to the reply given to a similar question asked by the Hon'ble Rai Bahadur Krishna Sahay. The Government of India were not addressed by the Secretary of the Bihar and Orissa Indian Civil Service Association as a preliminary to the issue of the circular. They have no reason to suppose that the Bihar and Orissa Government was so addressed.

(b) and (d) The answer is in the affirmative.

(c) The Government of India have seen copies of the letter.

(e) The answer is in the negative."

The Hon'ble Mr. V. J. Patel asked :—

Indian Civil Service Associations. 29. " (a) Will Government be pleased to name the Indian Civil Service Associations existing in India with the names of the Members and the Office-bearers of each such Association, as also the date on which it came into being?

(b) What are the aims and objects of each of these Associations?"

The Hon'ble Sir William Vincent replied :—

" (a) & (b) The Hon'ble Member is referred to the answer given to parts (d) and (e) of the Hon'ble Rai Bahadur Krishna Sahay's question."

The Hon'ble Mr. V. J. Patel asked :—

Contributions made by India to wards the War in men, money and material. 30. " (a) Will Government be pleased to say whether any authenticated publication giving all the contributions of India to the war efforts of the Empire in men, money and material is available?

(b) Is it a fact that blue-books giving war efforts of all self-governing Colonies were published by the Imperial Government every quarter? If so, did the Government of India represent to the Imperial Government the advisability of including the war efforts of India in such blue-books or publishing separately a book recording these?"

His Excellency the Commander-in-Chief replied :—

" The reply to the first part of the Hon'ble Members question is.—Records of India's contribution to the war in men, money and material have been kept and communicated to the Secretary of State from time to time, but these are not available for general publication at present. The question of arranging for an authoritative record, in convenient form, which will be available for general information, is now under consideration, and steps have been taken to compile the same.

In respect of (b) no information is available in India in regard to the publication by the Imperial Government of quarterly Blue-books giving particulars of the war efforts of the self-governing Dominions. The Government of India have not, therefore, represented to the Imperial Government the advisability of including in publications of this kind particulars of India's war efforts. The only known papers on the subject published at home and laid before Parliament, are those referred to in the answer given by Sir William Meyer to the Hon'ble Pandit Madan Mohan Malaviya in the Legislative Council on the 10th September 1918."

[62TH FEBRUARY, 1919.]

[Mr. G. S. Khaparde; Sir James Meston.]

The Hon'ble Mr. G. S. Khaparde asked :—

31. “(a) Will Government be pleased to state the present strength of the Military Accounts Department and its strength before the war, both permanent ^{Military Accounts Department.} and temporary, in regard to—

- (1) Officers;
- (2) Subordinate Accounts service;
- (3) Clerks.

(b) If any increase was made on account of the war, will Government be pleased to indicate the difference under each of the heads mentioned in (a) above.”

The Hon'ble Sir James Meston replied :—

“(a) and (b) A statement* is laid on the table giving the information asked for by the Hon'ble Member.”

The Hon'ble Mr. G. S. Khaparde asked :—

32. “(a) Were any Indians either appointed or promoted to the rank of officers in the Military Accounts Department with a view to increase its strength to meet the exigencies of the war? If so, how many? ^{Appointment and promotion of Indians in Military Accounts Department.}

(b) Are there any Indians holding appointments higher than those of Deputy Examiners in the Military Accounts Department?

(c) Is it a fact that no Indians have been appointed to any posts in the Military Accounts Department carrying more than Rs 800 a month?

(d) If the answer to (c) be in the affirmative, will Government be pleased to state the reasons why no Indians were so appointed?

(e) Are there any and, if so, how many Indians in independent charge of any office in the Military Accounts Department?

(f) If the answer to (e) be in the negative, will Government be pleased to state the reasons why there are no Indians in independent charge of any such office?”

The Hon'ble Sir James Meston replied :—

“(a) No Indians have hitherto been appointed or promoted permanently to the superior staff of the Military Accounts Department with a view to increase its strength to meet the exigencies of the war.

The strength of the superior staff before the war was 57 officers; the present strength is 58, excluding two officers who are seconded for other duties. The services of ten Indians have been lent, for the period of war, by the Civil Accounts and other Departments, to carry out duties usually allotted to the superior staff of the Military Accounts Department.

“(b), (c) and (d) No Indians are at present holding permanent appointments higher than those of Deputy Examiners in the Military Accounts Department. No permanent appointments of Indians have hitherto been made to posts in the Military Accounts Department carrying more than Rs 800 a month.

Appointments to the superior staff have hitherto, with few exceptions, been made by the Secretary of State at home.

“(e) and (f) There are only fourteen permanent independent charges in the Military Accounts Department. All of these are held by senior officers of the Department, none of whom are Indians. Owing to the war there are now three additional temporary independent charges in India, one of which is held by an Indian.”

[*Mr. G. S. Khaparde ; Sir James Meston.*]

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The Hon'ble Mr. G. S. Khaparde asked :—

Persons deputed from other Departments to Military Accounts Department.

33. “ (a) Were any persons transferred from other Departments to the Military Accounts Department to cope with increase of work caused by the war ?

(b) If so, how many, and were substitutes for such persons employed in those Departments ? ”

The Hon'ble Sir James Meston replied :—

“ (a) and (b) Yes. The following classes have been temporarily transferred to the Military Accounts Department :—

(i) permanent clerks from the Civil and Railway accounts offices under the control of the Comptroller and Auditor-General, and clerks employed under Provincial Governments. The number of such clerks at present employed is about 960.

(ii) British soldier clerks. The number is at present about 2,700.

Substitutes are employed wherever the conditions of work necessitate this course. Government have sanctioned in the case of the clerks of the Civil Department, the temporary suspension of their lien on their permanent appointments, so as to admit of promotions being made in their places.”

The Hon'ble Mr. G. S. Khaparde asked :—

Creation and filling of posts in Military Accounts Department.

34. “ (a) Is it a fact that some posts carrying R400 a month were recently created in the Military Accounts Department, and that the posts so created were conferred on soldier clerks ? If so, what is the number of such posts ?

(b) What were the qualifications of the soldier clerks on whom the posts were conferred ?

(c) Were not qualified men from the Subordinate Accounts Service available for the said posts ?

(d) If the answer to (c) be in the affirmative, why were the qualified men from the Subordinate Accounts Service not utilised for the purpose ?

(e) How many men were promoted to the rank of officers from the Subordinate Accounts Service in the Military Accounts Department during the war owing to an increase in the number of officers ? ”

The Hon'ble Sir James Meston replied :—

“ (a) Yes. 21 soldier clerks have been gazetted as Special Deputy Examiners on a consolidated pay of R400 per mensem, and a few more are being added thereto to meet urgent requirements.

(b) The soldier clerks in question belonged to the Territorial Army and had been employed in the Military Accounts offices for the past two to four years on clerical duties, and latterly as supervisors of sections. Many of them have had a University education. In civil life, before they enlisted, the majority had had experience in accounts work with commercial firms and banks or as articled clerks with Chartered Accountants.

(c) and (d) No. Such senior subordinates as were qualified for promotion had already been promoted to gazetted rank as Deputy Examiners. The Hon'ble Member may be interested to learn that in order to fill the additional war appointments in the Subordinate Accounts Service, it has been found necessary in a few cases to appoint even 3rd grade accountants on R110 to 180 to be temporary Deputy Examiners on R550.

The temporary appointments for which the soldier clerks were selected were in connection with the accounts of British Troops. For this work it is essential to employ in a supervising capacity men who are already thoroughly conversant with the work.

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[Sir James Meston ; Mr. G. S. Khaparde.]

(e) The strength of Deputy Examiners before the war was 31, and there has been an addition of 42 temporary Deputy Examiners up to date to meet war conditions. Five Deputy Examiners were promoted, with the approval of the Secretary of State, to the superior staff of officers during the war."

The Hon'ble Mr. G. S. Khaparde asked :—

35. "(a) Is it a fact that promotions in the Subordinate Accounts Service in the Military Accounts Department have not been notified during the last eighteen months, nor has the revised list showing the standing of each member of the establishment been issued ?

Promotions in the Subordinate Accounts Service in the Military Accounts Department.

(b) If the answer to (a) be in the affirmative, will Government be pleased to state why the promotions have not been notified or the list been issued, and when it is proposed to notify the promotions and issue the list ?"

The Hon'ble Sir James Meston replied :—

"(a) and (b) Permanent and sub *pro tem.*, promotions affecting the Subordinate Accounts Service of the Military Accounts Department have not been notified since October, 1917. About 30 vacancies have occurred during this period owing to deaths, retirements or the temporary promotion of members of the Subordinate Accounts Service to the grade of Deputy Examiner. All these vacancies will entail permanent or sub *pro tem.*, promotions.

The delay has been caused by the difficulty of ascertaining in respect of the two Circles concerned, *viz.*, the Northern and Southern Armies, the dates on which, in some cases, men were substantively promoted to the 4th grade of the clerical service, which dates govern their order of seniority when promoted to the Subordinate Accounts Service. The information is now almost complete ; and it is hoped that the promotions will be notified shortly. The Hon'ble Member will realise that the difficulty in obtaining this information has been greatly enhanced by the pressure of work and by the constant transfers and changes of personnel. Many of the clerks whose substantive promotion to the Subordinate Accounts Service has still to be notified are already officiating in leave vacancies or temporary additional appointments, and have not therefore suffered any appreciable loss of emoluments owing to the delay. Substantive promotions, when made, will all have retrospective effect to the date on which the vacancies occurred."

The Hon'ble Mr. G. S. Khaparde asked :—

36. "(a) Did any persons holding posts in the Military Accounts Department proceed on field service during the war ? If so, how many ?

Members of the Military Accounts Department who proceeded on field service and the filling up of their posts.

(b) Does the Accounts Manual War, paragraph 89, require that the posts of such persons should be filled up sub *pro tem.*, during their absence, and were the posts of the persons referred to in (a) so filled up ?

(c) If the answer to (b) be in the affirmative, how many such posts were filled up ? If the answer to (b) be in the negative, why were the posts not filled up ?"

The Hon'ble Sir James Meston replied :—

"(a) The number of permanent officers and others sent on Field Service in 1914 was as follows :—

(i) Officers	{ Military	.	.	.	.	.	.	.	13
	{ Civilian	.	.	.	.	.	.	.	2
(ii) Deputy Examiners		.	.	.	.	.	.	.	6
(iii) Subordinate Accounts Service		.	.	.	.	.	.	.	46
(iv) Clerks		.	.	.	.	.	.	.	306

These numbers have varied from time to time with reference to the strength of the troops in the field and changes in accounts procedure, etc. The

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number of permanent officers and men now employed wholly on field account work is—

(a) Out of India—

Officers	6
Deputy Examiners	6
Others	154

(b) In India—

Officers	18
Deputy Examiners and Assistant War Controllers	17
Others	379

(b) and (c) Paragraph 89, Accounts Manual, War, was designed to meet the cases of men transferred for field account duties to other offices in connection with expeditions on the frontiers of India, and authorises sub. *pro-tem.* promotions being made in such temporary vacancies in the permanent establishment.

During the late war sub. *pro-tem.*, promotions have been allowed in the case of twelve Military officers of the Department who have been employed on field account work. The rule is not applicable to civilian officers of the superior staff, as they are on a time-scale of pay.

As regards the subordinate accounts and clerical services, the Government of India decided in February, 1915, that sub. *pro-tem.* promotions should only be made to the extent that men on field service had to be replaced by additional temporary appointments in India, as the transfer of men to the field involved the transfer of part of their work to the field account office.

The reason for not following universally the procedure laid down in paragraph 89, Accounts Manual War, was that, in the case of frontier expeditions, the transfer of a relatively small number of clerks from the various Military Accounts offices in India to the field office, mainly to deal on the spot with supply accounts, did not diminish the work connected with pay accounts in the offices from which they were transferred.

During the late war, owing to the magnitude of the operations, the large numbers of troops employed, and the fact that they were serving overseas, a different procedure had to be adopted. The pay accounts work connected with the expeditionary forces was transferred, with the necessary personnel, to fixed centres, *e.g.*, Rouen, Dar-es-Salaam, Cairo and Basrah; and latterly, it has been concentrated in the Field Controller's office at Poona. The divisional offices from which the clerks were transferred to these fixed centres were relieved of the work which, in the case of a frontier expedition, would have still been performed by them. Consequently, there was no justification for granting general sub. *pro-tem.*, promotions in those offices in the place of clerks who, on transfer to a field office, took their work with them.

In accordance with this decision sub. *pro-tem.* promotions were limited during the early part of 1915 to the following extent:—

Deputy Examiners	4
Subordinate Accounts Service	17
Clerks	58

Subsequently, owing to the expansion of field operations, a larger number of temporary clerks had to be employed; and in order to secure adequate supervision, 35 and 70 sub. *pro-tem.* appointments were added to the above number in July, 1915 and September, 1916, respectively. The transfer of men to the Central War Controller's office also created 41 additional sub. *pro-tem.* appointments."

[26TH FEBRUARY, 1919.] *Mr. G. S. Khaparde ; Sir James Meston.]*

The Hon'ble Mr. G. S. Khaparde asked :—

37. “(a) Is it a fact that the pay of the whole establishment of the Military Accounts Department, and particularly that of the last grade in it, has not been revised during the last 45 years, notwithstanding the increased cost of living, etc.? If so, what is the reason of such non-revision? Revision pay in the Military Accounts Department.

(b) Have Government received any memorials from the men of the Military Accounts Department, praying for increased pay? If so, what action was taken on the memorials?

(c) Is the question of increase of pay of the men in the Military Accounts Department under consideration? If so, when is it likely to be decided?”

The Hon'ble Sir James Meston replied :—

“(a) Until the year 1908 there was no general increase in the rates of pay of the Military Accounts Department, which were fixed in 1874. In the year 1905-06, an exhaustive investigation into the organisation and work of the Department was carried out by Mr. Barrow, the then Comptroller General, who found that the average annual emoluments of the Military Accounts clerks were higher than those of the clerks in the Civil Accounts Department, except in Madras; but that, while the rates of pay were generally adequate and sufficient to attract suitable recruits, the distribution of appointments in the several grades required revision in order to secure a more rapid flow of promotion. With this object he submitted certain proposals which were accepted by Government, and the reorganisation of 1908 was decided upon.

This reorganisation had the effect of creating 166 new appointments in various grades and of further increasing the average pay of the Military Accounts clerks from R76 to R83; sixty-three appointments were also added in the last grade to form a training reserve, while the rates of pay in the Secunderabad and Burma Divisions were considerably increased to bring them generally on to a level with those prevailing in the Poona Circle and in the Military Accounts Offices in the Northern Army, respectively. The 1908 reorganisation involved an additional cost of nearly 2 lakhs of rupees a year.

The next reorganisation of the Department took place in 1914 when independent Divisional Controllers' offices were formed, and a universal rate of pay for new entrants into the Department was fixed for all India, supplemented by local allowances varying from R5 to R50 to meet the higher cost of living at certain expensive stations.

The pay of the last grade of the clerical service used to be R30 in all Divisions, except in the Secunderabad Division, where the reorganisation of 1908 brought it on a level with the other Divisions. No difficulty has been experienced in obtaining recruits for the offices at this rate of pay.

(b) Memorials have been received from time to time, praying for increased rates of pay or allowances in addition to pay. Such memorials have been more frequent during the past three or four years, owing to the higher cost of living which has resulted from war conditions.

The following concessions have been sanctioned from time to time, not as a direct result of these memorials, but in order to give, during the pressure of war work, higher emoluments and better chances of advancement to the more deserving clerks, namely :—

(i) Men have been granted temporary promotion to higher grades in order to provide them with emoluments commensurate with more responsible duties. Over 200 sub *pro-tem.* appointments of this nature have been made, and this measure has resulted in about 750 men on the permanent establishment receiving substantial increases to their pay in the consequent chain of promotions.

(ii) As a reward for good services rendered in connection with the war, about 100 men have been given supernumerary promotion to grades higher than their own. This has given them promotion

[*Sir James Meston ; Mr. G. S. Khaparde ; William Vincent ; Mir Asad Ali, Khan Bahadur.*]

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to these grades at a much earlier date than they would obtain it in the ordinary course.

- (iii) A monthly bonus is given to all junior clerks, who have done good work during the month, to raise their pay to the level of the next higher grade.
- (iv) Special allowances have been granted to men engaged on field account duties in India. In the case of those who draw below R100 an additional allowance of 50 per cent. has been granted. For those who draw over R100 the additional allowance is 20 per cent. on their pay. Clerks on field service outside India receive special concessions, *e.g.*, in Mesopotamia a special allowance of 33½ per cent. for those drawing R300 and over, and special consolidated rates of pay to those drawing less than R300. This involves increases ranging from 166 per cent. in the case of men drawing R30 to about 40 per cent. in the case of men drawing R280. In Egypt, the junior clerks are given promotion to the next higher grade as well as allowances ranging from 50 per cent. upwards; while the senior clerks receive field allowances of 33½ per cent.

The result of these various concessions and of the expansion of establishments due to the war has been to give large increases of pay to many clerks of the Department. The establishment lists show that men serving in India, who are not specially employed on field account duties, are now drawing considerably higher rates of pay than in the year 1914, *e.g.*, the junior men in the R200—280 grade in 1914 are now in some cases drawing R550 as temporary Deputy Examiners, and many junior men drawing R35 in the 6th grade in 1914 are now drawing R50 to R60.

(c) Not at present. "

The Hon'ble Mr. G. S. Khaparde asked :—

The Indian Civil Service and the Reform Scheme.

38. "(a) Is it a fact that Civil Service Associations have been formed in Madras and Bihar to take part in the discussion of the scheme of political reforms to be introduced into India ?

(b) If so, how many members of the Indian Civil Service have enrolled themselves as members of the same ?

(c) Do Government intend taking any action with regard to the competency of the said members to join and take part in carrying out the aims and objects of the said Associations ?"

(d) Have Government received any memorial or memorials from the said Associations ?

(e) If the answer to (d) be in the affirmative, will Government be pleased to lay on the table the reply or replies, if any, given to the said memorial or memorials ?"

The Hon'ble Sir William Vincent replied :—

"(a) (b) and (c) The Hon'ble Member is referred to the answer given to parts (d) and (e) of a similar question by the Hon'ble Rai Bahadur Krishna Sahay.

(d) The answer is in the negative."

The Hon'ble Mir Asad Ali, Khan Bahadur, asked :—

39. "Will Government be pleased to state—

(a) What steps have already been taken by Local Governments to control the high prices of foodstuffs and cloth ; and

(b) What further steps they propose to take to reduce prices as far as possible ?"

Steps taken by Government to control the prices of foodstuffs and cloth.

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[*Sir Claude Hill; Mir Asad Ali, Khan Bahadur; His Excellency the Commander-in-Chief.*]**The Hon'ble Sir Claude Hill** replied :—

" In respect of foodstuffs, certain Local Governments have submitted proposals for fixing prices under the Defence of India Rules, but the Government of India are reluctant to sanction general measures of this kind, as the fixation of prices is feasible only under a guarantee of supply ; but, where supplies can be adequately controlled, as in the case of imports, effective measures have been taken in several provinces. In addition to traffic restrictions designed to prevent the depletion of definite areas, permits for the imports of foodstuffs from other provinces or for the movement of foodstuffs from one part of the province to another are granted only to merchants who agree to sell them at fixed prices. In Madras, for instance, contravention of the conditions laid down entails the removal of the offender from the register of merchants entitled to obtain railway permits. In Bombay, the maximum prices of rice imported from Burma and of wheat imported from the Punjab are announced from time to time. Similarly, a maximum selling price has been fixed in Calcutta for Burma rice. In Madras, importers of Burma rice are allowed to sell the rice only at a definite profit per bag or per maund. In the Punjab, with a view to checking the excessive price of wheat, the Articles of Commerce Ordinance has been utilised to obtain the supplies required for the Army.

The Government of India have no information of any further measures contemplated by the Local Governments.

As regards cloth, I would draw the Hon'ble Member's attention to the Press Communiqué issued by the Controller of Cotton Cloth on the 30th January, a copy of which was laid upon the table at the last meeting on the 19th February. I might also mention that in September, 1918, steps were taken in Bengal under the Defence of India (Consolidation) Rules to restrict dealings in cotton cloth to persons in possession of Government licenses, the object being to eliminate speculators and profiteers whose dealings had helped to force up prices."

The Hon'ble Mir Asad Ali, Khan Bahadur, asked :—

40. " Will Government be pleased to state—

The Indian
Munitions
Board.

(a) The total cost so far of the establishment of the Indian Munitions Board since its inception;

(b) The total strength of its establishment, officers and clerks, civil and military, European, Anglo-Indian and Indian; and

(c) The total number of Europeans, Anglo-Indians and Indians, respectively, employed under the Board drawing a salary of Rs100 and more per mensem ?"

His Excellency the Commander-in-Chief replied :—

" (a) The total cost of the establishment of the Indian Munitions Board, that is to say, the total cost of the salaries for the period from its inception to the end of December 1918 is Rs7,470,419, or approximately 1·2 per cent. of the total expenditure during the same period. This figure includes the salaries of employés in Ordnance and Army Clothing Factories, excluding those engaged on daily wages.

(b) The strength of the establishment on the 31st December, 1918, was as follows :—

Officers—

Civil	{	Europeans	.	.	.	.	.	.	135
		Anglo-Indians	.	.	.	.	.	.	12
		Indians	.	.	.	.	.	.	3
Military	{	Europeans	.	.	.	.	.	.	153
		Anglo-Indians	.	.	.	.	.	.	nil.
		Indians	.	.	.	.	.	.	nil.

[*His Excellency the Commander-in-Chief; Mir Asad Ali, Khan Bahadur; Sir William Vincent; Mr. Kamini Kumar Chanda.*]

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Clerks—

Civil	{ Europeans	34
	{ Anglo-Indians	153
	{ Indians	2,108
Military	{ Europeans	25
	{ Anglo-Indians	1
	{ Indians	1

(c) The total number of employes drawing a salary of Rs100 or more on 31st December, 1918, was as follows:—

Europeans	946
Anglo-Indians	203
Indians	288

Restoration
to the Caliph
of all the
sacred
places
of Islam.

The Hon'ble Mir Asad Ali, Khan Bahadur, asked:—

41. "Are Government aware of the strength and volume of Moslem feeling throughout the country in the matter of the restoration to the Caliph of all the sacred places of Islam now in the hands of Great Britain and the Allies?"

Do Government propose to move the Secretary of State to bring this question before the Peace Conference?"

The Hon'ble Sir William Vincent replied:—

"Government have nothing to add to the letter which was recently addressed to the All-India Moslem League under instructions from His Majesty's Secretary of State for India.

A copy of this letter * is laid upon the table."

Publicity
Board
Propaganda.

The Hon'ble Mr. Kamini Kumar Chanda asked:—

42. "(a) Has the attention of Government been drawn to an article in the *Amrita Bazar Patrika* of the 13th December, 1918, on the 'Publicity Board Propaganda' and also to the comments of the *Englishman* and *Statesman* of 12th December on the activity of the Publicity Board?"

(b) Will Government be pleased to publish a statement showing the total expenditure on the propaganda work of the Publicity Board giving details Province by Province?

(c) How many newspapers are published by the Board and how many, if any, are subsidised by them?

(d) Do Government propose to consider the desirability of dissolving the Board or discontinuing its propaganda work now?"

The Hon'ble Sir William Vincent replied:—

"(a) The answer is in the affirmative.

(b) and (c) A statement† giving the information asked for by the Hon'ble Member is laid on the table.

(d) The following Provincial Boards have either closed already or are taking steps to effect a very early closure:—

Bengal.
Assam.
Bihar and Orissa.
Coorg.
Ajmer-Merwara.
Central Provinces.
North-West Frontier Province.
Delhi.

* *Vide* Appendix D.

† *Vide* Appendix E.

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The Central Publicity Board has advised the Government of India to allow the following Publicity Boards to continue their activities until March 15th, 1919 :—

Madras.

Bombay.

United Provinces.

Punjab.

The Central Publicity Board will continue its activities until March 31st, 1919. The total estimated expenditure of the Board up to that date is Rs. 66,000."

LOCAL AUTHORITIES PENSIONS AND GRATUITIES BILL.

The Hon'ble Sir C. Sankaran Nair :—" Sir, I move that the Bill to extend the powers of local authorities in regard to the granting of pensions and gratuities be taken into consideration." 11-20 A.M.

The motion was put and agreed to.

The Hon'ble Sir C. Sankaran Nair :—" Sir, I move that the Bill be now passed. The Bill has been published and no criticisms have been received. It is only a permissive Bill."

The motion was put and agreed to.

INDIAN CRIMINAL LAW (AMENDMENT) BILL.

The Hon'ble Sir William Vincent :—" Sir, I move that the Hon'ble Mr. Moore and the Hon'ble Mr. Moncrieff Smith be added to the Select Committee appointed to report on the Bill to provide for the amendment of the Indian Penal Code and the Code of Criminal Procedure, 1898, *vice* the Hon'ble Sir Verley Lovett and the Hon'ble Mr. Muddiman, who will unfortunately be unable to attend the meetings of that Committee." 11-25 A.M.

The motion was put and agreed to.

INDIAN OATHS (AMENDMENT) BILL.

The Hon'ble Sir William Vincent :—" Sir, I move for leave to introduce a Bill further to amend the Indian Oaths Act, 1873. The Statement of Objects and Reasons annexed to the Bill indicates sufficiently why this Bill has been introduced. Under section 16 of the Indian Oaths Act, no person appointed to any office shall, subject to the provisions of sections 3 and 5, before entering upon the execution of his duties, be required to make any oath. It is intended to prescribe oaths of office for particular high officials who are mentioned in the Statement of Objects and Reasons, and the amendment of the Act is proposed to remove any doubt as to the right to prescribe such an oath." 11-26 A.M.

The motion was put and agreed to.

The Hon'ble Sir William Vincent :—" Sir, I introduce the Bill, and move that the Bill, together with the Statement of Objects and Reasons relating thereto, be published in the Gazette of India in English."

The motion was put and agreed to.

[*Mr. V. J. Patel.*]

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INDIAN ELECTRICITY (AMENDMENT) BILL.

11-30 A.M.

The Hon'ble Mr. V. J. Patel.—"Sir, I beg to move for leave to introduce a Bill further to amend the Indian Electricity Act, 1910. The object of this Bill, as the Council will see, is two-fold. In the first place, it is intended to secure to every local authority proper opportunities to submit its objections against the granting of a license to a company of shareholders, and secondly, to provide that if any such objection is based on a rival claim for a license, the Local Government shall give preference to the application of the local authority unless there exist special circumstances which in its opinion render such preference inexpedient. Now, as to the first object, I invite the attention of this Council to the old Indian Electricity Act of 1903. Under its provisions, the Local Government was bound to consult every local authority as a preliminary measure on the merits of an application for a license. This gave the local authority an opportunity of expressing its views on the merits of the project as contained in the draft application for a license. Apart from the privilege of this preliminary consultation, the local authority had another opportunity of putting in a protest against the grant of a license after the publication of a draft license. This law was altered in 1910, and the local authority under the provisions of the new Act is placed more or less on the same footing as a private individual who is entitled to record his protest after the publication of the draft license. Now, the advantages of this privilege of preliminary consultation as it existed in the previous Act were two-fold. In the first place, the local authority had the opportunity of informing the Local Government that a similar scheme on a more economical basis could be submitted on its own behalf to benefit its rate-payers. Of course, the final decision under that Act rested with the Government. And secondly, the local authority had an opportunity of negotiating the terms on which the license should be granted by Government. As a matter of fact, this has happened in one case in Ahmedabad. Messrs. Killick Nixon applied for a license within the limits of the municipality under the provisions of the Act of 1903, the Local Government referred that application of the Company to the Ahmedabad municipality for preliminary consultation. As a result of that, Messrs. Killick Nixon approached the Ahmedabad municipality and negotiated with them as to the terms on which the municipality would waive any objection they were prepared to make. In consequence of that the Ahmedabad municipality got very favourable terms for the supply of electricity for its street lighting. Now, as to the second object of the Bill, I may invite the attention of this Council to the fabric of the Electricity Act which is now in force. The Act contemplates that the local authority is the body primarily interested in electric schemes within its area, so much so that the local authority is given a statutory right to purchase the undertaking after the lapse of a specified period. I invite attention to section 7 of the present Electricity Act, which runs as follows:—'Where a license has been granted to any person not being a local authority and the whole of the area of supply is included in the area for which a single local authority is constituted, the local authority shall, on the expiration of such period, not exceeding fifty years, and of every such subsequent period not exceeding twenty years, as shall be specified in this behalf in the license, have the option of purchasing the undertaking.' That being so there is no reason why, if the local authority is in a position to finance any scheme of electricity in its area, it should not be given the business from the beginning, not only for the supply of electricity for street lighting, but also to its rate-payers. This course would enable the local authority to supply electricity to its rate-payers at a cheaper rate than where the license was given to an outsider. The question naturally arises whether there has been any demand of this kind. I may say that I know of one instance. The municipality of Bandra in the Bombay Presidency has applied for a license for electricity within its limits; Killick Nixon have also put in a similar application; both applications are before the Government, and I do not know what decision Government will arrive at. I do not, however, desire to prejudice the case of either party by any remarks in this Council; suffice it to say that it is very difficult for a local authority to fight

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[*Mr. V. J. Patel ; Sir Claude Hill.*]

its battle against powerful interests. Apart from these considerations, the main consideration which has induced me to bring in this Bill is that, under the policy recently inaugurated by the Government of India, the local authorities are now going to enjoy more independence, more freedom, and I beg to submit that it is time that Acts containing restrictions which hinder the healthy development and growth of local bodies should now be abrogated or amended. With these few words I beg to introduce the Bill "

The Hon'ble Sir Claude Hill :—" Sir, I was waiting to see if any other Hon'ble Member would address the Council. I think it would perhaps save time if I explained the position of Government in regard to this Bill. The Bill is a very short one and, apparently, a very simple one ; and the Government have no desire whatever, if introduction is permitted, to object to the Bill being referred to Local Governments. But the Government of India feel that they must reserve full liberty of action on the measure on receipt of the replies of Local Governments. I should like to point out in this connection that, simple as the measure appears to be, it would seem to require very careful consideration from the point of view of the investing capitalist's interests especially in regard to the proviso. It is possibly open to argument whether the proviso suggested by the Hon'ble Member might not have a deterrent effect upon capital. The Government as I have said are willing, while reserving the right of action later, to go so far as to agree to the introduction of the Bill and to its being referred to Local Governments." 11-39 A.M.

The motion was put and agreed to.

The Hon'ble Mr. V. J. Patel :—" Sir, I now introduce the Bill, and move that it, together with the Statement of Objects and Reasons relating thereto, be published in the Gazette of India and in the local official Gazettes in English."

The motion was put and agreed to.

NEGOTIABLE INSTRUMENTS (AMENDMENT) BILL.

The Hon'ble Mr. V. J. Patel :—" Sir, I beg to move for leave to introduce a Bill further to amend the Negotiable Instruments Act, 1881. The Bill, though a very short one, is a very important Bill. Its object is to set right the difficulty created by the decision of the Bombay High Court in a recent case on the question whether a cheque expressed to be payable to a specified person is a Negotiable Instrument. Now, both according to the English law as well as the law in India, on Negotiable Instruments, there are five kinds of cheques ; cheques payable to a specified person, cheques payable to a specified person or order, cheques payable to the order of a specified person, cheques payable to bearer, and cheques payable to a specified person or bearer. According to the mercantile usage obtaining in England as well as in India, all these cheques are negotiable. Now as to law. In England before 1882, a cheque payable to a specified person was regarded as non-negotiable. This law was altered by 45 and 46 Vict., c. 61, which provided that an Instrument payable to a specified person, and not containing words prohibiting transfer or indicating an intention that it shall not be transferable is an Instrument 'payable to order' that is negotiable. Thus it was in 1882 that the law in England was brought into line with the custom prevailing there. 11-40 A.M.

" Now coming to India, as I have already observed, the custom is that a cheque payable to a specified person is negotiable. But the law is otherwise, and in a recent case, as I have already mentioned in the beginning, the Bombay High Court refused to recognise the custom which went straight against the positive law as laid down in the Negotiable Instruments Act. They relied on

[*Mr. V. J. Patel ; Sir Thomas Holland ; Sir Fazulbhoy Currimbhoy.*] [26TH FEBRUARY, 1919.]

the case of *Goodwin versus Roberts*, the case followed also by Cockburn, C. J., who observed :—

‘ We must by no means be understood as saying that mercantile usage, however extensive, should be allowed to prevail if contrary to positive law. To give effect to a usage which involves a defiance or disregard of the law would be obviously contrary to the fundamental principle in the leading case of *Goodwin versus Roberts*. ’

“ Now what were the facts in the Bombay case referred to ? In the Bombay case a cheque was addressed to a specified person, and the word ‘ bearer ’ was struck out without the substitution of the word ‘ order ’, and the question for decision was, whether that cheque should be regarded as negotiable. No doubt in that case it was proved to the hilt that the custom in the Bombay market was to the effect that such a cheque was negotiable. But in spite of that, relying on the decision I just quoted, the Bombay High Court held that the custom being contrary to the definition of Negotiable Instruments as contained in section 3 of the Negotiable Instruments Act could not have any legal recognition. I will read that definition to this Council with your permission, Sir :—

‘ A ‘ negotiable instrument ’ means a promissory note, bill of exchange or cheque expressed to be payable to a specified person, or his order, or to the order of a specified person, or to the bearer thereof, or to a specified person or the bearer thereof. ’

“ Now it is quite clear looking to this definition that the custom is quite contrary to the positive law on the subject. If that is so, what is the remedy ? The only remedy left is to appeal to the Indian Legislature to amend the Act. This is what the learned Judge of the Bombay High Court says in this connection :—

‘ If it should be desired by merchants and bankers that a particular usage should be legally recognised, then their proper course would be to apply for an amendment of the Indian Negotiable Instruments Act, 1881, so as to bring it into line with the latest English Statute of 1882. Such an application, however, would have to be made not to this Court but to the Indian Legislature. ’

“ It is with a view that the difficulty created by the decision of the Bombay High Court in the case of *Dossabhoy versus Virchand* may be set right, that I have brought forward this Bill, and I hope the Council will support it. ”

11-58 A.M.

The Hon'ble Sir Thomas Holland :—“ Sir, the Chambers of Commerce in Bengal and in Bombay have also drawn the attention of Government to the possible inconvenience that might arise in consequence of a rigid interpretation of the Act of 1881, especially that section of it with the unlucky number. The Government realise the desirability of bringing the Act into unison with the accepted practice of business circles. They therefore readily accept the principle of the Bill which the Hon'ble Mr. Patel has asked for leave to introduce and has explained so clearly.”

12 A.M.

The Hon'ble Sir Fazulbhoy Currimbhoy :—“ Sir, I beg to support the Bill, and I hope that this Bill will be passed at this Session as a lot of inconvenience is caused to the commercial public.”

The motion was put and agreed to.

The Hon'ble Mr. V. J. Patel :—“ Sir, I now beg to introduce the Bill, and move that the Bill, together with the Statement of Objects and Reasons relating thereto, be published in the Gazette of India in English.”

The motion was put and agreed to.

The Council then adjourned to Saturday, the 1st March, 1919.

DELHI ;

The 3rd March, 1919.

H. MONCRIEFF SMITH,

Offg. Secretary to the Government of India,
Legislative Department.

APPENDIX A.

[Referred to in answer to Question No. 7.]

The following table shows the percentages borne by the metallic portions of reserves to total circulation of notes in India, Great Britain, France, Japan and the United States of America.

	India (on 31st January, 1919).	Great Britain.			Bank of France (on 5th December, 1918).	Bank of Japan (on 19th October, 1918).	United States, Federal Reserve Banks (on 1st December, 1918).
		Bank of England (on 4th December, 1918).	Treasury notes (on 4th December, 1918).	TOTAL.			
	Rs.	£	£	£	£	£	\$
(1) Total circulation	1,49,74,00,000	99,876,925	300,179,085	394,056,010	1,149,308,000	83,357,000	513,736,000
(2) Metallic portion of reserves	51,15,00,000	75,420,925	28,500,000	103,920,925	231,503,000	67,502,000	413,043,000
Percentage of (2) to (1)	34.2%	80.3%	9.5%	26.4%	20.1%	82.3%	80.4%

APPENDIX B.

[*Referred to in answer to Question No. 10.*]

Statement showing the amounts of War Bonds falling due for discharge in the following years :—

	(In crores of rupees.)				
1920-21	19.79
1921-22	25.61
1922-23	11.92
1923-24	2.04
1924-25	nil.
1925-26	3.97
1926-27	nil.
1927-28	nil.

APPENDIX C.

[Referred to in answer to Question No. 31.]

Statement showing the present strength of the Military Accounts Department and its strength before the war.

	BEFORE THE WAR		AT PRESENT.	
	Permanent.	Temporary.	Permanent.	Temporary.
Officers and Deputy Examiners—				
(a) Superior Staff	57	...	60(a)	...
(b) Civil officers from other Departments, etc.	...	...	...	41
(c) Army officers . . . . .	...	...	...	264
(d) War Controller's Establishment. { Military Accounts Department.	...	...	...	6 (c)
{ Others . . . . .	...	...	...	18
(e) Deputy Examiners	29	2	29	44 (b)
(f) Special Deputy Examiners . . . . .	..	...	...	21
Total	86	2	89	394
Subordinate Accounts Service—				
Accounts—				
On the permanent establishment of the Military Accounts Department.	246	...	243	..
Civil Department men drawing Rs. 90 and over.	...	...	...	72
Temporary men drawing Rs. 90 and over.	...	...	...	164
Total	246	...	243	236
Clerks—				
Filling appointments on the permanent establishment of the Military Accounts Department.	1,565	...	1,539	...
Civil Department men . . . . .	...	...	...	888
Soldier clerks . . . . .	...	...	...	2,700
Temporary men . . . . .	...	...	...	3,606
Total	1,565	...	1,539	7,194

(a) Includes 2 officers who are seconded for other duties.

(b) Of this number 42 have been promoted from the Subordinate Accounts Service.

(c) Promoted from Subordinate Accounts Service.

APPENDIX D.

(Referred to in answer to Question No. 41.)

No. 203, dated the 15th February, 1919.

From—The Secretary to the Government of India, Home Department,

To—The Secretary, All-India Moslem League.

I am directed to acknowledge, on behalf of the Secretary of State for India, a telegram of January the 1st from the All-India Moslem League containing the substance of certain resolutions passed at its recent meetings.

2. As regards the Khalifat His Majesty's Government adhere as they have throughout adhered to their public pronouncement that the question of the Khalifat is one that solely affects Moslems and is therefore one that must be decided by Moslems themselves without interference.

3. I am, however, to take this opportunity of repudiating emphatically the suggestions contained in one of the resolutions passed by the League, that there has been some deviation on the part of His Majesty's Government from the pledges given regarding Moslem holy places. They announced that the holy places would be immune from attack or molestation by the British naval and military forces, so long as there was no interference with pilgrims from India to them. Not only was this pledge observed in the spirit and letter during the actual occupation by His Majesty's forces of the territories in which holy places are situated, but steps have been taken and are being taken to ensure the strict observance of the sanctity of the holy places during our occupation of such territories.

4. In conclusion I am to state that His Majesty's Government fully appreciate the feeling of both Indians and the Moslems in regard to the momentous questions to be decided at the Peace Conference and they authorise the Government of India to say that they may rest assured that due consideration will be given to that feeling by His Majesty's representatives at the Peace Conference.

APPENDIX E.

[Referred to in answer to Question No. 42.]

The total expenditure up to the 31st December 1918 on the Provincial Publicity Boards is as follows :—

	R
Madras	20,725
Bombay	38,000
Bengal	81,275
United Provinces	1,98,528
Punjab	1,30,705
Burma	2,084
Bihar and Orissa	10,000
Central Provinces	19,704
Assam	4,666
North-West Frontier Province	9,197
Delhi	3,321
Ajmer-Merwara	6,271
Coorg	144
TOTAL	5,24,620

From the information at the disposal of the Government of India the following list of newspapers published by Provincial Boards has been prepared :—

The Punjab Publicity Board	The Haq.
The United Provinces War Board	The United Provinces War Journal.
The Ajmer-Merwara War Board	The Ajmer-Merwara War Gazette.
The Madras Publicity Board	The Madras War News.
The Surma Valley War Committee	The Samar Sainbad.
The Central Provinces Publicity Board	The Yudha Samachar.
The Bengal Publicity Board	The Satya Samachar.

The Central Provinces War News which is a private venture receives financial assistance from the Publicity Board in the Central Provinces.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE INDIAN LEGISLATIVE COUNCIL ASSEMBLED UNDER
THE PROVISIONS OF THE GOVERNMENT OF INDIA ACT, 1915.
(5 & 6 Geo. V, Ch. 61.)

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on
Saturday, the 1st March, 1919.

PRESENT :

His Excellency BARON CHELMSFORD, P.C., G.M.S.I., G.M.I.E., G.C.M.G., G.C.B.E.,
Viceroy and Governor General, *presiding*, and 49 Members, of whom 41
were Additional Members.

QUESTIONS AND ANSWERS.

The Hon'ble Rai Bahadur B. D. Shukul asked :—

11 A.M.

1. "(a) Will Government please lay upon the table a statement showing separately the number of deaths from cholera, plague and influenza in the whole of British India, year by year, for the last twenty years ending 31st March, 1918?"

Number of
deaths from
cholera,
plague and
influenza.

(b) Will Government state the total number of deaths from influenza alone during the current year up to 31st December, 1918?

(c) Have the Government of India issued a circular letter to all Local Governments and Administrations calling upon them to furnish full information as regards the recent attack of influenza? If so, will Government be pleased to publish the replies when received and place them on the table?

(d) Is it a fact that the medical aid available in the country was found to be too inadequate to meet the requirements of the people suffering from influenza, particularly the poor classes living in rural areas?

(e) If so, what action do Government propose to take so as to provide greater facilities for cheap medical aid to be placed within the easy reach of poor patients living in the interior, should there be a recrudescence of the disease in

[*Rai Bahadur B. D. Shukul; Sir C. Sankaran Nair.*] [1st MARCH, 1919.]

future, and will the Government of India consider the feasibility of appointing a Committee, consisting of officials and non-officials, to consider and recommend the means of providing such relief as would be found suitable to the needs of a poor country like India? "

The Hon'ble Sir C. Sankaran Nair replied :—

" (a) A statement* is laid on the table detailing the number of deaths in British India that have been ascribed to cholera and plague, year by year from 1898 to 1917. Similar information is not available regarding influenza, but it may be stated that, prior to the 1918 pandemic, influenza, had been a very insignificant cause of mortality during the last twenty years.

(b) Complete statistical data are not yet available, and such as have been received deal with a period ending November 30, by which date the epidemic had all but ceased in most parts of the country. It is estimated that the total influenza mortality for British India during 1918 very closely approximates five millions. Such information as we at present possess is discussed in a report* by the Sanitary Commissioner with the Government of India which is placed on the table.

(c) The reply is in the affirmative.

Such replies* from Local Governments as have been printed are placed on the table: the remainder will be placed on the table when printed. In the case of some of the minor Administrations, it appears unnecessary to print the reports, but they are open to inspection by the Hon'ble Member.

(d) The reply is in the affirmative. The recent epidemic was without parallel in the history of disease, and the inadequacy of medical arrangements to cope with the outbreak was subjected to criticism in most countries that were severely affected.

(e) In the event of a recurrence of such an appalling catastrophe as was the recent outbreak, no measures that this or any other Government could take would suffice to meet the demands for medical relief. In this connection also the Hon'ble Member is referred to the report written by the Sanitary Commissioner with the Government of India.

The question of health organizations for rural areas in India is at present the subject of correspondence between the Government of India and the Provincial Administrations whose replies are awaited. The Government of India are fully alive to the importance of the subject and to the necessity of expansion of health activities.

The Government of India are considering such suggestions as Local Governments and Administrations have made with regard to future possible measures for coping with any recrudescence of the disease, and are prepared to give every assistance in their power.

They do not propose to appoint a Committee such as is contemplated by the Hon'ble Member.

I cannot leave this subject without making a few further remarks which do not immediately arise out of the question put by the Hon'ble Member. It will be as evident to this Council as it has been to the Government of India from the reports received that no such terrible calamity has within recorded time fallen upon India as that which in three months of last year created appalling ravages among the population. Though the full extent of the calamity has only now become apparent, it was clear to Government from the beginning that the catastrophe was of no common order. That which could be done was done both by Government and by private agency, and Hon'ble Members have already heard in His Excellency the President's opening speech the measures which it is proposed to take for the future. At the same time there is no concealing the fact that, even had India been far better equipped than she is with facilities for dealing with the disease, the extent of

[1st MARCH, 1919.]

[*Sir C. Sankaran Nair; Rai Bahadur B. D. Shukul; His Excellency the Commander-in-Chief; Sir Claude Hill.*]

the calamity could not have been circumscribed nor its intensity lessened to any considerable degree. The disease has visited practically all countries in the world; and those which have large numbers of doctors, hospitals and other means for coping with it have suffered, though it appears proportionately less than India, nevertheless to an alarming extent. It yet remains to be seen how the Indian mortality compares with that in other places. But it is doubtful whether the mortality in outbreaks of this sort can be regarded as regulated merely by the absence of facilities for coping with it. The point brought out in the report which is laid on the table is the peculiar susceptibility of Indians to attacks by the germ responsible for pneumonia and the deadly nature of that disease among the people of this country. There can be but little doubt that this peculiar susceptibility has played a large part in determining the high incidence of this most fatal complication of influenza which certain provinces exhibit.

In the face of a disease distributed with such swiftness, attaining such virulence and causing such serious dislocation of our defensive system, the efforts of man may appear to be almost of negligible avail. But the almost superhuman difficulty of the task must only serve to spur us to new endeavour. We are sending two delegates to the Inter-Allied Sanitary Conference at Paris, which is expected to pay particular attention to the question of influenza. Whatever measures that Conference may commend, so far as they appear applicable to India, we shall use every endeavour to carry out. The practical teaching of elementary hygiene in schools is another matter to which importance is attached and which the Government of India consider it is the clear duty of local education authorities to promote and to render as effective as possible."

The Hon'ble Rai Bahadur B. D. Shukul asked :—

2. " Will Government please lay upon the table a detailed statement showing, province by province, the total amount of contributions made by India to help the Empire and the Allies in the shape of men, money and material in the prosecution of the war up to date ? "

Contributions made by India towards the war.

His Excellency the Commander-in-Chief replied :—

" The attention of the Hon'ble Member is invited to the answer given to the Hon'ble Mr. Patel's question on the same subject on the 26th February. As explained therein Government propose to publish, for general information, a comprehensive record of India's contributions to the war. It will not be possible, however, to furnish, in this record, separate details of the contributions of each province."

The Hon'ble Rai Bahadur B. D. Shukul asked :—

3. "(a) Are Government aware that acute hardship is being felt by the people of the Central Provinces owing to the abnormal rise in the prices of food-grains ?

Rise in prices of food-grains in Central Provinces.

(b) Is it under contemplation to remove restrictions placed on the transport of foodstuffs from one province to another or to provide reasonable facilities for easy transport of food-grains to the Central Provinces from outside by supplying wagons in sufficiently large numbers to enable the requisite quantity to be imported, and also to persuade the Railway and Navigation Companies to reduce freights ?

(c) If not, what other action do Government propose to take in the matter with a view to relieve the severity of the present situation ? "

The Hon'ble Sir Claude Hill replied :—

" I would invite the Hon'ble Member's attention to the comprehensive statement which was laid on the table on the 19th of February."

[*Sir Gangadhar Chitnavis ; Sir Arthur Anderson ;* [1ST MARCH, 1919.]
Mr. V. J. Patel ; Sir William Vincent.]

The Hon'ble Sir Gangadhar Chitnavis asked :—

Itarsi-
Nagpur
Railway.

4. "(a) Are Government aware that there is a general desire that work on the Itarsi-Nagpur Railway, which was stopped on account of the war, should be resumed and completed ?

(b) Will Government be pleased to say if the work will soon be taken in hand and finished ?"

The Hon'ble Sir Arthur Anderson replied :—

"(a) Government recognise and share the general desire for the early completion of the Itarsi-Nagpur Railway.

(b) Construction has never been entirely closed down, but has had to be severely restricted owing to lack of material and funds ; these difficulties still remain, but endeavours will be made to bring the work to completion as early as possible."

The Hon'ble Mr. V. J. Patel asked :—

Equality of
treatment
of European
and Indian
members of
the Imperial
Services.

5. "(a) Do Government propose to uphold the principle of observing absolute equality between European and Indian members of the Imperial services, who have received their training abroad, whether they have reached that service by direct recruitment or by promotion ?

(b) If the answer to part (a) be in the negative, what line do Government propose to take in the matter ?"

The Hon'ble Sir William Vincent replied :—

"The question put by the Hon'ble Member raises issues of great complexity and importance. The Government of India have been giving them their earnest attention, but are not yet in a position to formulate their conclusions which will in any case have eventually to be submitted to the Secretary of State before they are published."

The Hon'ble Mr. V. J. Patel asked :—

Equality of
treatment
on promo-
tion of
subordinates
to the Impe-
rial services.

6. "Do Government propose, firstly, to accept the recommendation of the Public Services Commission to the effect that when subordinate or Provincial officers are promoted to an Imperial service they should be treated on terms of absolute equality in the matter of their salaries, allowances and pension with Imperial officers who are directly recruited to the higher service, and secondly, not to accept the only exceptions made to this recommendation, namely, in the cases of the Indian Civil Service and the Survey of India Department ?"

The Hon'ble Sir William Vincent replied :—

"The Hon'ble Member is presumably referring to paragraph 27 of the Public Services Commission Report. The Commission did not there recommend that officers of a subordinate or Provincial service should, when promoted to an Imperial service, be treated on terms of absolute equality in the matter of salaries, allowances and pension with Imperial officers, but that 'promoted officers should be given in future the same opportunities (i.e., of promotion) as officers directly recruited . . . and should be eligible on their merits for appointment to any post in the service.'

The reference in the question to the Survey of India Department is not understood. The Commission recommended that, with the single exception of the Indian Civil Service, all promoted officers should be made full members of the service into which they are promoted.

The question of the status and emoluments of promoted officers is still under the consideration of the Government of India."

[1st MARCH, 1919.] [Mr. V. J. Patel; Sir William Vincent; Sir Claude Hill; Sir Arthur Anderson.]

The Hon'ble Mr. V. J. Patel asked :—

7. "(a) Do Government from time to time make requisitions on the Secretary of State for India for recruits for appointments usually recruited from England?"

Publications of requisitions on the Secretary of State for appointments to be made in England.

(b) If so, do Government propose to adopt a system of publishing such requisitions in future with a view to exhaust the possibilities of finding suitable recruits in India?"

The Hon'ble Sir William Vincent replied :—

"(a) No Government appointments are made from candidates in England except through the Secretary of State.

(b) The possibility of obtaining suitable recruits in India varies widely according to the nature of the appointment, and the Government of India are therefore unable to give any such general undertaking as is suggested by the Hon'ble Member. It may be assumed broadly that the alternative of recruiting in India (when such a course is not prohibited by Statute or rule) is fully considered before a requisition is sent to England; but more than this cannot be said unless the Hon'ble Member will particularize the appointments which he has in mind."

The Hon'ble Mr. V. J. Patel asked :—

8. "What action do Government propose to take regarding the fears expressed and the facts disclosed in the following sentence taken from paragraph 19 of the separate minute on the Public Services Commission Report by Sir M. B. Chaulbal :—'The fear entertained as regards these services in the third group is that perhaps an indefinite length of time may be taken in 'Indianising' them and that as they become India-recruited, Asiatic Indians would not be selected for them in due proportion, and they may become like the present recruited-in-India services, in which, as pointed out later, the proportion of Asiatic Indians to Europeans and Anglo-Indians is only 23, 8.2, and 6.3 per cent. in posts with salaries of Rs200 and above, Rs500 and above, and Rs800 and above, respectively?'"

Sir M. B. Chaulbal's minute on the Public Services Commission Report.

The Hon'ble Sir Claude Hill replied :—

"The attention of the Hon'ble Member is drawn to the debate that took place in this Council on the 28th February last year, in connection with a Resolution moved by the Hon'ble Mr. Sastri. Government have nothing to add to the statements then made on their behalf by various speakers."

The Hon'ble Mr. V. J. Patel asked :—

9. "(a) Is it a fact that the Railway Board are not appointing any Indians as probationary Assistant Traffic Superintendents this year?"

Appointment of Indians as Probationary Traffic Superintendents.

(b) Will Government be pleased to state the number of Indians appointed as probationary Assistant Traffic Superintendents, the number of Indians appointed as officers on State and Company-managed Railways in British India and on Railways in Indian States, as also the number of Anglo-Indians and Europeans appointed to all such posts during the last quinquennium?"

The Hon'ble Sir Arthur Anderson replied :—

"(a) It is probable that the Railway Board will appoint three Indians as probationary Assistant Traffic Superintendents, State Railways, during the present year.

(b) During the five years 1914—1918, the Railway Board appointed 17 Indian Assistant Traffic Superintendents, State Railways. The total number of officers appointed during the above period in the different departments of State and Company-managed Railways in British India was 84 Indians and 185 Anglo-Indians and Europeans. These figures do not include officers of the

[*Sir Arthur Anderson ; Sir Fazulbhoy Currimbhoy ;* [1ST MARCH, 1919.]
Sir Claude Hill.]

Audit and Accounts Department, State Railways, who are provided by the Indian Finance Department.

The Railway Board have no information as to the number of appointments made in railways owned and worked by Indian States."

The Hon'ble Sir Fazulbhoy Currimbhoy asked :—

Protective
Irrigation
Works.

10. " Do Government propose to take early steps to carry out the recommendations of the Famine Commission regarding protective irrigation works by a larger expenditure towards this end from the Famine Insurance Fund ? "

The Hon'ble Sir Claude Hill replied :—

" In paragraph 538 of their report, the Indian Famine Commission of 1898 recommended that out of the annual provision of a crore and a half of rupees forming the famine insurance grant, the greater portion, if not the whole, of Rs 35 lakhs a year should be spent on the construction of protective irrigation works. This limit has since been largely exceeded, and the provision now made from the famine insurance grant for the construction of protective irrigation works, is Rs 75 lakhs. About a decade ago, it was considered that even the sum of 75 lakhs a year would not be sufficient for the protective works programme, and the Government of India decided, with the sanction of the Secretary of State, to supplement these funds from ordinary revenues outside the famine insurance grant to the extent of 25 lakhs a year. Although it has not been possible to work up to the maximum limit of 100 lakhs in any one year, the expenditure of 75 lakhs has three times been exceeded, namely, during the triennium 1913-14 to 1915-16. During the last two years, however, the expenditure on protective irrigation works has had to be restricted owing to circumstances arising out of the war, but even in these two years the expenditure exceeded half a crore of rupees, as compared with the 35 lakhs recommended by the Commission."

The Hon'ble Sir Fazulbhoy Currimbhoy asked :—

Appoint-
ment of a
Committee
to consider
railway
rates.

11. " (a) Have there been general complaints as regards the adverse effect of existing railway rates on industrial concerns in places situated away from the principal ports ?

(b) Do Government propose to appoint a Committee of officials and non-officials to consider the matter ? "

The Hon'ble Sir Arthur Anderson replied —

" The Hon'ble Member has not stated the period which his first question covers. No general complaints have been received by the Railway Board, but during the past year three specific representations have been submitted which concern indigenous industries and were applications for special reduced rates. In one case the applicants were advised to address the railways concerned as they had not already done so ; and in another, the concession asked for was not considered to be reasonable and was not granted. The third case is under reference with the railway concerned.

The Industrial Commission, as the Hon'ble Member is aware, received a certain amount of evidence bearing on this question, and its report is now under review by Government. It is not yet possible to say whether the evidence and opinions obtained will necessitate a special inquiry into the subject."

The Hon'ble Sir Fazulbhoy Currimbhoy asked :—

Licensing
of Cotton
exports.

12. " Have Government considered the question of licensing cotton-exports ? Will they be pleased to lay on the table papers in connection therewith and indicate the system which it is proposed to adopt ? "

[1ST MARCH, 1919.]

[*Sir Thomas Holland ; Rao Bahadur B. N. Sarma ;
Sir Claude Hill.]***The Hon'ble Sir Thomas Holland** replied :—

" This question has been under the consideration of Government. They do not at present propose to institute any special form of control. I regret I am unable to lay any papers on the table at present."

The Hon'ble Rao Bahadur B. N. Sarma asked :—

13. " Will Government be pleased to state the prices of foodstuffs—wheat, rice, barley, ragi, chollam and cumbu, maize, oilseeds—and of cotton at the commencement of the war and on the most recent date for which the figures are available, in the various countries having important trade relations with India ? "

Prices of Food-stuffs.

The Hon'ble Sir Thomas Holland replied :—

" All the information* of the kind available is now laid on the table."

The Hon'ble Rao Bahadur B. N. Sarma asked :—

14. " Will Government be pleased to state whether any, and, if so, what reductions in the post and telegraph rates and the railway rates for the carriage of foodstuffs are possible or contemplated during the year 1919-20 ? "

Reduction in the post and telegraph rates and the railway rates for the carriage of food-stuffs.

The Hon'ble Sir Thomas Holland replied :—

" The reasons which necessitated the recent increases in post and telegraph rates were published in Press Communiqué† dated the 31st of July, 24th September and the 19th December, 1918, copies of which are laid on the table. These reasons still continue, and it cannot yet be foreseen when they will cease to operate.

There has been no general enhancement in railway rates for the carriage of foodstuffs during the war, and no reduction consequently is contemplated."

The Hon'ble Rao Bahadur B. N. Sarma asked :—

15. " In what districts in India have relief works been started or recommended owing to famine conditions ? "

Famine Relief works.

The Hon'ble Sir Claude Hill replied :—

" Famine relief works are started under the orders of Local Governments. So far famine has been declared only in the Ahmednagar district, the Khed and Sirur talukas of Poona, and the Dohad taluka and the Jhalod petha of the Panch Mahals district, in the Bombay Presidency, and relief works have been opened in all these areas except Dohad."

The Hon'ble Rao Bahadur B. N. Sarma asked :—

16. " (a) Is there any, and, if so, what difference in the customs duties obtaining in the United Kingdom and in India in respect of beer, spirit and other alcoholic liquors ? "

Customs duty on spirits and liquors.

(b) If the customs duties in India are lighter than those in the United Kingdom, do Government propose to consider the desirability of making them heavier or at least equal to those in the United Kingdom ? "

The Hon'ble Sir Thomas Holland replied :—

" (a) A statement* is laid on the table showing the customs duties levied in India and in the United Kingdom on beer, spirits and other alcoholic liquors.

*Not included in these Proceedings.
† *Vide* Appendix A.

[*Sir Thomas Holland ; Rao Bahadur B. N. Sarma ;* [1st MARCH, 1919.]
Sir James Meston.]

(b) The Indian rates of duty are not materially lighter than those in force in the United Kingdom except in the case of beer."

The Hon'ble Rao Bahadur B. N. Sarma asked :—

Additions to
Currency
and note
circulation
since the
commence-
ment of the
war.

17. "What are the total additions (if any) to the currency and the note circulation since the commencement of the war in the various countries having important trade relations with India?"

The Hon'ble Sir James Meston replied :—

"A statement* giving the information desired by the Hon'ble Member so far as is available is laid on the table."

The Hon'ble Rao Bahadur B. N. Sarma asked :—

Production
of refined
salt in
India.

18. "Do Government propose to consider the desirability of steps being taken to institute scientific inquiries to ensure the production of cheap refined salt in India, so as to make her independent of other countries in respect of the same?"

The Hon'ble Sir Thomas Holland replied :—

"The Government of Madras have already produced a cheap refined salt resembling Cheshire salt and not differing greatly from it in analysis. But as duty is levied on weight and salt is sold in retail shops by measure, the vendors are reported to prefer a light large-grained salt which weighs little and bulks big.

The Government of Madras have also placed a senior Assistant Commissioner on special duty for the improvement of the quality of the salt produced in the Presidency, and have deputed another officer to study the question at the Indian Institute of Science, Bangalore. The direction of experiments at the Institute has been undertaken by Drs. Sudborough and Watson, who have also visited the Tuticorin factory and suggested a model lay-out to secure salt of the nature required.

Similar experiments are contemplated by the Northern India Salt Revenue Department."

The Hon'ble Rao Bahadur B. N. Sarma asked :—

Shipbuilding,
etc., in
India.

19. "What steps, if any, are proposed to be taken—

- (a) for the encouragement of ship-building in India ;
- (b) for the institution of a State bank for India, and generally for organising banking and improving banking facilities throughout India ; and
- (c) for the organising of a Stores Department as recommended by the Industrial Commission ?"

The Hon'ble Sir Thomas Holland replied :—

"(a) Government have already given assistance in various ways with regard to the building of sailing vessels, while the construction of river-craft, partly from imported material and machinery, has long been established ; but in the case of ocean-going steel ships, it would clearly be inadvisable to give active encouragement until India is in a position to manufacture the principal materials required for their construction, especially steel plates, which form such a large fraction of the total.

As a result of the special war efforts recently made in the United Kingdom and America to increase the output of ships in order to counterbalance the depredations of submarines, shipyards fully equipped in those countries are

[1st MARCH, 1919.] [*Sir Thomas Holland ; Rao Bahadur B. N. Sarma ;
Sir James Meston ; Sir Claude Hill.*]

now greatly in excess of normal and even of visible requirements ; consequently any attempt to start building in India, which would necessarily involve the importation of machinery and materials at abnormal rates as well as the training of expert labour, is likely in present circumstances to be far from a commercial success. It would obviously be unwise to pay high prices and heavy freights for materials which would be utilised here under disadvantageous circumstances. It is hoped, however, that, in the near future, steel plates will be manufactured in India, and that supplementary industrial development in other directions also may justify the taking of measures to build ships in this country. The question is occupying the attention of various firms, and when the conditions are suitable, every reasonable help will be afforded by Government.

(b) The Government of India have under their very anxious consideration the question of the development of banking in India and the methods by which this can most effectively be secured.

(c) A final decision on the recommendation made by the Industrial Commission for the organisation of a Stores Department in India cannot be reached until the views of Local Governments have been obtained."

The Hon'ble Rao Bahadur B. N. Sarma asked :—

20. "Do Government propose to appoint a Committee to advise as to whether the gold-standard reserve should not be kept in India, as to the form in which it should be kept and as to what currency reforms, if any, should be undertaken, having regard to the new situation created by the war ?" The Gold-standard reserve.

The Hon'ble Sir James Meston replied :—

"The Hon'ble Member has drawn attention to matters of an importance which the Government fully recognize. The war has taught us many new lessons about currency : and the Hon'ble Member's suggestion for an inquiry will receive our very best consideration."

The Hon'ble Rao Bahadur B. N. Sarma asked :—

21. "Was a supplementary grant of £200,000 made for technical and agricultural education during 1918-19 ? If so, how has this grant been utilised ?" The supplementary grant for technical and agricultural education.

The Hon'ble Sir Claude Hill replied :—

"The answer is in the affirmative. Out of the total grant of £200,000, £60,000 have been allotted for technical education and £140,000 for agricultural education. The latter amount has also been supplemented by a sum of £12,000 representing the balance available from the profits which accrued from the scheme for the purchase and export of wheat on Government account. The grant for technical education has this year been given for non-recurring objects only and the distribution has been made with reference to schemes which were ready or appeared feasible. The grant for agricultural education was made with the object of starting some of the most urgent schemes for the improvement of agricultural education and in particular for the following objects :—

- (i) the establishment of agricultural middle schools ;
- (ii) the establishment of agricultural colleges where they do not yet exist ;
- (iii) the further equipment of existing colleges so as to raise the standard of training to such a level that the best students, after a post-graduate course at Pusa, would be qualified for admission to the Imperial Agricultural Service.

[*Sir Claude Hill ; Rao Bahadur B. N. Sarma ; Sir Arthur Anderson ; Sir C. Sankaran Nair.*]

[1ST MARCH, 1919.]

A statement* showing the distribution of the allotment amongst provinces is laid on the table."

The Hon'ble Rao Bahadur B. N. Sarma asked :—

Railway
programme
for 1919-1920.

22. " Will Government be pleased to state the money value of the orders proposed to be placed :—

- (1) in India,
- (2) in the United Kingdom, and
- (3) elsewhere

for the supply of machinery, rails, wagons, etc., required for the railway programme of 1919-20 for new expansions and repairs, respectively ?"

The Hon'ble Sir Arthur Anderson replied :—

" The money value of orders which it is proposed to place in India during 1919-20 for rails is approximately 100 lakhs of rupees, and for wagons 180 lakhs of rupees. It is believed that these figures represent roughly the manufacturing capacity of this country at present. Machinery of the kinds required by railways is not yet manufactured to any extent in India.

With regard to the United Kingdom, it is impossible at present to give the full information asked for, as advice regarding prices is not yet to hand. Orders have been placed for about 60,000 tons of rails, and though the number of wagons for which orders have actually been placed is not yet definitely known, it is probable that some 10,000 wagons will be obtained from there during 1919-20 towards meeting arrears in replacements and shortages of stock which have accumulated during the war period. Indents have been transmitted to England for some 1,200 items of machinery.

In order to meet anticipated urgent Military requirements an indent was transmitted to England in the first half of 1918 for 5,000 wagons. This order was placed in America, and it is expected that deliveries will commence early in the next financial year.

Allocation between expansions and repairs cannot be made at this stage."

The Hon'ble Rao Bahadur B. N. Sarma asked :—

Mortality
from influ-
enza in
India.

23. " Will Government be pleased to state—

- (a) the total mortality in India from the influenza epidemic, or, if no separate figures are available, the total mortality from fevers generally since the first appearance of the epidemic in India ;
- (b) the total number of villages and towns in which the epidemic appeared and in how many of such places organised medical help under the British allopathic system or any other system was available ; and
- (c) whether any reports have been received that persons affected by influenza suffered or died owing to insufficient nourishment ?"

The Hon'ble Sir C. Sankaran Nair replied :—

" (a) The estimated total mortality caused by the influenza epidemic in British India closely approximates five millions. Full reports have not been received from all the Native States but it is feared that the influenza mortality therein fell little, if at all, short of one million.

[1ST MARCH, 1919.]

[*Sir C. Sankaran Nair; Rai Sita Nath Ray Bahadur; His Excellency the Commander-in-Chief; Sir Arthur Anderson.*]

The figures for British India represent the excess mortality during the influenza period over the mean mortality for these months, due allowance being made when necessary for mortality caused by other co-existent epidemic diseases.

(b) The information is not available. In the worst affected provinces scarcely a village escaped infection. The relative incidence of sickness and mortality in various parts of the country is discussed in a note by the Sanitary Commissioner with the Government of India which has been placed on the table.

(c) There is no evidence that a condition of malnutrition played any important part in India or elsewhere in determining an attack of influenza. Influenza was extremely prevalent in parts of the world where food was particularly abundant; in India the incidence was very high in the army and in certain jails and other communities where malnutrition as a factor can be ruled out. Reports from some of the Provincial Governments, however, indicate that the rural classes were in certain parts of the country adversely affected by economic conditions, such as the high price of food and the scarcity of milk resulting from shortage of fodder. It cannot be denied, then, that malnutrition, in a certain unknown proportion of cases, may have played an important part in determining a fatal issue to an attack of influenza, and that economic conditions arising out of the failure of the monsoon may have been a factor in determining a higher influenza death rate in rural areas than in towns. The possibilities of error in making dogmatic assertions in matters of this kind are exemplified by the fact that some of the most fatal outbreaks of which we have record occurred among small garrisons in military outposts where the factor of malnutrition could not have arisen."

The Hon'ble Rai Sita Nath Ray Bahadur asked :—

24. " Will Government be pleased to state—

- (a) the number of Indian soldiers sent from India to the different theatres of war and of the casualties amongst them; and
- (b) the number of non-combatants sent from India to the different theatres of war? "

Indian soldiers and non-combatants sent to the different theatres of war.

His Excellency the Commander-in-Chief replied :—

A statement* containing the information asked for is laid on the table.

The Hon'ble Rai Sita Nath Ray Bahadur asked :—

25. " Do Government propose to consider the question of reducing railway fares to pre-war rates and of reinstating the facilities offered to the public in the matter of reduced fares for return tickets and reserved accommodation? "

Reduction of railway fares.

The Hon'ble Sir Arthur Anderson replied :—

" The Hon'ble Member's attention is drawn to the Communiqué issued by the Railway Board on the 14th December, 1918, a copy† of which is laid on the table."

The Hon'ble Rai Sita Nath Ray Bahadur asked :—

26. " Do Government propose to consider the desirability of now increasing the number of passenger trains on all the lines in India? "

Increase in number of passenger trains.

* Vide Appendix D.

† Vide Appendix E.

[*Sir Arthur Anderson; Rai Sita Nath Ray Bahadur; His Excellency the Commander-in-Chief; Sir Thomas Holland; Maharaja Sir Manindra Chandra Nandi.*]

[1ST MARCH, 1919.]

The Hon'ble Sir Arthur Anderson replied :—

"I have just laid on the table a copy of a Communiqué issued to the press by the Railway Board which gives full information. The number of passenger trains will be increased as soon as ever circumstances permit."

The Hon'ble Rai Sita Nath Ray Bahadur asked :—

The Indian
Munitions
Board.

27. " Will Government be pleased to state if the work of the Indian Munitions Board will be stopped after the war and the Board dissolved ? "

His Excellency the Commander-in-Chief replied :—

" The work of the Indian Munitions Board, as such, will terminate after the war, and the Board, as such, will be dissolved.

The question of maintaining certain functions, which were undertaken by the Board to meet the special conditions of the war, is now under consideration, together with the closely related recommendations which have been made by the Industrial Commission as to measures to be taken for the purchase and manufacture of Government stores."

The Hon'ble Rai Sita Nath Ray Bahadur asked :—

Reduction
of the
foreign
postal rates
and inland
telegraph
rates.

28. " Do Government propose to consider the question of reducing the foreign postal rates and inland telegraph rates so as to bring them down to the pre-war level ? "

The Hon'ble Sir Thomas Holland replied :—

" As India belongs to the International Postal Union, and as there must be reciprocal postage rates between countries belonging to that Union, the question of the reduction of the foreign postal rates to the pre-war level cannot be considered by this Government until the Imperial Government move in the matter.

As regards inland telegraph rates, I would refer the Hon'ble Member to the answer given to the Hon'ble Rao Bahadur B. N. Sarma."

The Hon'ble Maharaja Sir Manindra Chandra Nandi asked :—

Improvement of the
Educational
Services.

29. " (a) Has any definite scheme for the improvement of the Educational Services been drawn up on the basis of the opinions of the Local Governments which were invited by the Government of India over a year ago in connection with the recommendations of the last Public Services Commission ?

(b) If the answer to (a) be in the affirmative, will Government be pleased to lay the scheme on the table, and to state when it is likely to be given effect to ?

(c) If the answer to (a) be in the negative, do Government intend to grant any temporary relief to the officers of the various minor educational services pending the delay in effecting improvements ?

(d) Will Government be pleased to state when the war vacancies in the Indian Educational Service are likely to be filled, and if it is intended to fill them by promotion of deserving officers of the Provincial Educational Service ?

[1st MARCH, 1919,] [*Maharaja Sir Manindra Chandra Nandi ; Sir C. Sankaran Nair ; Sir Arthur Anderson.*]

(e) With reference to the grant made by the Government of India for the improvement of secondary education, will Government be pleased to state when the schemes submitted by the Local Governments are likely to be given effect to ? ”

The Hon'ble Sir C. Sankaran Nair replied :—

“(a) and (b) The recommendations of Local Governments are under consideration, and it is hoped very shortly to lay a definite scheme before the Secretary of State.

(c) It is not clear which services are included under the expression ‘Minor Educational Services.’ Presumably those below the Provincial Educational Service are intended. The Public Services Commission did not deal with the case of these Services. But various schemes have been proposed by some of the Local Governments for improving their terms of pay ; and some of these schemes have already received sanction. As regards the higher services, whose case was considered by the Commission, in view of the delay likely to be entailed by its investigations and the framing of conclusions, personal allowances were granted in 1913 to certain members of the Provincial Educational Services whose special attainments or whose unsatisfactory position as regards emoluments appeared to justify such treatment ; and subsequently some allowances were given to members of the Indian Educational Service whose interests were prejudiced by this inevitable delay.

(d) Fourteen vacancies in the Indian Educational Service were recently filled largely by promotion from the Provincial Educational Service. Steps are being taken to fill others.

(e) Various Imperial grants have been made to Local Governments for improving secondary education. Schemes have been framed, and some of these schemes have already been sanctioned and put into operation. An account of these schemes will be found in paragraph 188 of the Quinquennial Review of the Progress of Education in India for 1907-1912 and paragraphs 210-211 of the Review for 1912-1917.”

The Hon'ble Maharaja Sir Manindra Chandra Nandi asked :—

321 “(a) Will Government be pleased to lay on the table the names of the various railway projects which are now under the consideration of the Government for immediate construction, together with their mileage and estimated costs ? Railway Projects.

(b) Is there any probability of taking in hand at once the construction of any railway line connecting India with Burma ? ”

The Hon'ble Sir Arthur Anderson replied :—

“(a) Two lists* of Railway projects which are under consideration by the Railway Board for early construction are placed on the table.

List I shows lines, which, if built, will be financed as part of the general Railway Programme

List II shows lines projected by promoters under Branch line terms or by District Boards

Government are unable to say when it will be possible to commence all or any of the above railways, as it is probable that all railway materials which are likely to be available, will, for sometime to come, be required for renewals and increased traffic facilities on existing railways, which have been held in abeyance during the war. Moreover, construction of lines to be financed by Government must also depend on the provision of funds, and in view of the urgent requirements of open lines, the money available for new construction is likely to be limited for some little time to come.

* Not included in these Proceedings.

[*Sir Arthur Anderson; Maharaja Sir Manindra Chandra Nandi; Sir Thomas Holland.*] [1ST MARCH, 1919.]

(b) I cannot hold out to the Hon'ble Member any hope of the early completion of a railway line connecting India with Burma, but during the present cold weather a detailed survey of the section, Chittagong to Akyab, is being completed and the results of a previous survey from Pyinmana to Magway are being revised. If a connection between India and Burma were ultimately made by the coast routes, these sections would form part of the connection."

The Hon'ble Maharaja Sir Manindra Chandra Nandi asked :—

Establishment of Central and Provincial Industrial Boards.

31. "(a) Will Government be pleased to state the probable time for the establishment of Central and Provincial Industrial Boards as recommended by the recent Indian Industries Commission ?

(b) Do Government propose to consider the advisability of having a strong leaven of the Indian element in all the above Boards ?"

The Hon'ble Sir Thomas Holland replied :—

"I would refer the Hon'ble Member to the reply given on the 6th February last to a question by the Hon'ble Rai Bahadur B. D. Shukul regarding the recommendations of the Industrial Commission. It is obvious that until final conclusions can be reached with regard to the main proposals of the Commission, it is impossible for me to give any definite information regarding the creation of Industrial Boards. The Hon'ble Member will, I am sure, understand that the constitution of Provincial Boards would in any case be entirely a matter for Local Governments."

The Hon'ble Maharaja Sir Manindra Chandra Nandi asked :—

Recruitment for the Carriage and Wagon Departments at Kharagpur.

32. "(a) Is it a fact that the authorities of the Bengal Nagpur Railway have recently been advertising for over four hundred hands in the Locomotive, Carriage and Wagon Departments of their workshops at Kharagpur to be recruited entirely from Europeans and Anglo-Indians ?

(b) If so, will Government be pleased to state the reasons why Indian candidates were not called for ?"

The Hon'ble Sir Arthur Anderson replied :—

"I can assure the Hon'ble Member that the report referred to in the first part of his question is quite inaccurate.

The facts are that the company advertised for European and Anglo-Indian apprentices to fill—

8 vacancies in the Locomotive Department, and

8 vacancies in the Carriage Department.

Indian apprentices were not advertised for as sufficient Indian apprentices are obtainable without the necessity of advertising. It may interest the Hon'ble Member to know that at the beginning of February this year there were under training in the Kharagpur Workshops—

33 European and Anglo-Indian apprentices.

10 Indian apprentices (A grade).

160 Indian apprentices (B grade)."

[1st MARCH, 1919.] [Maharaja Sir Manindra Chandra Nandi; Sir Thomas Holland; His Excellency the Commander-in-Chief; Sir James Meston.]

The Hon'ble Maharaja Sir Manindra Chandra Nandi asked :—

33. "What measures are proposed to be taken by Government for the development of industries in India by Indians?"

Develop-
ment of
industries
in India by
Indians.

The Hon'ble Sir Thomas Holland replied :—

"Future measures for the development of industry must depend on the decisions arrived at on the Report of the Industrial Commission, which is now under consideration, as explained by the Hon'ble Mr. Ley in reply to the Hon'ble Mr. Shukul on the 6th February last."

The Hon'ble Maharaja Sir Manindra Chandra Nandi asked :—

34. "Have Government made arrangements for the manufacture of standardised cloth in the Bombay Mills? If so, when is it likely to be placed in the market?"

Manufacture
of standard-
ised cloth.

The Hon'ble Sir Thomas Holland replied :—

"As the Hon'ble Member will see from the reply given in this Council on the 19th February last to a question by the Hon'ble Sir Dinshaw Wacha, the answer to the first part of the question is in the affirmative.

March 15th has been fixed as the date on or before which the first monthly allotment of standard cloth is to be delivered by the Mills."

The Hon'ble Maharaja Sir Manindra Chandra Nandi asked :—

35. "How long is it intended to keep the Indian Munitions Board working?"

The Indian
Munitions
Board.

His Excellency the Commander-in-Chief replied :—

"The Hon'ble Member is referred to the reply just given to the Hon'ble Rai Sita Nath Ray Bahadur's question on the same subject."

FINANCIAL STATEMENT FOR 1919-1920.

The Hon'ble Sir James Meston :—"My Lord, the Financial Statement of this year, in spite of every effort to reduce its length, is still a very voluminous document, over 30 printed pages of close letter-press and figures; and as copies will very shortly be in the hands of Hon'ble Members I propose, with your Excellency's permission, instead of reciting the lengthy narrative here, to run through the chief features of the Budget and leave the Statement itself and its many appendices to be studied by Hon'ble Members at greater leisure. It is not an easy task to pick up the mantle which has fallen from such a master of Indian finance as was Sir William Meyer. His unique knowledge of the subject and his untiring industry enabled him to nurse the finances of the country through all the difficulties and novel situations of a great war; and he has left India stronger in its financial machinery and in its financial credit than at any previous time in its history. Sir William Meyer was almost the last of a school which went through a period of hard training

11-20 A.M.

[*Sir James Meston.*]

[1st MARCH, 1919.]

in the days of the falling rupee when the struggles to make both ends meet were extremely bitter, and economies which would now be regarded as unspeakably sordid were the ordinary practice of the Finance Department. It is wholly unfed; my Lord, to speak of that school, as one hears it sometimes spoken of, as having been penurious and lacking in enterprise; there are very few of us to-day who realise how infinitely easier conditions are with us in the India of to-day and against what difficulties our predecessors had to strive to maintain the credit of the Indian Government in the money-markets of the world. It was their conservatism and their sense of duty which armed us to come through the last four years as we have done, and Sir William Meyer carried out to the last the stern financial traditions to which we owe so much.

"I propose now, my Lord, to take the Council through the main features of interest in the year which is drawing to a close; then to explain briefly the forecast for the next year, and finally to review, equally briefly I hope, our general financial situation. The current year has been a period of crisis and dramatic change. The first half of it was marked by great manufacturing energy, high prices and a great deal of diffused prosperity. When the year opened the long-threatened German offensive was developing in France, and India was called upon to redouble her efforts to provide men and munitions of war. Her response, as is known to this Council, was immediate. Recruiting made great strides, and under the guidance of our colleague, Sir Thomas Holland, the Munitions Board set to work in grim earnest in supplying the Allies with material, military and otherwise, of which they stood in urgent need. This tale has been told elsewhere and I am not concerned to-day with anything except the purely financial aspects of it. Its financial consequences were derived from the great manufacturing activity of the period, the heavy exports of foodstuffs and every kind of article of national importance for which England and the Allies were indenting. The first consequence of these factors was a tremendous run on our currency resources to provide the money to pay for all this vigour of production. The second was a sharp upward movement in our revenues; the harvest of our railway returns had never been so rich; and the heavy sale of bills against our exports by the Secretary of State brought us lavish gains in exchange, for Sir William Meyer had cautiously refused to budget for anything better than a 1s. 4d. rupee, and large sums were being paid into our Home treasury at 1s. 5d. and 1s. 6d. It was not unnatural, therefore, that in September last, there were expectations of a record surplus. Then came the cessation of hostilities and the scene completely changed. Military activities could not of course be curtailed all at once, but private trade was very suddenly checked. Astute merchants who had been gambling on protracted fighting and a continuing rise in prices found all their calculations upset and Nemesis descended upon much unhealthy speculation, especially in the cloth and share markets of Bombay. By this time also it had unfortunately become evident that considerable areas in Bombay, the United Provinces and other parts of India would be unable to share in the general rejoicings about peace; for the monsoon had failed badly, scarcity was imminent, and at the most critical time a fierce epidemic of influenza attacked the whole country, took a very heavy toll of the rural masses, and seriously weakened the agricultural labour power. The withdrawal of military orders and the impending shortage of supplies combined to check exports. The Secretary of State issued no more Council drafts after October, and the whole financial position began to undergo the painful transition back to a healthier and saner state of affairs. There was at first a little, not wholly unnatural, depression at the suddenness of the change; but we know that it is very largely disappearing now, and it may be hoped that we shall succeed in getting back to a healthier plane of business and finance without serious dislocation. The immediate result, my Lord, is that we have not got a bumper surplus. Nevertheless we have done uncommonly well. If it had not been for the large donation towards the expenses of the war which was undertaken by this Council last September, we should probably have closed the current year with a revenue surplus of over £8 millions in place of the £2½ millions which Sir William Meyer had budgetted for. As the donation in question, that is, the payment for an extra 200,000 Indian troops and the

[1ST MARCH, 1919.]

[*Sir James Meston.*]

acceptance of a corresponding pension charge, has cost us £12½ millions this year, we shall really close with a deficit of about £4½ millions instead of a surplus of £8 millions;—revenue £85½ millions and expenditure about £90 millions. I am sure that if Sir William Meyer had foreseen this—it was quite impossible that he should do so—if he had foreseen it, he would probably have asked last year for the extra taxation which we are now seeking to impose. As it is, we must be content to take the deficit out of our cash balances, which only means that we shall have to borrow it directly or indirectly sooner or later.

“ Well, my Lord, that is the story of the year which is now coming to an end. I need not weary the patience of the Council by discussing the figures in any detail, but pass on to the year which is before us. The year in front of us cannot possibly be a period more varied or full of surprises than that which is closing. Our trouble is that we cannot prophesy. We have no experience of the immediate sequels of a great war, either on the military or civil side of the administration. We cannot foretell the movement of prices in the next twelve months; and we have nothing to show what shipping will be available for our external trade. It follows, therefore, that the yields from our customs revenue, from railways, exchange and many other heads are all far more uncertain than they usually are. The Army in particular has a financial future which it is very difficult to forecast. All that we know is, that the scale of expenditure must be very much higher than in the pre-war peaceful days. The requirements of modern armament, of much more rapid and efficient transport, of the entirely new military art of fighting in the air, all these mean money. The huge aeroplane which we have seen hovering over Delhi in the last few days is a much costlier instrument of war than its predecessors, just as the motor lorry means a good deal more than the old bullock or camel transport. We cannot resist taking our share in these developments; and I am all the more deeply indebted to His Excellency the Commander-in-Chief for the great consideration he has shown for our financial difficulties in stating his requirements for the next year. They have been placed at the very moderate figure of £30 millions; and I am sure it is only his unflinching determination to insist on economy that insures the adequacy of that figure. To it we have added £2½ millions as a special war bonus to British troops, which has just been sanctioned; the duration of this in our present exceptional circumstances it is quite impossible to foresee. We also have to add the next year's instalment of our official contribution to the expenses of the war which, as I mentioned the other day, comes to £5·7 millions; and thus we arrive at the total anticipated military expenditure of about £41½ millions net. Military expenditure thus represents just a half of our total budget of outlay for next year. Seeing that we have practically no naval charges, this proportion certainly is nothing wonderful at a time like the present. It will, we hope, decline as the world returns to the paths of peace; but none of us can hope that our military charges will ever again drop to the old pre-war standard. Turning to the rest of our expenditure the Council will find a considerable reduction in our political charges, through the curtailment of expenditure which had to be incurred on and beyond our frontiers as a direct consequence of hostilities. In many other directions savings have been possible on a smaller scale. At the same time, we have had to face the inevitable rise in wages which materially affects Departments like the Posts and Telegraphs; and we have a considerable bill, though fortunately not nearly so heavy as it would have been without the recent winter rains, for famine relief. The chief rise in expenditure however is under our provision for renewing the permanent-way and the rolling stock of our railways. For that purpose we have allowed the very large figure of £6½ millions; and I am sure that my friend Sir Arthur Anderson would gladly have taken a good deal more if he could have it. There will be, on the part of no one in this Council, any disposition to contest a provision which the tension of recent years has now made absolutely necessary. To many of us it is a standing marvel that the railways have been able to do what they have done, with a wholly starvation allowance for even their barest necessities. The exigencies of war left the Railway Board with no option, and we ought cheerfully to assist them to the best of our power in recovering the ground that has been lost.

[*Sir James Meston.*]

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" There are of course many other items of interest in these elaborate statements, but the total result is to show that we require £85½ millions for the services of the year ; or, if we exclude the second instalment of our special war contribution, £76½ millions. We have been able to make good the smaller sum ; but without extra taxation, the higher figure was beyond us. For revenue we have taken liberal estimates, very liberal estimates ; for example, we are estimating our gross receipts from railways at 80 crores, the highest figure of its kind which has ever yet been attempted. Under Customs, in spite of the possibility of falling prices, we have taken an increase even over this year's figures, and are putting up the total to 20 crores. This includes, I ought to note, the continuation of the special duty of 6 annas a gallon on motor spirit. As the Council are aware, this duty was imposed two years ago as a war measure, and has brought a very useful addition to our revenues. I have not heard that it has done any one any harm, and consequently I shall shortly ask the Council to accept legislation for its retention for the present at least. Under Mint and Exchange we cannot expect the same windfall as we enjoyed this year. Our recoveries from the War Office will be fewer and Our Council Bills an uncertain quantity. There is also a heavy loss on our coinage to be still adjusted, for it must be remembered that we are turning out vast quantities of rupees at something less than what they cost us to manufacture. Under the head of income-tax there appears the only concession in this hard-hearted budget. It is the raising of the taxable minimum from Rs. 1,000 to Rs. 2,000 a year. With the hardship that we see all round us owing to the pressure of high prices on humble people with minute incomes, we feel that it is no longer possible to levy income-tax from assesseees who draw less than £100 a year ; and if we are going to establish a new minimum, there are great advantages in going up at once to Rs. 2,000. I will explain these in greater detail in asking for leave to introduce the necessary legislation.

" Omitting all the less interesting heads we arrive at a total estimate of revenue of £80 millions. It will be remembered that we set out to find £76½ millions, without the special contribution. This we have succeeded in doing with a considerable margin in hand. If we put aside somewhat under £1 million of this as a surplus, we are left with about £2½ millions towards the payment of our special war contribution of £8·7 millions. In other words we are still £6 millions short, and hence the necessity for our excess profits duty. As I explained the other day in Council, we hope that it will provide us with that sum net, after allowing for remissions of super-tax and income-tax, and after adequate deduction for depreciation and the other subsidiary allowances that may have to be made. I trust that this brief statement of our position, read with the figures which are being communicated to Hon'ble Members, will justify to the hilt the sheer necessity which has driven us to undertake a levy upon war profits.

" Our formal estimate thus stands at £86·2 millions for revenue, including the excess profits duty ; £85·4 millions for expenditure, and a surplus of £868,000. Those who lament the tightness of our revenue estimates will, I am sure, rejoice when they turn to the Capital Account and find the imposing figure which we propose to allot for railway developments. The biggest railway programme ever yet undertaken has been £12 millions ; the ideal figure, never yet attained, which Lord Inchoape's Committee pressed upon the Government of India seven or eight years ago, is £12½ millions. In recent years we have been down, I think, to four and five millions. For next year we propose no less a figure than £17½ millions. I sincerely hope that this is the first augury of the coming expansion of India's commercial and industrial power. It is at any rate the first step that we can take to prepare the way for that advance. In order, however, to realise our hopes in this direction, I must warn the Council that we shall be dependant once more on a substantial loan. The conditions of the loan will be announced later, when we see how the money market is likely to receive it in the slack season. We shall be glad of all the money that we can get ; but, so far as can be estimated now, we shall require at least 15 crores, and that is the figure for which we are budgetting to balance our ways and means account. There have been suggestions that concerns affected

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by the excess profits duty will find great difficulty in subscribing for any part of our loan. I trust that this pessimism is unjustified; and in any case I trust that our Victory Loan, as it may be described, will find friends enough in the country to prevent us from curtailing the generous programme of railway development which it is intended to finance.

"I now come to the third and last part of my story, a brief review of our general financial situation. Before embarking upon it, I would invite attention to the tale of our silver crisis last year. Very few would suspect the forbidding portals of the Finance Department of harbouring a romance—and yet the whole story of how Sir William Meyer and his trusty henchmen held the gate against inconvertibility and its attendant woes, and of how our old friend Sir James Brunyate fought our battle simultaneously in Washington—the whole story is as good as any romance. Since the days of classical mythology there has been nothing to equal the manner in which the United States descended on India in a shower of silver. To those like myself who were anxiously watching the situation from London, it seemed from week to week an utter impossibility that the Government of India could possibly escape from suspending specie payment; and yet the feat was accomplished, and India owes no inconsiderable debt of gratitude to those whose skill and tenacity averted the misfortune. The crisis however has a lesson; and that lesson is that we are on permanently unsafe ground until India learns to abandon its secular habit of hoarding money in unsettled times. India's reputation as the 'sink' of the precious metals is an unhappy one; and we all trust that in time she will outlive it. Meanwhile, Government cannot possibly go on meeting this insane demand for silver rupees, which disappear from circulation almost as soon as they are minted, without serious effects on the world price of silver, already far too high for our comfort. There is absolutely no justification for the continuing panic which has drawn twelve hundred millions of rupees from our mints during the last four years, and unless it is checked, and the hoarded coins restored to circulation, we may be forced to reconsider the whole basis of our currency and exchange policy.

"The second uncomfortable feature in our financial position is the large quantity of floating obligations, directly due to the war, which we must redeem before we can go ahead with a generous programme of remunerative borrowing. We shall have to curtail our paper currency investment and to get rid of the troublesome discount upon our notes. We shall have to meet a considerable volume of short-term bonds, cash certificates and treasury bills which had issued since war began; and for the next few years we shall be hard put to it to pay off these liabilities and keep up the supply of revenue for our current requirements.

"However, my Lord, there is no possible reason for alarm. All that has happened in the past few years may well fill us with pride and hope. We know the splendid part that has been taken by all classes in meeting a great emergency. We are, in this Department, particularly indebted to the leaders of British commerce in the great centres and to the banks:—to the Presidency Banks for the lead that they have given in supporting our big loans, and to the great Exchange Banks for the cheerful and unselfish way in which they have accepted the inconvenient restraints that had to be laid upon trade and finance in the interests of Imperial defence. We look forward to a time of Industrial awakening; and we have enormous strength in our command of raw materials. Whatever inconveniences therefore there may be in store for us, owing to the temporary difficulties which I have mentioned, will be transient and can be largely mitigated by a determined policy of economy. With this I close these remarks and lay the Financial Statement before the Council. We have come through a really great emergency. Our position is strong and with care it should grow stronger still; but there is no margin for lavish expenditure. Among its many lessons, the war has taught us all, the State and the individual alike, that we can live less extravagantly than we used to do. I trust that the lesson has come to stay; for our old familiar watchword of Economy will be just as necessary in the future as it has ever been before."

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Narrative of the Honourable Finance Member

INTRODUCING THE

FINANCIAL STATEMENT FOR 1919-20.

Introductory.

"The treatment of the Financial Statement in Council will follow the same lines as last year. It is presented to-day: a general debate upon it will take place on the 7th instant; the second and third stages of the discussion will open on the 8th instant; and it is hoped that the Budget in its final form will be presented on the 21st instant. The statement this year has been made as brief as possible, consistently with the number of important topics on which it is bound to touch.

SECTION I.—THE YEAR 1918-1919.

A.—General characteristics.

"2. It is doubtful whether, in the financial history of British India, there has been a year of more diversified character or varied difficulties than 1918-1919. To understand our transactions during the twelve months, and our commitments for the future, explanations are necessary which, however briefly put, must cover a wide area.

"3. *The Armistice.*—Dominating all other features of the year, financial or others, was the sudden cessation of hostilities in November. The last budget was presented at a time of grave crisis for the Allied arms, when Germany was making its final and greatest endeavour to break through our line in France. The peril had the effect in India of calling forth more strenuous effort, in men and materials; and the first seven months of the year were a period of great and widespread activity. Up to the end of October, the value of the external trade of India was bigger than in either of the two previous years; the exports of food-grains, tea and gunny bags being evidence of India's material help to the Allied countries, and the imports of sugar and textiles being indicative of the high prosperity which she reaped in return. The railway revenue corresponded: and at one time it looked as if trade remittances through the Secretary of State would be heavier than the record figure of the previous year. Prices remained high, and there was much speculation based on the expectancy that this hectic energy would endure. With the armistices came a sudden change. The wheat export had stopped in September for other reasons; but cotton now fell off immediately, and there was a great slackening in gunnies. Imports of all kinds declined sharply, chiefly sugar and piece-goods. Panic fell upon the cloth market: prices came tumbling down, forward orders were cancelled and peace brought catastrophe to those who had been gambling wildly on the continuation of war. The reaction on the Government exchequer was mainly caused by the complete cessation of trade remittances to India. The Secretary of State stopped selling bills near the end of October, and since then we have lost the large exchange profits which a one-and-six penny rupee had been yielding us, while we had to go on at express speed coining rupees, and losing on them, to meet the unassuaged thirst of the people for metallic currency. All these factors will be discussed in more detail later. The cardinal point is that peace has laid its hand upon the unhealthy prosperity which the war had brought us; and we have now to descend to a more normal plane of trade and business.

"4. *Scarcity.*—To this painful process the chief obstacle at present is the persistently high range of prices for all the necessities, as well as the comforts, of life. The world factors responsible for high prices have been supplemented, so far as

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cereals are concerned, by the unfortunate agricultural situation over a large area in India. The outlook when the last Budget was prepared was generally good, although the several meteorological disturbances of the cold weather type which had appeared in January and February 1918 were all feeble and gave little rain. The weather was accordingly exceptionally dry throughout northern and central India. In the Peninsula on the other hand conditions had been unusually disturbed during January and February, and very heavy rain for the time of the year occurred in the west coast districts. The Arabian Sea monsoon appeared nearly three weeks before its normal date and gave widespread and unusually heavy rain over nearly the whole of the Peninsula for about five weeks. Its activities then began to decline and, after an appreciable improvement during the latter half of August, it merged during September into a complete break which continued till the end of the regular monsoon season. The Bay monsoon also arrived upwards of two weeks earlier than usual, and was of normal intensity. But unfortunately its activities were confined during nearly the whole season to Burma and north-east India. The average rainfall over the plains was in defect by 6·5 inches, or 19 per cent., which is the highest deficiency on record since the year 1899. The prolonged break in the monsoon adversely affected the area and yield of the principal crops. The condition of the crops now standing is on the whole favourable, especially in the northern and central parts of the country, but there is a serious reduction in area. The shortage of rain has affected most provinces, although the Peninsula was favoured with abundant rain during November and December and more recent falls have much improved prospects in the Punjab, Central Provinces and the United Provinces. The agricultural record of the closing year is therefore an unhappy one, and has entailed the usual consequences. Famine has had to be declared in the Ahmednagar district and in certain other parts of Bombay. Scarcity has been declared in 2 districts of the United Provinces, 6 districts of the Central Provinces, 11 districts and the Kathiawar Agency of Bombay. Distress prevails in Bankura, and is impending in Angul, in 5 districts of the United Provinces, 2 districts of Madras, and considerable areas in Central India. The number of persons on test works, in receipt of gratuitous relief, and in poor houses during the week ending 15th February 1919 was 128,178. Cattle are suffering even more than men, for there is a serious scarcity of fodder in the United Provinces, the Punjab, Bombay, Rajputana and the Bogra district of Bengal. Concession rates for the carriage of fodder by rail to affected areas have been sanctioned, and Fodder Controllers have been appointed in the Punjab and Bombay. All the elaborate mechanism for famine relief, well tried and now thoroughly understood, is ready to combat distress in its various forms. The approved prophylactic of agricultural loans on a generous scale has been already applied, the large sum of two crores having been sanctioned for advances in the United Provinces alone. The good seasons of recent years and the full prices paid for agricultural produce must have accumulated unusual reserves of rural wealth, and it may be expected that widespread or acute distress will be averted; but it is a sad reflection that this calamity should have befallen the country at a time when it had hoped to join in the universal thanksgiving at the end of war.

“ 5. *The Influenza.*—More calamitous than famine, or than a great campaign, has been the epidemic of influenza which ravaged India in the autumn of 1918. A reference to this terrible scourge was made by His Excellency the Viceroy in his speech at the opening of this session; and all that need be added is to emphasize the effect of the epidemic in weakening the capacity of the rural population to cope with their ordinary work, and particularly with the drought which simultaneously fastened on them. It has had most depressing results on rural efficiency, and has complicated the task of famine relief.

“ 6. *Commerce and Prices.*—In judging of the year's trade, it has to be remembered that the steady rise in prices, which continued from 1917-18 into the current year, frequently obscures an actual fall in the volume of imports or exports. Subject to this reservation we have an increase of £8 millions in the total value of private merchandise imported into India during the first nine months of the current year, as compared with the same period in 1917. For exports of private merchandise, the increase is over £9 millions. The export figures incidentally demonstrate the extent to which India was able to increase her assistance in the way of supplies to the Allied nations and their armed forces. Exports of cereals rose by over 50 per cent. to a total in 1917-18

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of 5,400,000 tons valued at £86,000,000. In the case of wheat the record figure of 1,500,000 tons was reached. In the earlier months of the current year, India's contribution of foodstuffs was maintained at an even higher level than in 1917. With the failure of the monsoon, however, the exportable surplus rapidly diminished and artificial checks on export have had to be imposed. Fortunately a marked improvement took place in the food situation in the Allied countries during the summer months.

"7. Our command of raw materials apart from cereals placed us in a highly favourable position until the effects of scarcity began to make themselves felt. The trade in oilseeds suffered, it is true, from the shortage of freight, which was naturally most marked in the case of seeds not essential for war purposes. But a rapid expansion has taken place in the crushing of seed for the export of oil, and there is a marked rise in prices: oil cake tends more and more to be retained for local consumption. Last year raw jute continued to decline as an export, and prices were low. In the summer of 1918 a sharp recovery took place, when it was apparent that the crop was likely to be short; and with an improvement in shipping facilities exports during the first nine months of the current year showed an advance in value of 100 per cent. on the 1917 figures. In manufactured jute, high prices appear to have restricted to some extent the foreign demand for gunny bags, but none the less this great industry has beaten all records by exporting goods to the value of £28,000,000 during the nine months April to December 1918. Record quantities of tea were exported in 1917-18 though at a somewhat less remunerative price than in the previous two years. The current year promises to be equally prosperous for the tea industry. Coffee planters have been less fortunate during the war, but should be able to look forward to the future without apprehension. Valuable new markets have been exploited and the English market has now been re-opened to Indian coffee. Exports of rubber have grown steadily during the war, though prices ruled low during the current year. The price of raw cotton reached unprecedented heights early in the current year and there was consequently a striking fall in our shipments both of the raw material and of cotton yarn. Another consequence was that the rates for country cloth became so exorbitant as to cause much hardship and discontent. With better news from the theatres of war, the holding up of stocks for still higher prices came to an end, and the whole position became easier; but there are again signs of an upward tendency. In cotton piece-goods from Indian mills, the export naturally diminished, with the high prices ruling in the local markets; but it is noteworthy that, in the first nine months of this year, a decline of 14 per cent. in the volume of export has been concomitant with a rise of 36 per cent. in its value. The net result of this brief review is to show the enormous strength that India has acquired as a producer, under peaceful conditions, of the chief necessities of life.

"8. *Restrictions on trade.*—With the cessation of hostilities, it has already become possible to withdraw many of the restrictions on trade which have been inevitable during the war. No one is more anxious than the Government of India to complete this process of liberation, and a word may now be said as to how far it has been possible to go in this direction and what is the position of Government with respect to the restrictions that still remain. Interference during the war with the normal course of trade has, as a rule, been undertaken in pursuance of one of three aims:—to satisfy India's own needs; to satisfy the needs of Great Britain and the Allies; and to hamper the enemy. Restrictions of the third class remain in full force. They consist in a complete prohibition of trade with enemy countries and a very strict control of trade with neutral countries adjacent thereto. These restrictions apply to other countries equally with India and their relaxation depends entirely on the decisions of the Peace Conference. Of the second class of restrictions, namely, those designed to assist the Allied cause, some are of necessity still in force. Until the food situation has become normal in the Allied countries and until their depleted industries have been rehabilitated, it is only just that they should have some form of preference in the supply of certain raw products and other necessities of national existence. The scheme for the control of tea which gave to the producer a guaranteed market at a fair price for a large percentage of his output has been maintained in the interest of the consumer hitherto, but will shortly be terminated. Control is still being maintained over mica which is an essential to Allied industry, and a system of licensing is being retained for certain other products for which a survey of the Allied demand is not yet complete. On the other hand, the restrictions on the export of jute manufactures,

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saltpetre, tanning materials and petrol have been removed. The control of raw and tanned hides has been very greatly relaxed subject to certain safeguards in the interest of the future of the trade. The tanning of skins is no longer prohibited and restrictions on the transport of skins by rail have been withdrawn and export ~~has~~ been re-opened. Shellac exporters have been relieved of their obligation to give preferential supplies to the Ministry of Munitions and free export of oilseeds, vegetable oils and manganese is now permitted. The prohibition on the import of motor cars has been raised. The Ministry of Shipping has already, subject to certain safeguards, terminated the Liner Requisition scheme and freights have been reduced to a fraction of their recent rates.

" 9. In the case of interference with trade undertaken in India's own interest, much has also been done. Restrictions on the transport of wool by rail and coastwise by sea, which were imposed in order to ensure adequate supplies of wool for the manufacture of Army blankets, have been removed, and numerous textile and other industrial undertakings brought under control for the production of war supplies have been freed from that control. The difficulty of obtaining supplies of manufactured articles from the United Kingdom has during the war forced many of the British Colonies in the East to look to India for the replenishment of their stocks. India herself has had great difficulty in obtaining supplies and it was eventually found necessary to establish a system of priority for demands of this nature on India similar to that instituted in the United Kingdom, and to couple with it a comprehensive set of restrictions on the exports from India of manufactured articles. With the termination of the Home priority scheme and the re-opening of exports in the United Kingdom, the necessity for these restrictions has largely ceased. The Indian priority system has, therefore, been abandoned as regards both demands from India on the United Kingdom and demands on India from the Colonies, and the great majority of manufactured articles have been expunged from our export prohibition list. Similarly in the case of drugs, for which the war produced a universally enhanced demand, the prohibition on export has only been maintained in the case of a very limited number, such as quinine, which are of vital importance to the health of the country. The failure of the 1918 monsoon has necessitated certain further restrictions on the movement of foodstuffs. The machinery for the control of rice originally set up in the interest of the Allies is now being applied to the relief of distress in India and to the distribution of supplies so far as possible to countries with Indian population. It has also been found necessary to prohibit the export of certain other cereals which formerly were unrestricted.

" 10. I may refer to one other respect in which it has not been found possible to remove the interference with the normal course of trade which Government has been obliged to effect. As this Council is aware, Government took powers during the last session to provide for the manufacture of standard cloth. Soon after this legislation was passed, the piece-goods market slumped and for some time the Act was not applied. Now, however, it has been found necessary to commence the manufacture and distribution of standard cloth in the interests of the poorest classes and I am sure that, if he were here, Sir George Barnes would like me to take this opportunity of acknowledging the willingness of the local industry to co-operate in the working of the scheme.

" 11. *War Effort.*—The beginning of the year witnessed the great German offensive in the West,—an offensive which had been foreseen by the Allies and to meet which every possible preparation had been made. The initial successes of the enemy were, however, great, and the situation became so critical that the Prime Minister called on India to rally again to the assistance of the Empire. How successful that effort has been is well known to this Council. His Excellency the Viceroy summoned a Conference at Delhi towards the end of April, and as a result of the resolutions passed thereat the Government of India offered to raise and train an additional 500,000 men in the twelve months commencing from the 1st June. This offer was accepted and recruitment proceeded apace. The raising of a large additional body of Indian troops involved heavy expenditure in many directions. Temporary accommodation had to be hastily provided; the recruiting and training staff had to be largely increased; the men had to be clothed, fed, armed and equipped; large bodies of men had to be moved by rail; more officers had to be entertained; and instructional classes of various kinds had to be hastily organised. I will not weary this Council with detailed

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figures, but will merely mention that the immediate result of this great expansion of our military activity led to an increase in our recoverable war expenditure from a scale of £60 millions in 1917-18 to an estimated expenditure of £70½ millions in 1918-19. This latter figure would have been far higher, had it not been for the decision by this Council last September to relieve His Majesty's Government of the charges of 200,000 additional troops with effect from 1st April 1918, and a further 100,000 troops from 1st April 1919. Fortunately, with the collapse of our principal enemies in October and November last, the necessity for continuing recruitment on this scale ceased. Nevertheless, the offer made by India of further assistance to His Majesty's Government has resulted in an addition of £12·7 millions to our military expenditure during the current financial year, and there will be further large sums due to His Majesty's Government next year, after which the Government of India will only be responsible for meeting certain non-effective charges as they accrue.

" 12. The raising of recruits was in some ways the simplest part of the task which India set before herself. Thanks to the loyalty and martial spirit of the peoples of India and to the magnificent efforts of the Provincial recruiting boards, men, both combatant and non-combatant, were obtained in large and increasing numbers. To stimulate recruitment, it was decided to offer still better terms to the Indian Army, which had already received a material concession in the grant of free rations to all ranks from the 1st January 1917. Consequently a gratuity was granted to each man on completing the recruit's course, and in addition, to every Indian officer and soldier, a war bonus payable every six months until the declaration of peace, or until general demobilization is declared. It was, however, the provision of the necessary munitions of war which presented the most urgent and difficult problem. To meet this, the activities of the Indian Munitions Board, which had been started early in 1917-18, were expanded in every direction. Additional staff was engaged; the Army Clothing Factories were expanded; the output of the Ordnance Factories was increased; and closer control was exercised over the stocks of imported articles still available in India. After three and a half years of war, India had been almost drained of such stocks, and it was essential to conserve for military purposes the little that was left. This, however, proved quite insufficient in most cases to meet our needs, and it became necessary to stimulate the local manufacture of many articles for which India had hitherto relied upon importation from abroad. A Controller of Contracts was appointed to supervise the purchase of all foodstuffs and various other articles for the use of troops. This measure led to considerable economies, as did also the assumption of control over a number of mills which were employed solely on producing flour and atta for the Army. In order to increase the world's food supply, and in particular to reduce the enormous demands made by Mesopotamia on India for feeding the troops in that country, a large and costly scheme of agricultural development was adopted in Mesopotamia. This, too, had to be financed by recoverable advances from India, and seed grains and most of the agricultural produce had to be furnished by this country. To meet the ever-increasing strain on our Railway system due to the larger movement of troops, passenger traffic had to be curtailed. Large quantities of locomotive and rolling stocks were sent from India to Mesopotamia and the whole output of rails from Tatas' works was utilized to meet overseas requirements, though the condition of our own lines was such that rails were urgently needed to replace those which were worn out. These we had to forgo. Simultaneously India had to be prepared to meet the contingency of a strategical situation arising which would enable the Powers in the West to threaten our Northern Frontier. This new danger entailed special measures to increase the mobility and radius of action of the troops which guard our country, and thus added to our already heavy financial burden.

B.—Currency and Exchange.

" 13. The foregoing narrative gives a necessarily brief account of some of the main currents in the difficult sea through which the bark of State finance has had to ride in the current year. It will have been seen that the year was one of great activity in the production of materials of war, of much inevitable dislocation in external trade, of high prices enhanced by speculation on the chance of protracted hostilities, of much internal prosperity for certain classes of the community, and of considerable hardship for others. Wealth was pouring into India in payment for

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its products and its services ; but the varying fortunes of the war and the incessant rumours which preyed upon the fears of the people stimulated the immemorial practice of hoarding. Half way through the year came the dramatic approach of unexpected peace. Speculation collapsed, and new alarms replaced the old. Labour trouble developed. Simultaneously there came scarcity, grievous epidemic, and much loss of agricultural efficiency and purchasing power. Still the energy of our manufactories continued, and labour which had been devoted to the prosecution of the war was diverted into the work of demobilisation. Running through all this complication was the priority that had to be given to the needs of the British and Allied Governments and the consequent interference with the ordinary channels and methods of trade. It was the whole of this kaleidoscopic movement which was reflected in the difficulties of our currency and exchange.

" 14. These difficulties were fully described by Sir William Meyer a year ago, and I need not attempt to do more than bring his narrative up to date. Put briefly, the problem with which he had to contend has two aspects. First, funds had to be provided on an unprecedented scale for war work in India and in countries where Indian troops were fighting. A large share of this outlay was on account of the British Government, who gave India a corresponding credit in London. To convert this credit into remittances was the difficulty; gold was unobtainable, and silver was exceedingly scarce. Thus the repayments of our war advances continued to bank up in London, and were of little help in meeting our expenditure here. Currency had to be created; and currency could take only three forms, notes, rupees or gold. To issue notes freely without a strong metallic backing was obviously unsound. To coin and issue our relatively small stock of gold would have been wasteful to a degree; the premium upon the metal would have driven, and did in fact drive, any coined gold out of circulation immediately; it was an emergency ration rather than a currency medium. We had no alternative but to provide silver rupees in immense quantity; and this was the second aspect of the problem. The silver produce of the world had become the subject of fierce competition among many nations; the price was rising in a manner which threatened the stability of our exchange; and the actual amount which could be procured in the open market was wholly inadequate to the demands upon us.

" 15. *Silver crisis in 1918.*—To appreciate the gravity of our silver position, it is necessary to go back to the beginning of 1918. The absorption of rupees at that period was monotonously high, rising to over $1\frac{1}{2}$ crores in each of the first three weeks of January. At the end of February the rupee balances had fallen to $12\frac{1}{2}$ crores, a point which in previous years would have been regarded, in the absence of large supplies of silver available for further coinage, as marking a position of grave danger. March saw no improvement, and on the closing day of the financial year the silver balances had been brought to under $10\frac{1}{2}$ crores. It was clear that a serious crisis was impending and to many who followed the figures of April and saw an absorption of $4\frac{1}{2}$ crores in the first fortnight of that month, catastrophe must have seemed imminent. Our thin line of rupees had been precariously supplemented by an issue of sovereigns in parts of India where gold is freely taken in payment for the crops; but the benefit of this expedient was transient and its continuance unjustifiable. In April the position at Bombay was most critical. Rupees were pouring out to finance the cotton crop at fanciful prices. Bad news from France brought a run upon our currency offices by timid holders of our notes. Our visible reserve of silver had dwindled to insignificance, and for several days the maintenance of specie payments hung in the balance. The Mints however responded nobly to the strain, the Controller of Currency scraped together every rupee that could be spared from other parts of India, and the run upon us abated. Similar difficulty had however arisen in Madras and a minor crisis a little later at Lahore made things no easier. Every ounce of silver that could be laid hands upon was poured into the Mints; the Mints worked night and day; and yet by the end of April our rupees had diminished to $7\frac{1}{2}$ crores and by the end of the first week in June to little more than 4 crores. It seemed incredible that business could have been carried on so far below the minimum of safety; and to those of us who were watching the position in England it appeared a certainty that our paper currency would have to be declared inconvertible. Skill and audacity however prevailed and from that time onwards, with the help which had now begun to arrive from America, the situation improved.

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" 16. The possibility of such a crisis as I have been describing had not been overlooked by those who were responsible for the solvency of India. Their thoughts had naturally turned to America, the great storehouse of silver. The Mexican mines had been working far below their full capacity, owing mainly to political disturbances. In the United States production had been hampered by labour difficulties and the high prices of machinery and chemicals ; but their Government was still buying and seemed most likely to be able to help us. In February 1918 therefore an appeal was addressed to them by Lord Reading, who represented the serious set-back which the war efforts of India would receive if we were unable to continue rupee payments. The Government of the United States were wholly sympathetic, and almost immediately arranged to sell us 6 million⁰⁰⁰ ounces. When the crisis became still more acute in April, they offered us another two million ounces. At this end, special measures were taken to accelerate the transit of the silver thus obtained. For example, with the co-operation of the Naval authorities, the Royal Indian Marine vessel " Northbrook " was diverted to Hong Kong to bring to India a large cargo of silver which was awaiting transshipment there from San Francisco. This consignment reached India on the 4th June, and marked the turn of the tide. By that time, more substantial relief was in prospect. Ever since the middle of 1917, the United States authorities had been anxious about the payment in silver for their heavy purchases in the East, particularly their orders for jute and gunnies. For this purpose they ultimately turned to the vast inert reserve of dollars which their Treasury held as security for their Silver Certificates. In April there was introduced in Congress a Bill, subsequently known as the Pittman Act, enabling the United States Government to withdraw Silver Certificates and to borrow from the Treasury the greater part of its dollar reserve of 375 million ounces of fine silver. This measure was commended to the Legislature by a personal message from the President as a war measure of national importance, and it became law at record speed. Early in June, an agreement was arrived at between Lord Reading and the United States Government, by which the latter consented to let India have 200 million ounces of the silver thus released, on terms which no one would hesitate to describe as generous to India. I need not go into details here ; I will only ask the Council to recognise the skill and patience with which these lengthy and delicate negotiations were conducted on our behalf by Lord Reading and by Sir James Brunyate, who was at his right hand throughout as technical adviser and advocate of India's needs.

" 17. The announcement about the middle of April that the United States were arranging to help us had a marked effect in relieving anxiety in this country. It is certain that in the critical weeks of May and June we could not possibly have carried on with the low balances at our command, had we not been able to reassure the public as to the adequacy of our future silver supplies. By the beginning of July shipments of silver under the Pittman Act began to arrive in large quantities, and during the succeeding months a position of relative safety was gradually reached. This would have been attained more rapidly but for the serious difficulties with which our mints had to contend owing to repeated attacks of influenza and to the concurrent demand for small coinage. Although the return of rupees which can normally be expected in the slack season was absent, the rupee balance steadily improved throughout July, August and September, and by the end of September our stocks had risen to nearly 12½ crores. With October and the commencement of the busy season the absorption once more overtook the coinage, and by the end of November balances had fallen to 8½ crores ; this rendered it necessary for the mints, which had been endeavouring to cope with an intense demand for small coinage, to concentrate once more on the coinage of whole rupees. Special measures were taken to improve the mints' output, and a system of double shifts was instituted. I should like here to pay a tribute to the staff of both the mints for the loyal way in which they have responded to the further call made upon them, in spite of the continuous strain under which they had worked throughout the year. As the result of these measures, combined with the gradual passing away of the sequelæ of influenza, the output of the mints during December attained the enormous figure of Rs. 834 lakhs of rupees, which is a world's record, apart from a concurrent outturn of small coinage,—in all, over a hundred million pieces—and by the 22nd February our rupee balance stood at 13 crores.

" 18. *Expansion of the Paper Currency.*—At this point we may now leave the silver difficulty, though there is still much to be said upon it as regards the future ; and

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turn to the other form of currency, paper to wit, which had to be created to meet the emergencies of the year. The expansion of our paper currency, in spite of the distrust with which the rumours of war had burdened it, has been striking. On the 31st of March 1915 the net circulation, excluding notes held in the reserve treasuries, was 55½ crores; on the same date in 1917 it had risen to 82 crores, and in 1918 to 98 crores. At the present time it is about 150 crores. This inflation, in many ways unwelcome, has not been allowed to go beyond the sheer necessities of the time. High prices and the disappearance of rupees from circulation rendered the use of notes imperative, particularly for the finance of our great staple crops. In Bengal, where silver rupees had previously been almost exclusively employed for the finance of jute, the bulk of the crop has been financed in the current year by notes; paper has also been used almost wholly for the finance of the cotton crop. It cannot be pretended that this has been entirely a voluntary process. With our silver stocks at the low level to which they fell last year, it was essential to concentrate them in the head currency offices, as it would have been otherwise impossible to meet our legal liability for the encashment of notes there. Free encashment at our district treasuries was therefore no longer feasible, and we had reluctantly to withdraw that facility in a very large degree. Similarly, in order to safeguard our position at the currency offices, we were obliged, during the course of the crisis, to prohibit booking of specie by rail and steamer, and also to place an embargo on its transmission by post. However undesirable these measures may be in themselves, we can only appeal to the emergencies of the year and to the supreme importance of carrying the country through the war, and maintaining its usefulness, without a breakdown in the machinery of its financial business. Our position was intrinsically sound, and it would have been unpardonable to allow our work as producers and manufacturers of war material to be paralysed by technical currency difficulties.

"19. The rapid expansion of our paper currency had certain unavoidable consequences. A minor sequel was the increased demand for subsidiary coinage. In coping with this, the Mints have been hampered by the incessant demand for rupees, as well as the difficulty at one time of obtaining nickel in sufficient quantities. The latter defect should before long be remedied; but the provision of small change is at present admittedly inadequate. A graver consequence of our large note issues—and one to which several questions have recently been directed in this Council—is the discount at which our notes have been changing hands in many places. The matter is one of great concern to Government; it has given opportunities for profiteering to unscrupulous people, trading on the ignorance and gullibility of the poorer classes, with the result that hardship has unquestionably been caused to many. It is not easy to see, things being as they are, how this particular defect could be removed unless we were in a position to renew the encashment of our currency notes at every treasury in India,—a consummation devoutly to be wished for, but at present somewhat distant. Happily however signs are not wanting that the people, as personal experience tells them that notes are accepted by Government at their face value, are acquiring greater confidence in resisting improper attempts to exact commission. It would be idle to pretend that paper can ever be viewed by the ordinary villager with the same assurance as metallic currency; the whole conditions of his life make that impossible; but it is legitimate to hope that, for the daily transactions of the market, our paper currency will steadily grow in popularity. Gratifying confirmation of this hope is found in the unexpected readiness with which our new low value notes have been accepted by the public. As the Council is aware, one rupee and two and a half rupee notes were put into circulation in December 1917 and January 1918 respectively. At the close of December 1918 the value of one rupee notes in circulation amounted to 9 crores and of two and a half rupee notes to over 2 crores. The latter note has not achieved the same popularity as the one rupee pieces, possibly owing to the risk of confusion with them. The whole question of designing new and at the same time more attractive forms for our currency notes is now under examination.

"20. *Control of export finance.*—In his last Financial Statement Sir William Meyer referred at some length to the effect upon exchange of the huge balance of trade in India's favour and the great difficulties which had had to be surmounted in order to ensure that exports from India, of urgent importance for the war, should not be handicapped by the inability of the Exchange Banks to provide the necessary finance. The

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necessity of safeguarding such exports obliged the Secretary of State and ourselves, not only to adopt certain measures of control, but also to make a widespread appeal for the co-operation of merchants and others, with the object of securing that the financing of these war exports should have the first call upon the funds set free by homeward remittances. I should like here to pay a tribute to the response which our appeal met with. Everyone who is conversant with practical exchange matters knows that the control instituted over the operations of the Exchange Banks could without much difficulty have been evaded by the trading public, if motives of patriotism had not constrained them to fall in with the measures which Government had initiated. Isolated instances of evasion were, indeed, reported to us from time to time, but I am happy to say that the great bulk of merchants having foreign business most loyally co-operated, with the result that the financing of the export of wheat and foodstuffs, sandbags, and other articles which were urgently needed in Europe, was carried through successfully, and Government's grateful thanks are due to all those who, by resisting the temptation to profiteer in exchange, rendered this result possible. During the current year the former difficulties in the way of arranging for the finance of exports of urgent national importance have been practically absent, owing to the very different situation which exchange has reached as compared with what we had got accustomed to in the last two years.

" 21. *Movements of Exchange.*—From the beginning of 1916 silver began to break away from its old pre-war level of about 26*d.* per ounce; and as it rose, exchange left the 1*s.* 4*d.* rate and painfully climbed after it. - This time last year the rupee was quoted at 1*s.* 5*d.* and silver at about 42*d.* per ounce. In April 1918 however the position was stabilised by our purchase of American silver. The reserve from which we were subsequently to draw had been held at the rate of 1 dollar per ounce, and that rate determined the price at which silver was sold to us, while our agreement with the United States Government bound us not to buy any silver at a higher price while the Pittman Act remained in force. As Sir William Meyer pointed out last year, it would be impossible for us to face a position in which we should be turning out rupees at a loss and placing a permanent premium on the export of our silver currency. It thus became necessary to fix a sterling exchange value for the rupee which would ensure that our coinage would not be liable to be smuggled out of India in indefinite quantities. Accordingly, with effect from the 12th April, the rate for Council drafts was fixed on a basis of 1*s.* 6*d.* per rupee for immediate telegraphic transfers and this rate still remains. Early in July however the weakness of the monsoon and a falling off in the normal supply of export bills seemed to threaten a fall in exchange. Business men with funds in India which sooner or later would have to be remitted to England began to consider the desirability of settling their exchange against a possible drop. There is evidence of a considerable accumulation of such funds, seeking temporary investment in India in preference to remittance to England. The reasons were various: taxation was heavier in England than here: hopes had been entertained of a further rise in exchange; money was being kept handy for *post-bellum* developments: and there was always the uncertainty about being able to recall spare money from England with the same promptitude as in former years. There was thus a large amount of floating capital which any threat of a fall in exchange would bring out for remittance purposes. For some time, although weakness continued, there was no real apprehension, as a similar position had arisen in September and October 1917 and had rapidly passed away. By October, however, the wheat exports had closed down, the demand for remittance quickened and considerably exceeded the supply of bills, and a new problem was definitely established. The first step to meet the situation was naturally the cessation of the sale of Councils, but this could only be regarded as preliminary to further action. In pre-war times, when no one dreamt of the intrinsic value of the rupee soaring above 1*s.* 4*d.*, the problem would have been a simple one, as it would only have been necessary to sell reverse councils at or about the ordinary gold point. In the conditions set up by the war the problem was not quite so easy. We decided, however, that, without prejudice to our future exchange policy, it was essential to maintain the stability of exchange at or about the existing rate, until such time as it would be possible to estimate more clearly the new conditions of the financial world and their re-actions upon our permanent exchange policy. Accordingly, early in November we offered to sell telegraphic transfers on London at the rate of 1*s.* 5½*d.* for

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immediates and 1s. 6 $\frac{1}{2}$ d. for deferreds. This announcement was, I believe, generally welcome, and it certainly had a steadying effect on the markets. A total of £3,560,000 was sold up to the beginning of December. This satisfied the immediate demand for remittance, and seemed to restore confidence. For some time subsequently the balance of exchange remained fairly even, there being quite enough demand for sterling to cover the few bills offering. More recently, the demand for remittance has again somewhat exceeded the supply of bills, and during February we sold a further small amount of sterling.

C.—Revised Estimates of Revenue and Expenditure.

" 22. The peculiar features of the year find their next reflection in the extent to which our current revenue and expenditure have departed from the estimates presented to this Council a year ago. In discussing these figures reference, except where otherwise mentioned, will be exclusively to the Government of India's own receipts and charges. The provincial transactions, save in so far as they affect our ways and means position, are more properly the subjects of scrutiny and debate in the provincial Legislative Councils, and in the case of the provinces I shall therefore merely give a brief resumé of their collective transactions. On the Imperial side, it will be remembered that Sir William Meyer budgeted for a total revenue of about £74 $\frac{1}{2}$ millions and expenditure of about £71 $\frac{1}{2}$ millions, giving an Imperial surplus of rather over £2 $\frac{1}{2}$ millions. Our latest figures suggest that the revenue will be better by £11 millions, but the expenditure heavier by £18 millions. The position is thus worse than our estimate by £7 millions, and we shall close the year with a deficit of £4 $\frac{1}{2}$ millions. For this transformation the chief cause may be taken as being the liability accepted last September for the cost of the additional Indian troops. Our instalment of that liability for the current year, including the extra pension charges incurred up to date, amounts to about £12 $\frac{1}{2}$ millions; and if we had not undertaken this contribution to war expenses, our transactions for the year would have ended, it may be assumed, in a revenue surplus of £8 $\frac{1}{2}$ millions, or an improvement of £5 $\frac{1}{2}$ millions on the Budget. To this result the chief contributors would have been exchange, railways, customs and the mints; with a substantial set-off from losses of land revenue, higher military outlay, and a general rise in the expenses of our civil departments due, in some cases, to increased allowances for the higher cost of living. The more important variations are briefly discussed below.

" 23. *Exchange*.—As the Council is aware, our accounts are prepared on the basis of 1s. 4d. to the rupee, and my predecessor did not feel himself justified in taking credit for what we should gain by a higher rate. The position at the time was unstable, and he prudently refused to gamble on a continuance of the rate which was then in force—approximately 1s. 5d. In April however the arrangement with the United States Government, to which allusion has been made above, made it necessary to fix the sterling exchange value of the rupee arbitrarily at 1s. 6d. We have thus been able to meet our sterling obligations at a great saving in rupees as compared with the Budget provision on the basis of 1s. 4d. *Per contra*, we deduct from this gain our loss on the coinage of rupees which are intrinsically worth more than their legal issue price of 1s. 4d. The net profit for the year is expected to be £4·3 millions. At one time it looked as if the figure was going to be much higher. Indeed the Council will recollect that in September last Sir William Meyer hoped that the first instalment of our new war liability might be met in full out of a surplus accruing largely from this windfall. That his hope was not realised is due to the change which came over the situation at a later stage. The stopping of the sale of Council Bills in October meant that no further gain from exchange has accrued on these transactions, while the sale of "reverse Councils" has made a hole in the gain already to our credit. Furthermore, our receipts of silver will be greatly in excess of the September estimate, and the loss on coinage will be correspondingly enhanced. Had war continued, it is quite probable that our first part of the contribution would have been liquidated in the manner which Sir William Meyer hoped for; but on the other hand subsequent payments on the same account would of course have been larger.

" 24. *Railways*.—These have again been a great stand-by. Though we were informed a year ago that the limit of the carrying capacities of the lines had been

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practically reached, and that a further advance in receipts would be handicapped by the difficulties in war conditions of effecting repairs and renewals, the earnings have continued to grow, and are now expected to reach over 76½ crores against 70½ crores taken in the Budget. After allowing for some increase in the working expenses the net improvement amounts to nearly £2½ millions.

Customs.—Our revenue for the current year was estimated at 16½ crores. As a result partly of continued high prices it will probably rise to 19 crores, in spite of the heavy handicap of the freight position, among the more important tariff heads contributing to the improvement being sugar, tobacco, manufactured articles and the excise duty on cotton goods.

Mint.—An improvement of £1·3 million is expected. Over one-half of this represents the profits on the subsidiary nickel and bronze coinage for which there has been an extraordinary demand throughout the year. The balance is seigniorage on rupee coinage, the volume of which has been greatly in excess of figures which could safely be taken into account a year ago.

Army.—The increased outlay on the Army in India, about £2·2 millions exclusive of the special war contribution, will be explained in detail in a later section. Briefly it has been due in the main to the unforeseen and unbudgeted operations against the Marri tribe, and to the necessity for a large mobilization on the North-West Frontier as part of the general Imperial strategy against the far-flung German menace. Contributory items to the excess have been the higher railway charges and the increased cost of food.

Scarcity.—The direct effects of scarcity are seen in the remissions and suspensions of land revenue. The drop in land revenue receipts will be most marked in Bombay (64 lakhs), the United Provinces (53 lakhs), Madras (14 lakhs) and the Central Provinces (12 lakhs). The total Imperial share of the loss of land revenue is just over £1 million, to which must be added, although they appear under the Transfer head, payments which had to be made to Bombay and the United Provinces in order to prevent their land revenue receipts from falling below a guaranteed minimum; those payments aggregate about 43 lakhs. It is not expected that there will be any excess over the normal grant for Famine Relief and Insurance. The Imperial share of actual relief measures will cost about £400,000, and the portion of the grant available for avoidance or reduction of debt will now amount to £130,000 only.

" 25. *Provincial Estimates.*—Under this head all that need be said is that Sir William Meyer budgeted for a small surplus of £130,000 for the provinces collectively. The gross provincial expenditure will be slightly exceeded; and there ought to be a more than corresponding increase in provincial revenues in spite of a somewhat heavy loss (£800,000) of land revenue, with the result that these are now expected to show a surplus of over £1 million. Our obligations are due to the provinces for the loyal help that they have given in a very difficult year by keeping down their expenditure, and for the many devices by which they have pursued economy.

D.—Ways and Means.

" 26. The ways and means problem in India is always a double one. We have not only to consider whether our total resources, in London and India combined, are sufficient to meet the probable calls on them; we have also to see that the money is where it is wanted; in other words, we have to consider the distribution of those resources between London and this country. It frequently happens that one of these two aspects of the problem is much more important than the other. Thus, before the war, the difficulty was usually to provide for sufficient total resources to meet capital expenditure on our productive works; there was rarely any difficulty as regards their distribution, for in most years we could always rely on trade demands being more than large enough to absorb the Council drawings by which our funds were remitted home to pay for our railway and public works material. Within the last few years, however, as Sir William Meyer has brought out prominently in connection with his last two budgets, the main difficulty with which we have had to deal has been distribution. This difficulty arises from the fact that we have had to meet, apart entirely from the expenditure finally debited to Indian revenues, cash outgoings in

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India on an enormous scale exceeding our own expenditure. These very heavy disbursements, on behalf of the Imperial and other Governments, have been repaid to us in London; and there we have recently had such ample funds that the Secretary of State was able to set aside, apart from his ordinary cash balance, a special reserve of £20 millions in order to meet liabilities likely to come upon us in future. The trouble has been that, except in so far as the Secretary of State could purchase and remit silver to us, there has been no method by which we could bring to India the large resources which we possessed in London, and in consequence we have been obliged to incur a large amount of floating debt in this country, and to borrow large sums from our Currency Reserve, measures regarding which I shall have more to say later on.

" 27. As was anticipated, these difficulties continued in an acute form during a considerable portion of the current year. Sir William Meyer estimated that, without including any provision for Council drawings by the Secretary of State, our cash outgoings in India, apart from those debited to our own Indian revenues, would amount to about £78 million. This represented mainly war expenditure on behalf of His Majesty's Government, for which we are repaid in London, and included other remittance transactions somewhat similar in character and also certain other non-revenue transactions. In the event, the funds which we have to find are expected to amount to no less than £141 million made up roughly as follows :—

	£ million.
War outlay on behalf of His Majesty's Government recoverable in London	72·7
Funds supplied for East Africa	3·3
Postal and money order transactions	4·2
Excess of Treasury Bill payments over receipts — <i>vide</i> paragraph 36 below	16·7
Repayment of temporary loan taken from Bank of Bombay in 1917-18	2·7
Council Bills	20·6
Cost of military stores and equipment purchased in advance of allocation to definite objects	12·7
Rupce credits for Federal Reserve Board in part payment for American silver	11·0
Remittance of gold in part payment of same	2·0
Additional <i>takavi</i> loans	1·4
Total	141·3

These transactions have been financed in the following manner :—

	£ million.
Receipts from Indian War Loan (inclusive of cash certificates)	37·1
Receipt of purchased silver	56·3
Surplus of revenue over expenditure in India and miscellaneous transactions	18·0
Issue of currency notes against additional investments	24·7
Receipts in India from sales of reverse Councils (£5·4 million less loss on exchange)	4·8
Reduction of balance	5·4
Total	141·3

" 28. Of the disbursements which we have had to meet, no remarks are required upon our war outlay on behalf of His Majesty's Government or the remittance to East Africa, as the nature of these has already been explained in previous Financial Statements. The amount of our money locked up in advance purchases of military stores and equipment has considerably increased during the current year. Pending their allocation to specific requirements, the cost has been charged to a suspense head. As they are so allocated, the cost will be treated as expenditure debitable to Indian revenues or recoverable from the Home Government, and, since the accumulation of stocks took place with reference to war conditions, we expect that in the coming year the lock up of funds will be very substantially reduced in this way. Apart from this, we expect even during the current year on the other side of the account to obtain an advance of £5·9 millions from the War Office against purchases

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so far made. The large payments on account of postal money orders are due to the continuing demand for remittance to India in this form in the earlier portion of the year. The Treasury Bill transactions will be separately discussed; in brief we anticipate that, as against ₹43½ crores outstanding at the commencement of the year, our liability in respect of Bills issued to the public will have been reduced to ₹27½ crores at its close. The only other important item on the outlay side consists of the rupee credits granted to the Federal Reserve Board in connection with the agreement under which we have purchased silver from the United States Government. Briefly, the position is that one of the methods by which we are making payment for the silver delivered to us by the United States in the current year is by granting rupee credits to the Federal Reserve Board at a rate representing approximately the cost of laying the rupees down in India—1s. 6d. to the rupee—for the purposes and to the extent required by them for financing exports from India for work of urgent national importance in America. For the rest, we are making over to the United States Government the equivalent of £2 millions in gold, and the balance which is not covered by these and the rupee credits granted to the Federal Reserve Board will be settled with the United States Government by His Majesty's Treasury, to whom the Secretary of State will make the necessary payment in London.

"29. On the receipt side, I shall touch later upon the results of the war loan. Though the proceeds of this are payable to His Majesty's Government, that payment is made in London, and meanwhile we have the use of the money received by us in India. We anticipate that we shall be placed in funds to the extent of no less than £56 million in the form of silver received either from the American Government or as a result of the Secretary of State's own purchases. This silver is, after receipt, placed in the Paper Currency Reserve and notes are issued against it to our treasuries to the extent of its anticipated rupee outturn, though a good deal of the silver will not actually be coined up until next year. Next come the funds we have obtained by issuing notes against an increase in the investment of the Paper Currency Reserve. £16 millions, or ₹24 crores, were invested in British Treasury Bills under the powers obtained in March last. The balance has been invested mainly in British Treasury Bills but partly also in Indian Treasury Bills under the powers taken by an Ordinance in December 1918 of which the Council will later be asked to continue the operation by legislation. It is desirable that I should say a few words here regarding the last mentioned transaction. Under the last Ordinance our total investment powers stand at 100 crores. Up to 80 crores of this can be invested only in British Treasury Bills; while 10 crores may be invested only in Government of India securities, and the remaining 10 crores in either British or Indian Government securities. Our actual investments in Indian and British securities other than Treasury Bills amount at present only to about 11 crores, and the rest of our investments are entirely in the form of Treasury Bills, of which about 9 crores may at our option be either British or Indian. It must be observed, however, that investment in British Treasury Bills does not increase the total funds at our disposal; the Secretary of State merely transfers the Bills from his own treasury to the currency reserve in London, while we release their value from our currency reserve in India. If however our Paper Currency Reserve here buys our own Treasury Bills, payment is made to our Treasury in notes, and our total resources are thereby temporarily increased. Of this more will be said later.

"30. I now turn to the Secretary of State's position. He has to meet in the current year the following disbursements:—

	£ Million.
Ordinary home charges, including capital outlay	22·9
Payments for silver	44
Payment to the Treasury of the proceeds of the Second Indian War Loan .	88·4
Investment in British Treasury Bills on behalf of the Paper Currency Reserve	20·7
Sterling transfers on London	5·4
Discharge of India Bonds and Railway debentures	1·8
Miscellaneous transactions	3·1
Total	181·3

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Against this we estimate that his resources will be as follows:—

	£ million.
Receipts from Council Bills	20.9
Recoveries from His Majesty's Government for disbursements in India on their behalf at the rate of exchange of 1s. 5d. and 1s. 6d. per rupee inclusive of a recovery of £5.9 million in respect of stores charged to Suspense	86.3
Recovery from the East African Protectorate at the same rates of exchange	3.6
Withdrawals from special reserve	18.1
Postal and money order transactions	4.8
Reduction of cash balances	3.1
Total	131.3

We do not estimate that the Secretary of State will pay over to the Home Government during the current year the complete proceeds of our second War Loan, it having been found convenient to throw forward the payment of a portion to next year's budget. The net effect of these transactions will be to leave the Secretary of State with a closing balance of £7.5 million against an opening balance of £10.6 million.

"31. *England and India combined.*—When we consider the combined India and England position, the matter is greatly simplified by the fact that the various transactions which represent cash outgoings in India and recoveries in London, and *vice versa*, can be cancelled, and we have only to look at the net result of our non-revenue operations. This is shown briefly in the following statement:—

<i>Outgoings.</i>	£ million.	<i>Receipts.</i>	£ million.
Discharge of treasury bills in excess of issues	10.7	Excess of proceeds of war loan over payments to His Majesty's Government	4.2
Cost of military stores and equipment purchased in advance of allocation to definite objects	12.7	Issue of Indian Treasury bills to the Paper Currency Reserve	4.0
Imperial deficit	4.8	Withdrawal from Special Reserve	13.1
Capital outlay on:—		Recovery from War Office in respect of stores charged to the Suspense head	5.0
Railways	4.4		
Irrigation	0.8		
Delhi	0.8		
	5.0		
Discharge of debt (inclusive of railway debentures and temporary loan from Bank of Bombay)	4.6	Provincial surplus	1.1
Net issues of Imperial and Provincial loans	1.3	Net deposits into Savings Banks and miscellaneous transactions	1.8
	38.6		30.1

The difference will be met by a reduction in our total cash balances from £25.9 millions at the commencement to £17.4 millions at the close of the year.

E.—Borrowing and the Money Market.

"32. *The War Loan.*—It will have been seen from the figures just mentioned how greatly our position was helped by the success of the Second Indian War Loan. The receipts from the main section of the loan amounted to ₹51½ crores and those from the Post Office section to over ₹5½ crores, making a total of ₹57 crores, or £38 millions. Though we did not, as on the previous occasion, offer any conversion rights in respect of past loans, the terms of the 1918 loan were undoubtedly more attractive than those given in 1917 since, in addition to 3 and 5-year War Bonds, we also offered 7 and 10-year Bonds bearing the same rate of 5½ per cent. free of income-tax

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and repayable at the rate of **Rs 103** and **105** respectively. That the 10-year Bonds proved a great attraction to investors is clear from the fact that over 40 per cent. of the loan was taken in the form of these Bonds, which are already changing hands at **Rs 101** or thereabouts. While the attractiveness of the loan as an investment has no doubt had much to do with its success, nothing like the same amount would have been obtained but for the patriotic and most valuable assistance rendered by a host of willing co-operators throughout the country, from captains of industry like our honourable friend Mr. Ironside down to the humblest workers in the villages.

“ 33. The success of the loan suggests certain natural reflections. Apart from the actual amount realized, the most encouraging feature of these operations has been the enormous increase in the number of people throughout the country who have become holders of Government securities. In the 1917 loan the number of investors, excluding purchasers of Cash Certificates, was 155,103; in the 1918 loan the subscribers number no less than 227,706. It is clearly of the highest importance that we should do all we can to retain, and if possible increase, our new *clientèle* and so foster the seed which we hope we have sown. In the first place, India, if she is to exploit to the full her vast natural resources, will require a large outlay of capital both by the Government and by private enterprise, and for this purpose a steady stream of investment within India is essential. Secondly, the gradual spread throughout the country of a habit of investment will help to divert to fruitful purposes India's sterile hoard of precious metals, to the mutual advantage of the individual and the State. Thirdly, the effect of the substitution of investment for hoarding will minimise India's demands for future additions to her metallic currency and thus help to solve one of the most pressing problems in front of us. Progress in this direction must, I need hardly say, go hand in hand with the very necessary development and extension of banking facilities.

“ 34. I should like in connection with the loan to mention that the Government has been doing what it can to adapt the previous procedure for the issue of its loans to the circumstances of the small investor. Previous to the issue of the 1917 war loan, subscriptions to our annual loans were for the most part confined to a few Banks and financial houses, the loans being allotted on tender. The former procedure, involving as it did the submission of application forms and the issue of allotment letters and so forth, was found to be quite unsuited to a loan of the magnitude of that floated in 1917. There was accordingly devised, with the co-operation of the Presidency Banks, a new and greatly simplified procedure whereby at most important centres scrip could be issued over the counter, and at other places after a very short delay by the Accountant General, instead of its issue being concentrated at the Public Debt Office in Calcutta. I need not go into any great detail with regard to these arrangements, as they are fully described in a very interesting report on the 1918 loan by our Controller of Currency. I may however add that we are also considering the possibility of further adapting the law and procedure relating to our securities, by the elimination of irksome formalities, so as to meet the new situation which has arisen from the enormous addition to the number of our creditors.

“ 35. *Cash Certificates.*—The figures given above do not include Cash Certificates. The results of these may at first sight be regarded as disappointing. We had a net receipt in 1917-18 of about **£6** millions. During the current year we expect that, as against fresh certificates issued to the value of **£2.1** millions, those presented for payment will amount to **£2.5** millions, or, in other words, that there will be a net payment of about **£½** million. It would seem that in the operations of the first war loan the zeal of the canvassers occasionally outran their discretion, with the result that in some areas those who took up certificates presented them not long afterwards for encashment in considerable quantities. Apart, however, from this, it is not unnatural that in a year of scarcity some proportion of those having their funds invested in this way should have found it convenient to realize them. The present indications are that the weaker holders are in the process of being eliminated; while, therefore, we estimate that in the coming year the receipts and payments will balance each other, we can hope that gradually the merits of the Cash Certificate as a form of investment for the small man will be more and more generally appreciated.

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" 36. *Treasury Bills and Bank advances.*—Another important item in our financial operations was the further issue of Indian Treasury Bills. At the commencement of the year the bills outstanding amounted to Rs 43½ crores, against which we anticipate that the outstandings at the close of the year will be about Rs 34 crores, inclusive of Rs 6½ crores issued to our Paper Currency Reserve. When the year opened we were faced with heavy maturities in April amounting to Rs 12½ crores, three-fourths of which, however, were replaced by fresh sales during that month, while the remainder together with maturities of Rs 8½ crores in May were more than replaced by fresh sales before the 3rd of June. On this date the sale of treasury bills was shut down in view of the opening of the war loan campaign. While the war loan was in progress, Rs 35 crores of treasury bills were discharged and Rs 4 crores received under discount by way of subscription to the loan as the equivalent of a cash subscription. Our heavy military and other continuing disbursements in July and more particularly in August forced us not only to use up our war loan receipts as these came in, but also to look for some method of supplementing them. We were very reluctant to re-open treasury bills while war loan operations were in progress, and the extent to which Government disbursements were at that time returning to the Presidency Banks fortunately made it possible for them to assist us with ways and means advances to the extent of no less than Rs 17 crores. These were for the most part liquidated in time for the Banks to make use of the money when the trade demand of the busy season began. When the main section of the loan closed, issues of the longer-dated treasury bills were re-commenced, the issue of three months' bills being added in November, and the rates subsequently raised in January. With the tightness of money during December and January, the receipts were small, but during the last few weeks, as the general money market has eased, funds have again flowed in more freely from this source, the position at the end of the year being that, excluding Treasury Bills issued to the Paper Currency Reserve, our outstandings under this head are estimated to stand at Rs 16 crores less than at the commencement of the year.

" 37. *The Money Market and Presidency Banks.*—This brief account of our treasury bill operations leads naturally to a consideration of the general money market conditions during the year. At the commencement of the year the markets generally were inclined to be nervous, not merely on account of the military situation, but also particularly because of the approach of the April cotton settlement at Bombay, where the speculative transactions involved had been unusually large. Prices of cotton had risen; a squeeze for money was threatened in Bombay; and those heavy speculators whose anticipations had been falsified by events appealed to Government to intervene by fixing a maximum price to protect them from loss, declaring that unless this step was taken a general financial debacle was inevitable. Government decided that the circumstances did not justify their intervention, and in point of fact the settlement was attended by no serious crisis, and as usually happens in Bombay the period of tight money rapidly passed away. Incidentally as the result of the financial disturbance attaching to the April settlement, which recurs almost every year though not always in so aggravated a form, a more civilized system of monthly settlements has been evolved. These are understood to be working without friction and if, as may be hoped, they have come to stay, they promise to make the operations of local speculators less a matter of anxiety to the general commercial public.

" 38. The receipt of the war loan proceeds and the absence of any substantial trade demand caused the percentages of cash to liabilities in all three Presidency Banks to improve throughout July. Before the end of August, however, the Bank of Bengal began to feel the demand for the finance of jute. In the previous year, owing to the low price of the crop and the fact that the jute concerns were possessed of large resources of their own, the Bank of Bengal had been called upon to provide finance to a very much smaller extent than usual. In the current year, owing to higher prices and possibly also to the fact that many firms had invested heavily in the loan, the Bank's jute advances were fairly large and from the end of July their cash percentage steadily fell. The Bank of Bombay's cash continued to increase during August, but after that month the effect of the disbursements by Government of the large ways and means advances taken from the Bank made itself felt, and the cash dropped from Rs 14 crores at the end of August to Rs 9½ crores

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at the end of October. Simultaneously the Bank of Bengal's cash had steadily decreased from Rs15 crores at the end of August to Rs9 crores by the first week in November, and both Banks accordingly then raised their rate from 5 per cent., at which it stood since May, to 6 per cent. The Bank of Madras, which had temporarily reduced its rate to 6 per cent. on the 6th August, followed suit by raising its rate to 7 per cent. on the 11th November.

The low level at which the cash of the Bank of Bengal and Bombay stood during last autumn as compared with 1917, and the growing tightness of money during the later months with its inevitable reaction on the ability of Government to finance themselves by temporary borrowing, have been the most noteworthy feature of the money market conditions during the year. These were in marked contrast to the conditions of the preceding year. In both years Government were making continuous heavy disbursements. At the time of issue of the 1917 War Loan there was some apprehension lest the money which Government were taking off the market should land the Banks and trade in serious difficulties. In point of fact, however, the reverse happened and perhaps for the first time in India there were clear and encouraging signs that a substantial portion of the money disbursed by Government was returning very rapidly to the Banks, from which it could again be caught up in the wheel of Government's borrowings. It is difficult to give any completely satisfactory explanation of the less favourable position in 1918. It was all the less to be expected, as *prima facie* the natural result of the advent and attainment of victory would be to restore confidence and to make for greater easiness in money conditions. More recently there has been some relaxation in the earlier stringency, but it is as yet too soon to predict whether a continuance of this can be counted on for the rest of the busy season.

SECTION II.—THE YEAR 1919-1920.

F.—Budget Estimates of Revenue and Expenditure.

" 39. The task of forecasting our resources and requirements for next year is unusually perplexing. On the military side there is no experience to guide us in calculating the legacies of a great war. The pace and cost of demobilization, the future strength of the army and its reserves, the new equipment which the lessons of the war will force upon us—all these are uncertain. On the civil side our external trade is largely governed by shipping, which may or may not be available, and there is thus no estimating with any confidence for our customs revenue, our gains or loss by exchange, etc. Our internal trade will be affected by scarcity and may be seriously hit by a slump in prices: hence uncertainty about our railway earnings and other important heads of revenue. After the strain and artificial conditions of recent years it is not easy to speculate how far the rebound will go or what directions it will take, and the only thing that is certain is that we must incur a large expenditure to recover the ground which has been lost in a period of severe economy. There is, however, no cause to be pessimistic for 1919-20. A depression may come in time, but we need not anticipate that it will come so soon as next year, and there is much diffused prosperity in the country which even high prices and local scarcity cannot seriously impair. We have therefore felt justified on the revenue side in taking an optimistic view of our general prospects and we have allowed for a substantial improvement in receipts under the majority of the more important revenue heads. Before discussing these it will be convenient to examine first the needs of our spending departments and to arrive at the total revenue which will be necessary to provide for them.

" 40. *The Army.*—For next year we trust to do without the special war provision of £1·8 millions for expenditure on our own frontiers which appears in the current year's estimates; and there is a reduction of nearly £1 million in our expected outlay on Military Works, in view of the cessation of many of the special works, including accommodation, which were called for by our greatly expanded army. But these and other economies have been outpaced by the imperative demands of military efficiency in the light of the lessons taught by the war; and we have had to accept an extra charge of over £2 millions for the war bonus to British troops. Another heavy liability which we have to face is the clearing of the war stores suspense account, which

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has been steadily growing up in the last few years. A large part of this will be taken off our hands by the War Office; but still a substantial quantity of the stores will have to be taken over by the military authorities in India as a nucleus for the mobilization stores which experience has shown to be absolutely necessary. As a beginning of this process we have decided to provide £1 million in next year's budget. For all the many unforeseen contingencies of a year of reconstruction, we have inserted a lump provision of only £871,000. No one can assert that this is extravagant in view of the large new up-to-date equipment which will be forced upon every modern army now-a-days,—its improved armament, its requirements of more rapid transport, and in particular its air fleet. With the most cordial and helpful co-operation of His Excellency the Commander-in-Chief, however, we have decided to fix the net figure in the Budget for our ordinary charges at £82½ millions as against £81½ millions in the current year. To both of those figures have to be added the instalments of the war contribution which we offered last September. These amount to £12·7 millions in the current year and £8·7 millions in the coming year; further details being given subsequently in paragraph 52. The upshot is that for next year we have had to put our military estimates at £41·2 millions net. Although this is £2½ millions less than in the current year, it represents of course a figure considerably in excess of what we hope will be our normal military requirements in future.

" 41. Without entering into wearisome details, I may mention a few of the heads under which substantial savings are expected next year. The first of these is *Political*, where we estimate for a reduction of £2 millions as compared with the current year. This is due mainly to the curtailment of our expenditure in South Persia and to the omission of special political expenditure which the cessation of hostilities has happily brought to an end. Another head is *Refunds*, where we are budgeting for over £½ million less than in 1918-19. The bulk of this is due to the omission of a large provision made this year for the refund of advances which salt traders in Northern India had paid in during the period of high speculation in that commodity. We have also been able to reduce our customs drawbacks very materially. These were specially high in the current year, as owing to shipping difficulties large consignments intended for Mesopotamia have been sent in the first instance to India and reshipped to Mesopotamia, the customs duty upon them having had to be refunded on their re-export. Another head under which we expect a saving of £½ million is *Miscellaneous*; the reduction here is an echo of the war, being due to the absence of the provision which had to be made this year for losses of stores at sea on the voyage between England and India.

" 42. A few of the heads may now be mentioned under which we expect the chief increases of expenditure next year. Of these the most prominent is *Famine Relief*, where the Imperial share of our extra liability will be about £450,000. It is expected that the total requirements under this head will be nearly 90 lakhs in the United Provinces and 45 lakhs in Bombay, while Bihar and Orissa will require 16 lakhs and the Central Provinces over 14 lakhs. Against this, however, we have much lower figures for remission and suspension of revenue, and our betterment under that head is very substantial, close on £1 million. Another expenditure head which is growing is *Posts and Telegraphs*. Here we have had*to replenish stores which were depleted by military requirements, as well as to contemplate substantial improvement in pay and in postal efficiency generally. Increases in pay and wages will run through most of our spending departments, and may indeed upset estimates which we have had to frame before the full effects of high prices have been made evident.

" 43. Apart from these, and the Railway figures which will be discussed below, there is no startling variation from the position in the current year. Full details are as usual given in the Finance Secretary's Memorandum. The aggregate result is that we find ourselves obliged to make provision for Imperial expenditure amounting to £85,357,300. Our task is to provide that amount from our current revenues; and, as will be shown below, we are unable to do so without extra taxation. A few of the main heads of revenue may briefly be examined.

" 44. *Railways*.—The gross receipts taken in the current year's budget were, as I have previously mentioned, ₹70½ crores, against which we now expect to receive ₹76½ crores. All our experience shows a rapid and unfaltering growth of traffic, and as military requirements fall off, private demands for railway facilities will more than take their place. For next year, therefore, we propose to go up to ₹80 crores,—a figure

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which is regarded in the Railway Department as daringly optimistic. There will be a corresponding rise in working expenses : but the heaviest deduction will be for special renewals after the forced neglect of the past few years. Apart from the large capital programme to which I shall shortly refer, we propose to earmark no less than £6½ millions or ₹9½ crores for renewals from current revenue. It is a large sum, but the railway authorities are confident of being able to spend it profitably and it is impossible to deny either the need or the urgency for drastic renewals. We take our net railway revenue at about ₹33½ crores against about ₹40 crores in the current year.

Customs.—It may reasonably be assumed that tonnage will gradually get easier next year and that the return of peace will bring down prices. The latter movement will tend to reduce the proceeds of customs dues which are levied on an *ad valorem* basis ; but we count upon an inrush of commodities to replenish exhausted stocks. We are consequently budgeting for ₹20 crores against about ₹19 crores expected in the current year. This assumes that we shall adhere to the special duty on petrol which is a very reasonable addition to our revenues even in peace time. I shall subsequently introduce a small bill continuing our present Motor Spirit Duties Act, which covers only the period of the war and six months thereafter and which probably would otherwise lapse before the close of the coming year. Under the majority of the other tariff heads we have allowed for substantial increases, but we anticipate a considerable decrease in (a) the export duty on rice, owing to the large diversion of Burma rice for Indian requirements, and (b) the import duty on cotton manufactures, as a result of agricultural conditions and the present disparity between European and Indian prices.

Mint and Exchange.—The gain on exchange is taken at a little over £1 million. Though high, this figure is a serious drop from what we expect in the current year—nearly £4½ millions. There are three reasons for the decline. First, there will be a large falling off in our gross receipts from exchange in consequence of the great reduction in our anticipated recoveries from the War Office against expenditure undertaken on their behalf in India. Second, we are estimating for much smaller sales of Council Bills, while there will at the same time be a diminution of the gain on exchange which we shall realise from them. This is due, not to any expectation of departing from the present rate, but to an arrangement into which we entered with the Exchange Banks during our period of financial strain. I think it is an open secret that, in consideration of their insuring the finance of exports of national importance, the Secretary of State guaranteed the six British Exchange Banks that they would be allowed to bring back to India, at the rate at which the transactions took place, funds to the extent to which they were compelled to overbuy in that connection. Third, though we do not anticipate that our actual silver coinage will be as great as in the current year, we expect that the loss on coinage to be set off against the gain on exchange will be no less ; since a considerable portion of our silver coined in the current year was paid for by rupee credits granted to the United States Government, the rate of which is so adjusted that no formal loss arises out of these transactions.

We have also again allowed for high receipts under Mint, though here too there is some reduction owing to the fact that a somewhat smaller amount of new silver will come under coinage. The estimates as they stand include provision for seigniorage on the coinage of the balance of the American silver as well as for new purchases by the Secretary of State, also for a large amount of subsidiary coinage which we expect to undertake in view of the present extraordinary demand for small coin.

Other Heads.—We provide for increases, as the result of normal growth, under Stamps, Excise and Posts and Telegraphs, after allowing in the case of excise revenue for the prevalence of famine conditions in several provinces. Under Posts and Telegraphs there will be a falling off in the volume of military traffic, but we shall realise a full year's yield from the enhanced rates introduced in the current year. We anticipate some decline under Salt as we expect further large issues against uncleared indents in respect of which duty has already been paid.

Income-tax.—The figures here will be explained in a moment. They cover however one concession—the only fiscal concession possible in this budget—which we have felt ourselves constrained to make. On none has the present range of prices fallen more heavily than the people on low salaries who are caught in the smallest mesh of our income-tax levy. There can be no question that the ₹1,000 minimum

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is now a serious hardship, and we have decided to raise the taxable limit of income to Rs. 2,000. We estimate that we shall thereby lose 75 lakhs or £500,000; but we shall relieve no fewer than 287,000 petty assesses, out of the total number (381,000) of people who pay the tax now. Incidentally I may explain here that as income-tax revenue is shared between Imperial and Provincial, a portion of the loss would in the absence of any adjustment fall on provincial revenues. It will, however, of course be necessary for us to make good to the provinces by assignments the amount so lost, just as we took assignments from them in respect of the additional receipts due to the enhancements of taxation effected in 1916 when these would otherwise under the ordinary classification have been credited to the provinces.

45. Enough has been said to show that we are not free from difficulty with our revenue estimates, but that we have not allowed the uncertainty of the future to deter us from pitching our figures as high as prudence permits. The total result is that we get a revenue of £80,192,100 all told, or a shortage of £5,165,200 in comparison with our estimated expenditure. To fill this gap, and to give us a small surplus as a margin for the fluctuations of the year, we are asking the Council to impose a duty on Excess Profits earned in the current year. We estimate the gross yield of this duty at about £7½ millions. Against this, there will be a loss of super-tax (estimated at £1 million), since super-tax and excess profits duty will not be both assessed on the same business, and also of income-tax (to the extent of about £450,000) since a rebate will be given for the purposes of this tax in respect of the amounts paid as excess profits duty. Allowing for these losses, we place our net estimated receipts from the excess profits duty at about £6 millions, and our estimated surplus will be £868,100.

46. *Revenue and Expenditure—Provincial.*—The provincial revenues are taken in the Budget at close upon £37 millions, and the expenditure at a little over £38½ millions. With the conclusion of the war we felt that we could not reasonably ask Local Governments any longer to refrain from drawing to a moderate extent on the large accumulated balances which most of them have now at their credit. We therefore informed them that in our opinion additional expenditure may now be reasonably incurred upon:—

- (a) the extension of education in directions where it has been specially hampered by war economies;
- (b) the development of industries;
- (c) the repair of actual damage which the financial stringency of the last three years has caused to public institutions and services, and
- (d) purposes which, though not immediately remunerative, will secure an improved and not greatly deferred return to the State or the country at large, such as capital outlay on the development of forests, agricultural experiments and the like.

It was also added that of course expenditure in connection with the relief of distress and the like in consequence of the present agricultural situation in several provinces, whether in the form of famine relief outlay or of advances, should be duly provided for and incurred in accordance with real requirements. The provinces have taken full advantage of this advice, and it will be observed that the estimates provide for a draft on provincial balances of over £1½ millions. This does not, however, represent the full extent of the proposed expansion of provincial expenditure as compared with that undertaken in the current year, as the provinces collectively are now budgeting for an increase of £3½ millions on their revised estimates of £34·8 millions.

G.—Borrowing and Ways and Means.

47. In the remarks on the Revised Estimates it was explained how in the last few years our main difficulty lay in so arranging our funds that they would be in the place where they were required. In the coming year we hope that this problem will not recur in the acute form recently experienced, and in fact the salient feature in the ways and means programme which is now laid before the Council is the large capital outlay which we propose to undertake on our railways. Though in the past there may have been grounds for the complaints made that the importance of developing

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our railway estate was not sufficiently appreciated, the necessity for a more progressive policy than has hitherto been adopted had been brought home to us even before the war, and I know that Sir William Meyer had this particular matter very close at heart. The disturbance due to the war made it impossible to put that policy into action, if only because of the impossibility of obtaining material; but the Government of India had, before hostilities terminated, placed in the hands of the Secretary of State a very full statement of the requirements which they wished to be met at the earliest possible date, and the intention was that these railway requirements should have the first call on the reserve of £20 millions which was set aside at home for meeting our post-war liabilities. It is now a great pleasure to me to be able to announce that we are budgeting during the coming year for a railway capital programme of no less than £17½ millions, which is, as the Council is aware, far in excess of the largest programme (£12 millions) ever previously undertaken, and also of the maximum programme contemplated by the Mackay Committee, namely £12½ millions. This sum is of course additional to the large programme outlay on renewals from revenue, £6½ millions, included in our railway revenue budget, the inclusion of which brings our total programme expenditure up to £24·2 millions.

" 48. The statement below shows the manner in which we expect to be able to finance this expenditure and the nature of our other more important non-revenue transactions, the figures being for England and India combined :—

<i>Outgoings.</i>		<i>Receipts.</i>	
	(£ Millions)		(£ Millions.)
Discharge of treasury bills	8·0	Receipts of Indian loan	10·0
Repayment of assets of hostile firms held in deposit by Government	2·4	Withdrawal from special reserve	6·9
Capital outlay on—		Credits for issues of stores charged to suspense account	11·1
Railways	17·7	Reduction in cash balance of military disbursing officers, as the result of demobilization	2·1
Irrigation	0·4	Credits in respect of silver inclusive of American silver paid for in 1918-19 but expected to arrive in India in 1919-20	5·2
Delhi	0·3	Imperial surplus	0·9
	18·4	Net deposit into savings banks and miscellaneous transactions	4·8
Provincial deficits	1·6		
Net issues of Imperial and Provincial loans	0·8		
Payment to His Majesty's Government of balance of proceeds of second Indian war loan (at the higher exchange rate of 1s. 6d. per rupee)	8·9		
	40·1		40·5

This programme contemplates the raising of a loan in India of R15 crores or £10 millions, apart from the using up of the balance of the Secretary of State's special reserve, while we expect that our resources will be further assisted by the release of funds at present locked up in the form of war stores as these pass into consumption. On the other side of the account we contemplate the liquidation of a certain amount of our temporary liabilities. We consider this most important since, apart from our treasury bills, we have a very large amount of short-term liabilities maturing in the early future, as the following statement shows :—

	£
1920 3 year War Bonds	13 millions.
1921 Ditto	17 "
1922 5 year War Bonds	8 "
Cash Certificates, say	5 "
1923 5 year War Bonds	1½ "
Loan of 1915 can be repaid at our option in 1920	3½ "
1925 7 year War Bonds	2½ "
1928 10 year War Bonds	17 "

These figures show that, apart from Treasury Bills, we shall have War Bonds to the extent of £13 millions falling due in 1920, and arrangements will then have to be made to meet these in addition to finding further capital funds in that year.

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For the purposes of our estimates we have shown the reduction of our temporary liabilities in the form of a net payment of Treasury Bills. But it may in practice be found to be more convenient to devote a certain portion of the proceeds of our loan to strengthening our position in other ways; for example, if the trade demand for Councils exceeds the amount provided in our estimates, we shall require additional funds in India for meeting these. On the other hand, in that case the Secretary of State's balances will be *pro tanto* increased by his receipts from these additional drawings and he will thus have to draw to a less extent on the special reserve, the balance of which would then be available for capital expenditure in the following year.

"49. I may add that while we have entered in our estimates a sum of Rs15 crores for the loan, this must be regarded as an estimate only, as our intention is not to place any limit on the amount of subscriptions which we are prepared to accept; any sums received in excess of this amount will enable us still further to strengthen our position. Similarly the form which the loan should take, the date on which it should be floated, and its terms generally are matters which we shall have to consider further hereafter with reference to the circumstances of the time. The usual warning is necessary with regard to the amount of Councils, namely £10·3 millions, entered in our estimates. This figure is an estimate only, and the Secretary of State reserves the right to increase or diminish the amount offered at his discretion.

"50. I turn now to the position in India. As far as we can estimate it, this is likely to be somewhat as follows:—

Outgoings.		Assets.	
	(£ millions.)		(£ millions.)
Military expenditure recoverable from His Majesty's Government	35·8	Proceeds of Indian loan	10·0
Remittances to East Africa recoverable from Protectorate	0·6	Credits for silver purchased in market and for balance of American silver	16·2
Council Bills	9·7	Credits for issues of stores charged to Suspense account	11·1
Net issues of Imperial and Provincial loans	6·8	Reduction in cash balances of military disbursing officers	2·1
Discharge of Treasury Bills	8·0	Excess of revenue over expenditure in India and miscellaneous items	18·0
	<u>54·9</u>		<u>57·4</u>

The figures provide for an increase in our closing balance in India, so as to work to our usual minimum working balance of about 18½ crores on March 31st, 1920.

"51. A brief statement is added to show the Secretary of State's position, including the more important disbursements which he will have to make and the resources which he will have available for meeting them. It will be seen from this statement as well as from that of our position in India that we expect a substantial reduction during the year of the expenditure which we are undertaking in India on behalf of His Majesty's Government and of the consequent recoveries to be made from them in England.

Outgoings.		Assets.	
	(£ millions.)		(£ millions.)
Excess of expenditure over revenue	21·7	Council Bill drawings	10·3
Railway capital outlay	18·0		
Payments for market purchases of silver and balance of payments for American silver	11·0	Recoveries from His Majesty's Government and the East African Protectorate of disbursements in India on their behalf (at 1s. 6d. per rupee)	40·7
Payment to His Majesty's Government of balance of proceeds of Second Indian War Loan (at the higher rate of exchange of 1s. 6d. per rupee)	8·9	Withdrawals from Special Reserve	6·9
Repayment of assets of hostile firms held in deposit by Government in India	2·3	Miscellaneous transactions	1·9
	<u>61·9</u>	Reduction of cash balances	2·1
			<u>61·9</u>

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SECTION III.—CERTAIN SPECIAL HEADS.**A.—Military Services.**

“ 52. The table below shows the gross and net expenditure on military services for the coming year and the four years preceding :—

	GROSS.					Net, i.e., deducting receipts.
	Army.	Marine.	Military Works.	Special Defences.	Total.	
	£	£	£	£	£	£
1915-16 . . .	21,893,200	745,513	850,866	13,514	23,503,093	22,261,353
1916-17 . . .	24,260,003	693,680	1,594,538	18,536	26,566,757	24,990,811
1917-18 . . .	28,093,904	807,824	1,861,109	813	30,763,650	29,043,141
1918-19 (Budget) .	27,790,900	960,300	1,781,500	*	30,512,700	29,000,000
1918-19 (Revised) .	41,820,000	1,009,600	2,810,000	*	45,639,600	43,926,000
1919-20 (Budget) .	39,729,700	1,231,600	1,821,000	*	42,782,300	41,195,000

* Closed as a separate head from 1st April 1918—see paragraph 91 of Sir William Meyer's Budget speech of 1st March last.

The Legislative Council in its last September session decided that the Government of India should offer to His Majesty's Government, subject to the consent of both Houses of Parliament, an additional war contribution for the current year and each remaining year of the war. This contribution was estimated at £12,700,000 for 1918-19, at £14,700,000 for 1919-20, and at £7,700,000 for the year of demobilization, which was then assumed to be the year 1920-21. Hostilities have now ceased in all the important theatres of war, and the year 1919-20 will therefore be a year of demobilization. The additional contribution for next year is based therefore on the figure (£7,700,000) previously estimated for 1920-21. The contribution, however, included *inter alia* the assumption by India of the liability for certain war pensionary charges; for estimate purposes, this was taken at £500,000 annually. We now learn that His Majesty's Government have already disbursed a sum of £995,000 on account of the pensionary charges of Indian troops and their British officers alone; and as it is desirable that our liabilities in this respect should be adjusted as early as possible, we are increasing the contribution for the year 1919-20 so as to include the extra payment of £495,000 on this account. We have further increased the war pensionary contribution for 1919-20 by another £500,000, to provide for a provisional payment of this sum on account of war pensionary charges of British troops. Thus the total contribution in the current year will amount to £12,700,000 and for next year to £8,695,000. Deducting these special payments, the net expenditure in 1918-19 will, it is estimated, amount to £31,226,000, and for next year the provision will stand at £32½ million. The increase in 1918-19 over the Budget estimate of £29 million, apart from the special additional contribution, thus amounts to £2,226,000. The Budget, however, also included a reserve of £1,977,000 under the Army head to meet unforeseen expenditure. The excess over specific provision is therefore £4,203,000. Of this, about £1,000,000 has been or will be spent on military works necessitated by war conditions, including £150,000 for the establishment of an engineer base park at Lahore; £143,000 for improvement of frontier roads to make them fit for mechanical transport; £82,000 for work on the acetone factory at Nasik, and £83,000 on additional barrack supplies. The balance is made up of a number of relatively minor works, practically all of which are due to the war. As regards the excess expenditure of about £3,200,000 under the Army head, we have had to meet

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the cost of the Marri operations for which no Budget provision was made. Early in the financial year the strategical situation necessitated the complete mobilization of certain Divisions and Brigades on the frontier and the consequent maintenance of additional animal and mechanical transport. Higher expenditure was incurred also in connection with the provision of accommodation for additional troops allotted for the defence of the North-West Frontier. These undertakings are estimated to cost £700,000. The railway charges for military traffic have risen by £777,000. Following the scheme recently sanctioned at Home, we are granting increased pay in the form of bonus as from 1st February 1919 to British troops and British officers of the Indian Army forming the normal garrison in India and to certain Royal Indian Marine personnel. This is estimated to involve an extra outlay of £446,000 in 1918-19. Food charges, mainly on account of the rise in prices, account for an increase of £400,000; and a sum of £212,000 represents the additional outlay on travelling and contingent charges and hire of transport. The expansion of the operations of the Indian Munitions Board led to an expenditure of £85,000 above the Budget estimate; while the expenditure on medical stores in India and on Home stores for the Army have risen by £58,000 and £102,000 respectively, in addition to an outlay of £208,000 on aviation stores obtained direct from the War Office and adjusted in India.

" 53. The receipts for 1918-19 have improved to the extent of £180,000, principally on account of sales of dairy farm produce and of stores and provisions through the agency of the Supply and Transport Corps.

" 54. The Budget provision for next year, apart from the additional war contribution to the Imperial Government, amounts to £32½ million, which is £1,274,000 more than the corresponding expenditure anticipated in the current year. The Budget for 1919-20 includes a higher provision of £2,054,000 on account of increased pay to troops in the form of bonus already referred to. It also includes £1 million as an instalment towards the building up of a reserve of mobilization war stores, which the Military authorities, in view of the experience gained in the war, consider it necessary to maintain. The Budget also includes a reserve to meet unforeseen charges of £871,000. But for these increases, the provision for next year would be £2,651,000 less than the expenditure of the current year. The largest item contributing to this decrease is a lower provision of £1,810,000 under the head "War—India," to which head all expenditure in connection with the North-West Frontier operations, port defences and coastal patrol services, Aden operations, etc., is debitable. India's liability in connection with the scheme for the expansion of Ordnance factories is limited to a single payment of £250,000, which has been made in 1918-19; and no provision on this account is therefore necessary in 1919-20. The allotment for the Military Works Services for next year is nearly £1 million lower than the expected outlay in 1918-19, in which year very heavy expenditure has had to be undertaken on special works necessitated by the war. On the other hand the provision at Home for Army stores is higher by £234,000. For Marine Home stores, including completion of the two Royal Indian Marine steamers under construction at Home, an extra provision of £215,000 is required. Lastly, as it is probable that the high prices for food supplies will continue for at least another 6 months, an additional £200,000 is required in 1919-20.

" 55. Indian Princes and others have contributed during this year £640,000 in the way of cash contributions towards the cost of the war. The total receipts, since the commencement of the war, amount to £2,100,000. Considerable sums have again been received by His Excellency the Commander-in-Chief for the provision of Ford vans and motor ambulances, the supply of comforts to the troops overseas, etc.

" 56. The payment against Indian revenues, on account of normal pay and maintenance charges of the military forces despatched out of India up to the end of 1918-19, amounts approximately to £39 millions. This sum must, however, be reduced by the cost of maintaining substituted British troops (Territorial and Garrison battalions) actually serving in India, which is a charge against His Majesty's Government. Deducting this figure, the total net contribution in the way of ordinary charges towards the cost of the war in respect of Expeditionary Forces is estimated at £22½ millions to the end of 1918-19, to which a sum of £4½ million needs to be added in respect of the coming year. In addition, as pointed out in paragraph 52 above, we are making an additional contribution of £12,700,000 in 1918-19 and £8,695,000 in 1919-20. Outside the adjustments in respect of substituted

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British troops, the additional outlay, due almost entirely to the war, which we have had to meet in excess of the normal net military expenditure of about £20 millions prior to the war, amounts to £40·7 millions to the end of the current year, and to £61·9 millions taking into account the estimated expenditure for 1919-20.

B.—Railways (Capital outlay).

“ 57. The following statement gives the figures of Railway Capital expenditure on State-owned lines included within the Railway Programme for the coming year and the four years preceding :—

—	1915-16.	1916-17.	1917-18.	1918-19, Revised.	1919-20, Budget.
	£	£	£	£	£
(1) Open lines including rolling stock .	3,864,200	1,236,500	1,595,200	4,009,500	17,191,900
(2) Lines under construction—					
(a) Started in previous years .	627,100	245,700	129,200	375,300	508,100
(b) Started in current year .	...	496,500	804,900	18,300	...
Total .	4,491,300	1,978,700	2,529,300	4,403,100	17,700,000

In the Budget for the current year provision was made for £4·2 million ; this had subsequently to be increased to £4·4 millions in order to meet the cost of certain urgent works which were chiefly required for military purposes.

“ 58. Next year it is proposed to provide £17·7 millions ; this is the largest amount that has ever been allotted to railways in any one year. During the war the amount that could be found for the steady improvement of transportation facilities which is usually carried on from year to year has been necessarily restricted, not only for financial reasons but also by the difficulty of obtaining materials. It is unfortunate that this annual improvement in our railway facilities has had to be deferred at a time when the traffic has been so heavy. Moreover, the amount of rolling stock (engines and wagons especially) which it has been possible to obtain recently has been very limited. The large arrears that have consequently accumulated have now to be made good and it is necessary to bring our railway system to the required standard as soon as possible.

“ 59. Although hostilities have ceased, the position as regards Branch Line Company projects remains much the same as it was a year ago. The difficulties attendant on the raising of Capital continue, and new construction under Branch Line terms is still in abeyance.

“ 60. The following figures show the capital outlay on all State lines up to the end of each year from 1915-16, and the net return obtained after deducting working expenses and interest charges :—

(Capital and profit figures in thousands of pounds.)

—	1915-16.	1916-17.	1917-18.	1918-19, Revised.	1919-20, Budget.
Capital at charge at end of each year .	364,858	365,483	366,463	369,439	385,677
Working profit from railways excluding interest charges.	17,797	21,148	23,990	25,260	21,242
Percentage of same to capital outlay .	4·88	5·79	6·55	6·84	5·51
Final working profit after meeting interest charges.	4,075	7,482	9,880	11,193	6,904
Percentage of same to capital outlay .	1·12	2·05	2·70	3·03	1·79

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The return on railway capital (excluding interest charges) was estimated in the current year's Budget at 6·19 per cent. We now estimate it at 6·84 per cent. in consequence of the increase in net railway earnings which I have already dealt with in my review of the Revised Estimate. For next year we put it at 5·51 per cent. in view of the smaller estimate of net earnings arrived at in the Budget.

" 61. The charges for interest in the current and ensuing years work out to 3·81 and 3·72 per cent. respectively on the capital outlay, so that the final net profit on railways is 3·03 and 1·79 per cent. respectively. These interest charges include certain annuity and sinking fund payments which really go to the discharge of debt.

C.—Irrigation (Capital outlay).

" 62. The financial position of our great irrigation undertakings may be gathered from the following table which brings up to date the information given in connection with previous Financial Statements. The figures are in thousands of pounds :—

Particulars.	1915-16.	1916-17.	1917-18.	1918-19 (Revised).	1919-20 (Budget).
1	2	3	4	5	6
<i>Productive Works.</i>					
Capital outlay to end of each year .	36,603	37,120	37,497	37,799	38,237
Total receipts including land revenue due to irrigation.	4,394	4,733	4,660	4,928	5,040
Total expenses including interest on debt.	2,549	2,488	2,613	2,626	2,633
Net profit .	1,845	2,240	2,047	2,302	2,407
Percentage of net profit to capital outlay	5·04	6·05	5·46	6·09	6·29
<i>Protective Works.</i>					
Capital outlay to end of each year .	5,853	6,166	6,495	6,807	7,151
Total receipts including land revenue due to irrigation.	118	105	99	134	125
Total expenses including interest on debt.	277	276	507	323	335
Net loss .	159	171	208	189	210
Percentage of net loss to capital outlay .	2·72	2·77	3·20	2·78	2·94
<i>Minor Works and Navigation.</i>					
Direct receipts	267	317	304	324	317
Expenditure	869	781	861	964	1,017
Net loss .	602	464	557	640	700

" 63. The total length of main and branch canals and distributaries from which irrigation was done during the year 1917-18 aggregated nearly 65,500 miles, a length which will have been increased by some 700 miles before the current financial year closes. These channels irrigated last year an area of 25½ million acres out of a total culturable commanded area of about double that extent. The area irrigated during the current year is expected to fall short of that realized in 1917-18 by about a million and a quarter acres as a result of the serious deficiency in the rainfall. The operations of the recently completed triple canal system in the Punjab continue to expand. About 1,200,000 acres of crops were brought to maturity in 1917-18, and a further increase of 100,000 acres is anticipated during the present financial year.

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These results are extremely satisfactory, as the system was only declared complete on the 31st March 1917.

" 64. Besides the canals actually in operation, the results of which are briefly alluded to above, there are 34 major works—new systems or adjuncts of existing ones—which are either under construction, awaiting sanction or being examined by the professional advisers of the Government of India and of Local Governments. It is probable that the great majority of these works will eventually be carried out; their construction will, of course, occupy a considerable period of time, and it has been roughly computed that if they are all undertaken they will extend the benefits of irrigation to an additional area of about 11 million acres a year. They are estimated to cost £32 million sterling and to produce a net revenue of nearly £2½ millions.

" 65. Owing partly to the continuance of financial stringency and partly to the depleted condition of our engineer cadre as a result of the transfer of a large number of the officers of the Department to military duty, no new irrigation works of any importance were sanctioned or investigated during the present year.

" 66. The investigation of three schemes of the first magnitude was continued and it is hoped that the projects will soon take shape. Of these, the Sukkur Barrage project in Sind provides for a weir across the Indus with two large canals taking off on the right and left banks of the river to supply water for the perennial irrigation of areas now served by various inundation canals. The estimated capital outlay amounts to ₹1,100 lakhs. The project for the Sind-Sagar Doab canal in the Punjab comprises a barrage on the Indus at Kalabagh and an extensive canal system. This scheme will provide for the irrigation of some 200,000 acres and will cost about ₹7 crores. The Bhakra Dam scheme on the Sutlej, also in the Punjab, is being designed to store water to a depth of 360 feet above the river bed and will provide a storage of 110,000 millions of cubic feet of water during the monsoon without affecting the interests either of the existing Sirhind Canal or of the proposed Sutlej Valley scheme. The cost of the project is estimated at approximately ₹10 crores. About 1·4 million acres will be irrigated and the dam, if built as now designed, will be higher than any in existence.

" 67. The Cauvery (Metur) Reservoir project in Madras remained under the consideration of the Government of India. The project consists of a dam at Metur on the Cauvery to store 80,000 million cubic feet of water, and of a canal 78 miles long with a connected distributary system. The works are estimated to cost 4 crores of rupees, and to yield a return of over 5 per cent. on the capital cost: they provide for the complete control of the present fluctuating supplies to the Cauvery delta system and an area of 371,000 acres of new irrigation is also anticipated.

" 68. The proposed Sarda Canal for Oudh, which is also under the consideration of the Government of India, will, if constructed, rank among the largest irrigation works in the world. The gross area commanded is over 8 million acres, of which nearly 2 million acres will be irrigated annually. The net revenue anticipated will be nearly ₹59½ lakhs, which represents a return of 9·05 per cent. on the capital outlay of about ₹6½ crores. The Sarda Kichha feeder, for which a separate estimate has been prepared, forms part of this irrigation scheme. The combined project is designed to irrigate nearly 2½ million acres and is expected to yield a return of 8½ per cent. on a total capital outlay of ₹857 lakhs.

" 69. The Sutlej Valley project was referred to a conference at which representatives of the Bahawalpur and the Bikanir Durbars met those of the Governments of India and the Punjab, with the result that an agreement was reached on the main outstanding points of principle connected with the apportionment of the available supplies of the Sutlej river between the two States mentioned; it is hoped that an arrangement acceptable to all the parties concerned will now be arrived at. This project is the largest at present under consideration, being designed to irrigate more than three million acres at a capital cost of about £6½ million sterling.

" 70. Satisfactory progress is being made with irrigation on the Upper Swat river canal which was completed last year and still more favourable results will, it is hoped, be realized now that more settled conditions have set in on the north-west frontier. The Tendula project in the Central Provinces, the Ghaggar Canal in the United Provinces and the Pravara Right Bank Canal in the Bombay-Deccan have also been opened for irrigation.

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" 71. The expenditure during the current year under this head is expected to amount to R43 lakhs as compared with a budget provision of R40 lakhs. In accordance with the communiqué issued in June 1918 work was strictly confined to the erection of such buildings as were estimated to be required for occupation by troops and the Government of India, together with a portion of the work required to bring the central buildings to the level of the top of the basements, i.e., the level at which work could be stopped with the least ultimate loss, and the provision of the engineering services and works connoted by that programme. When the armistice was signed conditions were materially changed, and in order to prevent an untimely dispersal of labour which would have been particularly unfortunate when serious drought had caused a dearth of employment in the fields, a further sum of R3 lakhs was asked for and granted.

" 72. The grant for the coming year has been fixed at R45 lakhs, and it is hoped that work will now proceed as expeditiously as funds and the obtaining of materials will permit. The recurring expenses of the present makeshifts are adding appreciably to the cost of the new official capital of India, and furnish a powerful reason for pushing on the permanent works with all reasonable speed.

SECTION IV.—THE OUTLOOK.

" 73. The brief review of two very exceptional years which I have now attempted suggests matter for serious thought regarding our financial future. All the lessons of history teach us that, after the feverish activity of war time in a country which has been assisting in, though not the scene of, hostilities, reaction inevitably ensues. The prosperity which is built up on the production of the perishable munitions of war stands on foundations of sand and must soon collapse. The vast destruction of material wealth in the world, however its effects may be disguised during the busy period of reconstruction, must ultimately bring depression in its train, and the recovery back to normal conditions is slow and arduous. Large issues of war loans mean increased national expenditure of an unproductive type, and thus entail unprofitable taxation. The creation of money and credit, especially credit which takes the form of paper money, is a pleasant process while it lasts, but carries an inevitable sting; for every excess of paper currency has to be liquidated, and the value of money has to be reduced into accord with the needs of normal business. High prices, fostered by the curtailment of productive output, and not uninfluenced by the expanded currency, force up wages; and when prices fall again, as fall they must, capital suffers, wages have to be reduced and labour complications arise. The whole cycle of economical evils which follow upon war is a commonplace with students and needs no further emphasis. Let us see how India is prepared for the troublesome period through which the whole world will have to pass sooner or later.

" 74. The first obvious consideration is that we must get our currency habits back on to a sounder basis. It is a startling fact that between April 1915 and the present time nearly 120 crores of rupees have been added to the circulation. To provide India with this amount it has been necessary, besides using up the world's current production of silver, to deplete its accumulated stocks. Without the assistance of the Government of the United States, we should not have been able to satisfy the appetite of India for metallic currency. To anyone, who gives the subject a moment's thought, two conclusions are irresistible. In the first place, the huge sums which it has been necessary for India to pay for the purchases of silver bring home to us the wasteful and extravagant nature of what we have been doing. In the second place, a continuance of demand for metallic currency on this scale must react violently on our whole currency and exchange policy. On the question of extravagance, I need only quote here the remarks which Your Excellency made in this connection at the session of this Council in September last :

' But let me again emphasise how unprofitable to India is this lavish outpouring of metallic currency. The purchase of the silver alone means that India's money is being spent abroad to unfruitful purpose. Should the present rates of absorption continue to the end of the year, more than 100 crores of India's money will have been squandered within three short years. Had it been invested, the interest would have strengthened our revenues, and could have been spent to India's material

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advantage. Everybody therefore who insists on payments in metal instead of in notes is directly hampering India's interests. We all know the parable of the servant who, entrusted by his master with a talent of silver, buried it in the ground instead of putting it to profitable use. He was rightly treated as an unprofitable servant. The moral of the old parable holds good to-day. From time immemorial India has been held up to reproach as the grave of the precious metals. If she is to take her proper place among the progressive nations of the world, she must in her own interests do as Japan and other civilized nations do—put her hitherto immobile wealth to profitable uses.

As regards the second point, namely, the effect on our general arrangements, it is probable that the world will be unable to continue to supply India for an indefinite period with silver on the present scale, coupled with the much more moderate demands of other countries. It must be remembered in this connection that the Pittman Act contemplates the restoration in the moderately early future to the United States reserve of the silver taken therefrom; this alone, apart from other demands, will absorb the production of the American mines for several years. With the re-establishment of normal conditions the Indian demand may conceivably subside of itself to more reasonable proportions; but if this does not prove to be the case, I would ask Hon'ble Members to recognise the problem that will face us. If the absorption of rupees were to continue at the rate of the past three years, the time must ultimately come when it would be physically impossible to purchase sufficient silver to replace them, and in that event our internal currency policy would have to be fundamentally recast. Or, if by superhuman efforts, and by outbidding all other purchasers, we were lucky enough to secure the requisite amount of silver, it is more than likely that our operations would force up the price to some giddy height, and would throw the whole of our exchange policy into the melting pot. This particular side of the problem is now being carefully examined with a view to defining our exchange and silver policy; and I need say no more upon it at present than that it brings out one of the uncomfortable consequences of war for which we are already suffering. War and its rumours revived in a highly exaggerated form the ancient Indian custom of hoarding metallic currency which we had hoped we were slowly overcoming; and until recovery in this respect sets in, our difficulties must continue acute.

"75. The second task before us is some contraction of the paper currency. Four years ago the effective circulation of our notes was under 60 crores; to-day it is close on 150 crores. It would hardly seem consistent to deplore these figures after extolling the superiority of paper over metal currency. It is also true that we have long laboured to popularize our notes. Moreover, it is comforting to know that the metallic backing of our paper circulation is very much stronger to-day than it was in the critical months of last year. Nevertheless, as we all know, many friendly critics have been disturbed by the series of Ordinances which provided for the rapid increase of our currency investment; and none of us can pretend to any affection for that form of investment into which our necessities have recently forced us; I mean, the purchase of our own Treasury Bills. This particular method of obtaining funds is easy enough, but obviously cannot be used except in emergency and with the greatest caution. Although practically every belligerent country has had to finance itself in some measure by an abnormal recourse to the printing press, warnings are now being heard on all sides about its serious consequences. Here in India, if our responsibilities for meeting war expenditure forced us to err in this direction, we certainly have sinned against the light to a very much smaller extent than other countries. The time however is now coming when we shall no longer be able to plead, as an excuse for borrowing from our Currency Reserve, the exigencies of war; and we ought to try to retire at least that portion of our paper which is represented by our own Treasury Bills. Some of us would probably like to go further and reduce the outstanding note circulation until we hear no more of forced discounts in the countryside and their hardships on the people; but it is not easy to see how this adjustment can be effected until silver comes out of hoards and resumes its duty as a circulating medium.

"76. The third and most imminent phase of the problem is the redemption of our temporary war obligations. An earlier passage in this Statement has shown the amount of short-term war bonds that are hanging over our heads. Cash Certificates and Treasury Bills must be added to these floating liabilities. The clearance of our war stores suspense account is a minor nightmare of a somewhat similar character; it probably means a liability of £6 millions at the end of next year, which we must

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meet by transfer at the earliest possible occasion to our revenue account. If we cannot fund these short obligations on reasonable terms—and for the purposes of government in India a 6 per cent. rate of interest cannot be regarded as reasonable—we shall have to redeem them as they mature. Simultaneously however with finding the necessary sums for this operation we shall, during the years over which it is spread, have irresistible claims upon us to raise capital for internal development, railways, industries, forests and the like. And again, during the same period we shall have to launch into very heavy expenditure for the education and well-being of the people, without which our political progress would be largely nugatory. The coming burden therefore upon our revenue resources cannot be envisaged without considerable anxiety.

“77. In saying all this I have no desire to pose as a pessimist or alarmist. Far from being a pessimist, I believe that India's control over raw materials for which the whole outside world will be contending, places her in a position of exceptional strength and will exempt her from many of the discomforts and sufferings that the period of reaction will entail upon other countries. It is wise however to face the facts. We have heavy liabilities hanging over us in several directions; debt of an unproductive character which we ought to dispose of in order to facilitate a remunerative borrowing programme in the near future; a currency position which requires careful handling and at least some withdrawal of our recent emergency issues of paper; and a general consolidation of our position with a view to the development of our national intelligence and earning power. If this teaches us anything, it is that our watchword must be rigid economy, both in the Government and in the lives of individual citizens. We shall want a relatively high scale of taxation to get rid of our superfluous obligations. If the taxes are to be paid, the people must save; unless the taxes are to be oppressive, the Government must economize. You may think that economy is a threadbare motto in our Financial Statements; but I am convinced that, coupled with courageous outlay on the essentials of progress, a strict economy in all non-essentials will in the near future be more necessary than it has ever been.

“78. In conclusion I am sure that the Council will concur with me in expressing our obligations to the staff of the Finance Department for their unceasing labour during a particularly trying year. The toil has been shared by all grades of employes in the provincial account offices, currency offices and Mints. Both our Mint Masters have shown great resource and endurance. Messrs. Gubbay and Cook have directed currency operations with skill and vigilance. Among our Accountants-General and officers of similar status it is invidious to discriminate; but thanks are specially due to Messrs. Alder, Carson and Philippe. At headquarters Mr. Howard assisted by Mr. A. V. V. Aiyar on the civil side, and Sir Godfrey Fell and Mr. B. N. Mitra on the military side, have had an extraordinarily heavy task, admirably performed. I am specially indebted to Messrs. Howard and Cook for the large share they have taken in preparing this Statement.”

CRIMINAL LAW (EMERGENCY POWERS) BILL.

The Hon'ble Sir William Vincent:—“My Lord, I beg to present the Report of the Select Committee on the Bill to make provision in special circumstances to supplement the ordinary criminal law and for the exercise of emergency powers by Government.” 11-54 A.M.

INDIAN PAPER CURRENCY (AMENDMENT) BILL.

The Hon'ble Sir James Meston:—“My Lord, I move for leave to introduce a Bill further to amend the Indian Paper Currency (Amendment) Act, 1917. By the law of the land (the existing Paper Currency Act of 1910), for every currency note that Government issues, it must hold bullion or coin or securities as a guarantee for the encasement of the note. The amount of securities which we could hold was restricted before the war to fourteen crores. In order to allow the rapid expansion of the note issue, which has been required by the heavy demands for increased currency during the last four years, we have had to increase the reserve of securities from time 11-55 A.M.

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to time, as well as of cash and bullion. This process of increasing the security reserve began in 1915 and continued steadily up to a year ago, when this Council passed the latest Act VI of 1918. That Act authorised us to invest up to 86 crores. We had all hoped that this was the last enlargement of our powers which we should require to apply for, but towards the very end of 1918, the currency position began to cause us considerable anxiety owing to persistent hoarding of rupees, the disappearance of gold from circulation, and the continuous heavy military payments, as well as large advances to cultivators in the tracts afflicted by scarcity. We, therefore, had to ask your Excellency for an Emergency Ordinance giving us powers to invest another fourteen crores, thus bringing up the total of our investment power to one hundred crores. It is this Ordinance which the present Bill seeks to incorporate in our substantive law. The figure given in the Bill is eight hundred million which, it will be observed, is not the same as the hundred crores I have mentioned. That is due to the fact that 20 crores are already secured by the standing law, to which these later additions are being made. The extra fourteen crores has not been fully invested up to date, and we hope that the tide has turned and that our reserve investments will now be gradually diminished instead of further increased. My Lord, I ask for leave to introduce the Bill."

12 P.M.

The Hon'ble Rao Bahadur B. N. Sarma:—"My Lord, we are much obliged to the Hon'ble the Finance Member for the hope that he has expressed that there will be no need whatsoever for any further additions to the currency, especially the note currency, that is not backed up either by gold or silver.

"We all hoped, my Lord, that, with the signing of the Armistice, the vicious circle into which we had entered with the war would be broken, and that there would be no further need for the exercise of your Excellency's powers of Ordinance-making in adding to the currency of the country which it has been feared, and rightly feared, is one of the main causes of the immense rise of prices in the country which is causing great havoc amongst the population of India. But we find that, notwithstanding the signing of the Armistice, the Government still find that they are not able to meet their current demands from taxation or from loans from the savings of the people, but that they are obliged to coin money, to coin credit, backed up by the credit of the country, without any corresponding increase in the gold and silver currency, in order to be able to meet the every-day demands of the country. We were told just now that the reason for the addition of this 14 crores of rupees was the necessity to pay heavy military charges and sundry other items of that description. Now, my Lord, I would respectfully submit that the time has come for the Government to put a stop to this policy of adding to the currency of the country, especially to the currency unsupported by gold or silver. There is no exaggeration in my statement that the currency policy of the Government, however it may have been necessitated by the war, has brought us to a serious position of material deviation from the previous standards and established maxims of the Bank Act of 1844, that every rupee-note, that is coined must have bullion or silver, except to a very small extent in the shape of securities, in the currency chest. We had in 1913, 88 crores of notes, 56 in active circulation, and we had 54 crores of rupees either in gold or silver, 38 in gold and 16 in silver roughly. The total currency at that time, my Lord, was 225 crores. We have doubled it since then. Since 1912, we have nearly doubled the currency. We have added between eighty and ninety crores of rupees to the note issue, and we have added more than 125 crores in silver and something in gold. That is, instead of the currency being 225 crores, as it was in 1912, we have now somewhere about 420 or 430 crores, and the quantity of the goods that have to be handled by this currency has not substantially risen during this period. The net result therefore is, that we have put into the hands of the people a nominal purchasing power nearly twice as great as they had prior to the war, and there has been an enormous increase in prices, partly due to the world rise in prices, but partly due to the abnormal expansion in the currency of the country. And we know, my Lord, that this irregular distribution of the

[1st MARCH, 1919.] [*Rao Bahadur B. N. Sarma.*]

currency among the people of the country has led especially the poorer classes to suffer enormously under the increase in prices which has been partly the effect of this enormous increase in the currency of the country. It has been said that India has been swallowing up silver greedily and something must be done to prevent it. I quite appreciate the truth of the remark that India has to learn to get on with a cheap currency, and that a metallic currency is extremely expensive and ruinous to the country. I know that, and we shall all have to learn the lesson and preach that lesson to the people. But at the same time, my Lord, I submit that there is no use in trying to interfere rashly with the natural habits of the people, in trying to thwart the natural laws of supply and demand, and trying to meet a problem of that kind by means of currency laws. We find that the quinquennial average of the imports of gold and silver into India prior to the war was about 36 crores of rupees, in value 28.86 crores worth of gold and 7.2 crores worth of silver. The net exports of merchandise during this period, at any rate in point of value, has not been smaller than the net exports during the previous period. One would naturally expect, therefore—the normal laws of supply and demand being met—that there would be an importation of private treasure to approximately the same extent as prior to the war, that is about 180 crores of rupees worth of gold and silver, but we had, for the sake of England and the Allies, to stop all private imports of gold and silver, and the total we have, both on Government account as well as private account, allowed to be imported into India after 1918-19 is 97 crores. Is there any wonder then that the people knew how to circumvent the laws of the country and have utilised the currency partly to meet the needs which were formerly met by the supplies of gold and silver? I have not the slightest doubt that part of this at least went to meet the demands which were met previously by imports. Hence, it is you have the spectacle of 120 crores of rupees coined during the last few years suddenly disappearing from the currency, except to the extent of 12 crores now in the currency chest. Therefore, my Lord, the lesson we have to learn, I think, is that our past methods have only ended in depredating the currency because we know full well that there is a heavy rate of discount on rupee paper, and there is a vast margin between bullion in gold and the sovereign itself. A sovereign in the market will fetch 19 rupees and a rupee note will not fetch more than 14 annas. The net result is the gold standard has been knocked on the head, the silver parity has been to the same extent displaced, and we have a currency which has depreciated considerably on account of this unfortunate war.

“Therefore, my Lord, I submit the Government should have, if possible, tried to prevent the addition to the currency of another 14 crores. This additional note issue is not backed up by gold and silver, but is for the purpose of meeting the treasury bills in England to the extent of $6\frac{1}{2}$ crores of rupees and 6 crores of rupees treasury bills in India. That is they have gone to create new credits and swell artificially the credit in the banks which the Government holds in India. What the consequences have been in England of the Government's borrowing have been lucidly set out in the recent report on currency which was published last year. The Currency Commissioners have recommended to His Majesty's Government the rejection of the theories which seem to obtain favour in India at the present moment, namely, that it is possible to reduce to 30 or 35 per cent. the metal backing of the currency notes of the country. They have asked the Government in England to go back to the principle of the Bank Charter Act of 1844 and to rule that no note issue should be allowed which has not one pound of gold to back up one pound of note in circulation.

“I hope, my Lord, that that lesson will be learnt in India, and it is because I feel that that particular principle has been violated by the Government in asking for power to coin 14 crores of rupee notes without any backing of gold and silver, that I think it is necessary to raise a protest against that policy.

“In England, the Commissioners have recommended that all the extra notes which are not backed up by gold in England should be gradually withdrawn. We should have started with that experiment here soon after the

[*Rao Bahadur B. N. Sarma ; Sir James Meston.*]

[1ST MARCH, 1919.]

Armistice was signed. The Government of India are not undertaking any additional purchases on behalf of England or the Allies for the purposes of the war in India. I know the Government had no money to meet these purchases, and consequently they were obliged to manufacture money artificially for the purpose of meeting this expenditure. That contingency has happily passed away, and I hope, therefore, that the precedent set will not be utilised any further for meeting current demands of another description, however emergent those demands may for the time being appear. I had hoped to have heard from the Hon'ble the Finance Member in greater detail as to why this 14 crores were necessary to be utilised in the purchase of Treasury Bills in India and in England without any backing either in gold or silver. I hope to be able to hear a further statement before long so as to enable us to see whether there was any justification for this further coinage. We find that the issue of notes has been going on merrily, and that although 149.73 crores was the coinage of notes in circulation on the 31st of January, we have increased it within twenty days to the extent of 95 lakhs ; it is at present 150.68 crores. It is because I felt that there was a necessity to draw the attention of the Government to the feeling in the country that the currency policy has been largely responsible for the enormous rise in prices, and that something should be done both in that as well as in other directions to reduce prices and enable the people to meet their necessities with a smaller currency, that I have ventured to take up the time of the Council."

12-13 P.M.

The Hon'ble Sir James Meston :—" My Lord, I have listened with considerable respect to the essay which the Hon'ble Member has just read to us on the subject of our financial heresies. He says in effect that he is going to allow us to have this Bill if we do not do it again. I cordially agree with him in the hope that we shall not require to do it again. I would only draw the Hon'ble Member's attention to the fact that, although currency undoubtedly is a factor in the question of prices, we in India are very largely dependent on the currency of the whole world, on the prices of the whole world, and the rise in prices in India has very largely been effected by considerations to which we are altogether strangers. I would also point out that currency after all is only the vehicle or the handmaid of business and commerce, and although I fully realise that our currency has of recent years been drifting on to a very artificial basis, still I would point out that we have not sinned in this respect nearly so greatly as most of the other countries of the world.

" The Hon'ble Member has asked for justification of this 14 crores ; I think he will find it very fully given in the Financial Statement."

The motion was put and agreed to.

The Hon'ble Sir James Meston :—" My Lord, I beg to introduce the Bill, and move that the Bill, together with the Statement of Objects and Reasons relating thereto, be published in the Gazette of India in English."

The motion was put and agreed to.

MOTOR SPIRIT (DUTIES) AMENDMENT BILL.

12-14 P.M.

The Hon'ble Sir James Meston :—" My Lord, in February 1917 this Council agreed to an excise and a customs duty of six annas a gallon on motor spirit. The proposal was defended at the time as being purely a war measure, and so it was then. But it has brought in a very soothing addition to our revenues. It brought in 25 lakhs last year, and we hope it will bring in 35 lakhs this year. In these hard-up days we cannot afford to sacrifice large sums like that, especially as I have not heard that this duty has done harm to any one, either manufacturer or private individual. We propose, therefore, to continue these duties for the present.

[1st MARCH, 1919.] [*Sir James Meston ; Rao Bahadur B. N. Sarma ;
Sir William Vincent.*]

The existing Act keeps them in force only for the period of the war and for six months thereafter ; and what this Bill does is to remove that limitation and to allow the law to run on until we reach a financial position, which would justify us in abrogating it. I beg to move, my Lord, for leave to introduce the Bill to extend the operation of the Motor Spirit (Duties) Act, 1917."

The motion was put and agreed to.

The Hon'ble Sir James Meston :—" My Lord, I beg to introduce the Bill, and move that the Bill, together with the Statement of Objects and Reasons relating thereto, be published in the Gazette of India in English."

The motion was put and agreed to.

INDIAN INCOME-TAX (AMENDMENT) BILL.

The Hon'ble Sir James Meston :—" My Lord, this is the third 12-15 P.M.
and the last of the small fiscal measures which have to be presented to-day to the Council in order to give effect to the Budget proposals. This measure proposes to raise the minimum taxable income from Rs. 1,000 to Rs. 2,000. I do not think it requires very much defending, as it seems to most of us a simple act of humanity. There is no class that has been so badly hit by the enormous rise in the cost of living as people on small fixed incomes. The rich people can look after themselves, and the very poor have a good labour market and rising wages. But the small employé, the small trader, the small shop-keeper, is very hard hit indeed by the increase in prices that has been taking place in this country and everywhere else. Our grant to this class, if this measure is passed, will amount to probably close on 70 lakhs, or nearly half a million sterling. But for that expenditure there are two great counterbalancing advantages. One is that it relieves from payment 237,000 assesses out of the total number of our assesses which is only 380,000. It seems incredible but there it is, nearly two-thirds of our number of assesses fall into the lowest grade. The second advantage is, that we get rid of the summary procedure of assessment under Chapter III of the Act, which is exclusively for assesses of this class. I trust that this measure of relief to the petty tax-payer will meet with the sympathy of the Council.

" My Lord, I beg to move for leave to introduce a Bill to amend the Indian Income-tax Act, 1918."

The motion was put and agreed to.

The Hon'ble Sir James Meston :—" My Lord, I beg to introduce the Bill, and move that the Bill, together with the Statement of Objects and Reasons relating thereto, be published in the Gazette of India in English."

The Hon'ble Rao Bahadur B. N. Sarma :—" It is proper, my Lord, that, on behalf of the middle class of this country, the Government should be thanked for its generous act of justice and mercy."

The motion was put and agreed to.

INDIAN CRIMINAL LAW (AMENDMENT) BILL.

The Hon'ble Sir William Vincent :—" My Lord, I move that 12-18 P.M.
the date for the presentation of the Report of the Select Committee on the Bill to provide for the amendment of the Indian Penal Code and the Code of Criminal Procedure 1898, be extended from the 6th March, 1919, to the 10th March, 1919. "

[*Mr. Kamini Kumar Chanda ; Sir William Vincent.*] [1ST MARCH, 1919.]

12-19 P.M.

The Hon'ble Mr. Kamini Kumar Chanda :—" My Lord, may I move an amendment to the Hon'ble the Home Member's motion? I could not give notice of this before because we only received notice of the motion last night. I would therefore request your Excellency to suspend rule 29 of the Rules for Legislative Business, which requires three days' notice to be given of any amendment.

" My amendment is that in place of ' the 10th March, ' the ' 6th of September ' be substituted, or six months from now. My Lord, I do not wish to detain the Council with a speech. This matter was threshed out on the last occasion. There is no urgency about it. This Bill, as the Statement of Objects and Reasons shows, is the result of the Rowlatt Committee's Report. The Committee say :

' In the first place we think that a permanent enactment on the lines of Rule 25A under the Defence of India Act is required ; '

and this substantive enactment is sought to be made by the Bill.

" Now, my Lord, those Rules under the Defence of India Act are in force and will continue to be in force for some time yet. Nobody can tell when peace is going to be signed, and for six months after peace has been signed the Defence of India Act will remain in operation. That being so, there is no urgency and the matter can very well be adjourned to the September Session. One result of that would be to allay the strong feeling, which has unfortunately been created in the country by the introduction of this measure. I submit that the matter ought to be postponed, and I hope the Council will agree to this."

12-20 P.M.

The Hon'ble Sir William Vincent.—" My Lord, this is really the same motion that was discussed in this Council on the first debate on this Bill, and I am afraid that I cannot accept the proposal now made by the Hon'ble Member. What I have suggested then and what I think is really more suitable, is that any question of re-publication should be considered when the Report of the Select Committee is received."

The amendment was put and negatived.

The motion was put and agreed to.

The Council adjourned to Friday, the 7th March 1919, at 11 A.M.

DELHI :	}	II. MONCRIEFF SMITH,
<i>The 6th March, 1919.</i>		<i>Offg. Secretary to the Government of India, Legislative Department.</i>

APPENDIX A.

[*Referred to in answer to Question No. 14.*]

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

Delhi, the 19th December 1918.

PRESS COMMUNIQUE.

In order to bring the rates of postage for Inland letters of heavier weight into harmony with the recently revised parcel rates, the Government of India have decided that it is necessary to increase the charge on letters carried by post in excess of $2\frac{1}{2}$ tolas in weight. The rates of postage for Inland letters exceeding one tola will, with effect from the 1st January 1919, be as follows :—

PRESENT RATES.

Exceeding 1 tola but not exceeding 10 tolas	.	.	.	One anna.
Every additional 10 tolas	.	.	.	One anna.

REVISED RATES.

Exceeding 1 tola but not exceeding $2\frac{1}{2}$ tolas	.	.	.	One anna
Every additional $2\frac{1}{2}$ tolas	.	.	.	One anna.

APPENDIX A.

[*Referred to in answer to Question No. 14.*]

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

Simla, the 31st July 1918.

PRESS COMMUNIQUE.

The increasing pressure of the telegraph service due to expansion in traffic and the inability of the Department to meet this expansion owing to shortage in material and staff have led the Government of India to decide that, as a further means of relieving the pressure on the Department, the tariff for ordinary inland private telegrams should be increased from 8 annas for a telegram of 12 words or less, with half an anna for every additional word, to a uniform rate of one anna a word with a minimum of 12 annas, and that the rate for express telegrams should be raised from Re. 1 for 12 words or less, with two annas for every additional word to a uniform rate of 2 annas a word with a minimum of Rs. 1-8-0.

It has also been decided to follow the example of the United Kingdom and the British Dependencies and increase the Indian letter postage rate to these destinations from one anna per ounce to $1\frac{1}{2}$ annas for the first ounce and one anna for each additional ounce or fraction of an ounce. This is in accordance with the policy that there should be reciprocal postage rates between countries belonging to the International Postal Union which are in direct communication with one another.

The alteration in the rates will take effect from 1st September 1918.

APPENDIX A.

[*Referred to in answer to Question No. 14.*]

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

Simla, the 24th September, 1918.

PRESS COMMUNIQUE.

The restrictions on the Railway service and other causes arising out of the war have thrown a continually increasing burden on the Postal Service, and it is more and more difficult to deal with the present number of parcels in the parcels offices or to find room for them in the mail vans. The necessary result has been delays and some loss of efficiency in the service, while the cost of transmission, especially to places off the line of rail, has increased. In order to relieve the pressure on the Parcels Service, the Government of India have found it necessary to raise the rates on parcels, with effect from November 1st, 1918, as under :—

PRESENT RATES.

- | | |
|--|---|
| (1) Parcels not exceeding 440 tolas | 2 annas for every 40 tolas or fraction thereof. |
| (2) Parcels exceeding 440 tolas but not exceeding 800 tolas. | 4 annas for every 40 tolas or fraction thereof. |

REVISED RATES.

- | | |
|---|---|
| (1) Parcels not exceeding 20 tolas | 2 annas. |
| (2) Parcels exceeding 20 tolas but not exceeding 800 tolas. | 4 annas for every 40 tolas or fraction thereof. |

No. 10284.

A copy is forwarded to the Director-General of Posts and Telegraphs.

APPENDIX B.

[*Referred to in Answer to Question No. 17.*]

The available information regarding additions to the note circulation of countries having important trade relations with India is given below :—

- (i) *England*.—On 1st July 1914, the active circulation of Bank of England notes was £29,784,000. On 4th December 1918, it had increased to £67,047,775, and, in addition, the active circulation of notes issued under the Currency and Bank Notes Act, 1914, was £300,179,085. Thus the total increase in the note circulation in this period was £337,442,860. The "Committee on Currency and Foreign Exchanges after the War" estimated the decrease since the beginning of the War in the amount of gold coin held by Banks (excluding gold held in the Issue Department of the Bank of England), and in public circulation to be £83,000,000 in July 1918. The total increase of currency, therefore, up to the beginning of December was, in round figures, £250,000,000, exclusive of small token coins for which figures are not available.
- (ii) *Japan*.—In 1914, the note circulation of the Bank of Japan was about £40,000,000. On 19th October 1918, it had increased to £82,357,000.
- (iii) *United States*.—Federal Reserve Bank notes in circulation increased from £98,320,000 on 15th July 1917 to £518,736,000 on 1st December 1918. The figures for 1914 are not available.
- (iv) *France*.—The note circulation of the Bank of France increased from £240,000,000 on 2nd July 1914 to £1,149,308,000 on 5th December 1918. In addition, the French Departmental Chamber of Commerce have been issuing paper money of the value of 50 centimes and 1 franc, which are legal tender in the department which issues them, but no figures regarding the amount of such issues are available.
- (v) *Italy*.—On 31st July 1914, the note circulation of the three banks of issue was £90,600,000. On 30th September 1918, the note circulation of the Bank of Italy was £342,183,000, but the amount of the circulation of the other two banks of issue is not known. State notes have also been issued in considerable quantities in small denominations, but no information is available regarding the amount issued.
- (vi) *Russia*.—The note circulation increased from £163,000,000 on the 14th July 1914 to £1,836,200,000 on 29th October 1917. Later figures are not available.

2. No information is available regarding the increase of metallic currency. In all countries, however, coins except small token coins have been very largely withdrawn from circulation, and although the issues of small coin have been abnormal, the increase is negligible in comparison with the enormous increase in the note circulation.

APPENDIX C.

[Referred to in Answer to Question No. 21.]

Statement showing the distribution, amongst Provinces, of the grant for technical and agricultural education.

I.—AGRICULTURAL EDUCATION.

Province.	Project.	Amount allotted.	Total.	REMARKS.
		Rs.	Rs.	
Madras	(i) Establishment of two Agricultural Middle Schools. (ii) Expansion and equipment of agricultural education, including the Coimbatore Agricultural College.	50,000 3,00,000	3,50,000	
Bombay	(i) Three new agricultural schools. (ii) Extra equipment for Alibag Agricultural School. (iii) Additional buildings for Loni Agricultural Schools. (iv) Extension of Mirpur Khas Agricultural School. (v) Extension of Poona Agricultural College Farm and other additions.	1,20,000 15,000 5,000 3,000 1,25,000	2,68,000	Includes Rs. 50,000 from the wheat profits.
Bengal	Establishment of two agricultural middle schools, one in Eastern and one in Western Bengal, at Rs. 90,000 each.	1,80,000	1,80,000	
United Provinces	(i) Establishment of an agricultural middle school in Meerut Division. (ii) Building of a new wing for the Agricultural College, Cawnpore, and additions and renovations to the laboratories in the Chemical Department.	70,000 3,00,000	3,70,000	Includes Rs. 50,000 from the wheat profits.
Punjab	(i) Encouragement of agricultural education in Vernacular Middle Schools. (ii) Encouragement of agricultural education in High Schools. (iii) Establishment of a training college for teachers at Lyallpur. (iv) Revision of text books. (v) Grants-in-aid to private High Schools equipped with practical agricultural teaching.	1,05,000 1,55,000 1,00,000 20,000 50,000		
	(vi) Extension and development of the Agricultural College, Lyallpur, for additional laboratories. (vii) For a hostel for the vernacular class at Lyallpur.	29,000 10,000	4,89,000	Includes Rs. 55,000 from the wheat profits.
Bihar and Orissa	For the introduction of a course in farm mechanics as an addition to the curriculum of the Agricultural College at Sabour.	50,000	50,000	
Central Provinces	(i) Establishment of two agricultural schools. (ii) Modern farm machinery and other equipment for the farm attached to the Agricultural College.	1,68,000 25,000	1,93,000	Includes Rs. 25,000 from the wheat profits.

II.—TECHNICAL EDUCATION.

Province.	Project.	Amount allotted.	Total.	REMARKS.
		Rs.	Rs.	
Barma	Establishment of an agricultural college at Mandalay.	4,00,000	4,00,000	
	TOTAL . . . . .	...	22,80,000	
Madras	New buildings for the Madras Trades School.	75,000	75,000	
Bombay	Removal of the Victoria Jubilee Technical Institute to its new site at Matunga.	1,00,000	1,00,000	
United Provinces	Cost of land required at Cawnpore for textile classes to be transferred from Roorkee, for schools for electric wiremen, for leather working and dyeing.	1,20,000		
	For buildings for these schools	1,15,000		
	Establishment of a technical school at Jhansi.	1,40,000	3,75,000	
Punjab	Construction and equipment of a carpentry school at Jullundur.	1,50,000	1,50,000	
Barma	Proposed Technical and Industrial School at Moulmein.	50,000	50,000	
Bihar and Orissa	Acquisition of land for a hostel and playground for the Ranchi Industrial School.	13,000		
	Extension of the compound of the Bihar School of Engineering.	52,000	65,000	
Central Provinces	Extension of the Nagpur Engineering School	50,000		
	Supply of books to the second class scientific library at Nagpur.	5,000	55,000	
Assam	Establishment of Industrial schools among hill tribes who have supplied labourers for the war.	30,000	30,000	
	TOTAL		9,00,000	
	GRAND TOTAL		31,80,000	

APPENDIX D.

[Referred to in Answer to Question No. 24.]

A.

Statement showing the number of Indian combatants sent from India to the various theatres of war and the casualties amongst Indian combatants.

Numbers despatched.		CASUALTIES.				
		Deaths.	Wounded.	Missing.	Prisoners	Presumed to be Prisoners.
France	86,882	4,944	16,297	1,127	538	...
Mesopotamia	302,199	15,652	31,187	1,444	5,512	1,223
Egypt	104,419	3,513	8,001	501	28	...
East Africa	34,511	2,460	1,986	43	21	...
Persian Gulf	24,451	368	210	3	28	...
Gallipoli and Salonika	9,717	1,618	3,669	101	3	...
Aden	17,573	455	566	22	16	...
TOTAL	579,252	29,010	61,916	3,241	6,146	1,223

B.

The number of non-combatants sent from India to the various theatres of war is as follows :—

France	48,537
Mesopotamia	336,890
Egypt	25,512
East Africa	12,609
Persian Gulf	25,301
Gallipoli and Salonika	6,416
Aden	5,050
TOTAL	46,315

APPENDIX E.

[*Referred to in Answer to Question No. 25.*]

PRESS COMMUNIQUE.

Dated 14th December, 1918.

The Railway Board have seen recently some letters in the newspapers and have themselves received some communications on the subject of restoring various travelling concessions which had to be suspended in consequence of the abnormal conditions caused by the war. They think it desirable, therefore, to draw attention to the fact that the railway position is not immediately changed by the cessation of hostilities. No relief by the restoration of shipping has yet been given and it is doubtful when it will be obtained, so that railways must continue to carry the very heavy coal traffic which used to go by sea; large military requirements including those of demobilisation have still to be met, and the equipment of railways, far from improving immediately, will continue to deteriorate until new engines and rolling stock are received. The Board are most anxious to remove restrictions and difficulties of travel and they will take the earliest opportunity of doing so but at the moment they fear it is impossible to increase the passenger services to a more normal standard or restore concessions.

Everything possible is being done to accelerate the supply of fresh equipment. In May last the Secretary of State was placed in possession of the detailed demands of Indian Railways for the first 12 months after the war. It is satisfactory to know that he has succeeded in placing orders for all these demands, and there is every reason to believe that there will be no delay in the supply.

APPENDIX F.

[Referred to in Answer to Question No. 30.]

LIST No. I.

New lines to be financed from programme funds.

Name of Railways.	Gauge.		Length.	Estimated cost.	Amount to be provided for during the first 3 years.
	Ft.	In.		Lakhs.	Lakhs.
<i>Assam Bengal.</i>					
Silghat-Amguri	3	3½	100·00	60·00	60·00
Comilla-Srimundi	3	3½	34·00	22·00	22·50
Dibrugar-Sibsagar	3	3½	39·00	23·10	23·40
<i>Bengal Nagpur.</i>					
Vishnupur-Calcutta Chord	5	6	76·40	181·00	140·00
Vizagapatam-Harbour . . . . .	...	...	...	60·00	60·00
Vizianagram-Raipur	5	6	223·00	245·80	175·00
Purulia-Ranchi-Lohardaga Extension	5	6	10·00	20·00	16·00
Kalimati-Gurumaishini Extension	5	6	20·00	14·00	14·00
Korea Coalfield Extension	5	6	40·00	28·00	10·00
Gopalpur-Berhampur Ruselkonda	5	6	76·50	54·00	54·00
<i>Bengal and North-Western (Tirhoot).</i>					
Darbhanga-Hasanpur Road	3	3½	37·00	21·00	21·00
Bagaha Tribeni	3	3½	26·00	10·59	10·59
Muzaffarpur-Darbhanga	3	3½	38·00	32·70	32·07
Mokameh Bridge . . . . .	...	...	...	100·00	75·00
<i>Bombay, Baroda and Central India.</i>					
Vasad-Katana	5	6	26·75	13·38	13·38
Viramgam-Sami	5	6	44·00	39·00	39·00
Nasirabad-Kekri	3	3½	25·12	15·87	15·87
Dholka-Dhandhuka	3	3½	38·00	17·32	17·32
Delhi-Karachi	5	6	247·00	325·00	100·00
<i>Burma Railways.</i>					
Aungban-Heho	3	3½	18·00	16·28	16·28
Bauktaw-Kambe	3	3½	·75	·55	·55
Alon-Saingbyin	3	3½	28·03	11·68	11·68
Pyinmana-Taungdwingyi-Magwe	3	3½	120·00	90·69	90·69
Moulmein-Ye	3	3½	94·60	83·32	83·32
Chittagong-Akyab	3	3½	210·00	303·00	100·00
Carried over	...	...	...	1,789·08	1,202·28

New lines to be financed from programme funds—concl'd.

Name of Railways.	Gauge.		Length.	Estimated cost.	Amount to be provided for during the first 3 years.
	Ft.	In.	...	Lakhs. 1,789.08	Lakhs. 1,202.28
Brought forward					
<i>Eastern Bengal.</i>					
Ishurdi-Rampur Boalia Nachoul	5	6	63.00	87.00	87.00
Santahar-Dinajpur	5	6	60.00	80.00	80.00
Rayaganj-Eklakhi	3	3½	31.00	40.00	40.00
Faridpur-Jessore	5	6	58.00	77.25	77.25
Serajganj-Mymensingh	3	3½	58.00	60.00	60.00
<i>East Indian.</i>					
Hooghly Bridge Connection	5	6	8.00	112.62	50.00
Mokameh Bridge . . . . .	...	...	...	96	96
Gya-Sherghatty	5	6	22.00	13.00	13.00
Sainthia-Berhampur-Bhairamara	5	6	94.00	119.00	50.00
Jamocce-Bariarpur	5	6	36.00	25.68	12.00
<i>Great Indian Peninsula.</i>					
Amraoti-Narkher	5	6	70.00	66.00	66.00
Itarsi-Nagpur	5	6	...	48.00	46.00
Harbour Branch Over-head Connection . . . . .	...	...	...	25.50	25.50
Cawnpore-Banda	5	6	...	8.50	8.50
Warora-Wun	5	6	16.00	16.00	16.00
<i>Madras and Southern Mahratta.</i>					
Renigunta-Madras	3	3½	80.56	62.00	55.00
Belgaum-Saundatti-Hubli	3	3½	91.00	52.82	52.82
Hogti-Sholapur	3	3½	9.00	5.58	5.58
Koregaon-Satara	3	3½	13.00	9.00	9.00
Kudchi-Bagalkot	3	3½	80.00	26.00	26.00
<i>North Western.</i>					
Ludhiana-Kalka	5	6	72.00	64.80	30.00
Khusab-Sangla . . . . .	...	...	90.00	96.37	89.81
<i>Oudh and Rohilkhand.</i>					
Rosa-Budaon-Hapur	5	6	196.00	222.61	170.90
<i>Rohilkhand and Kumaon.</i>					
Bellraien-Dhaurahra	3	3½	82.38	17.06	17.06
<i>South Indian.</i>					
Panruti-Trichinopoly-Ramnad	3	3½	171.00	161.05	161.05
Ramnad-Virudupatti-Tenkasi	3	3½	142.00	58.28	58.28
Total	...	...	...	3,844.16	2,511.99

LIST No. II.

New lines proposed to be constructed under Branch line Terms or by District Boards.

Name of Railways.	Gauge.		Length.	Cost.
	Fe	In		
Karinganj Longai	3	3½	44	...
Silehar Duarbund	3	3½	30	...
Habiganj-Shaistaganj-Begumkhan	3	3½	16·31	9·01
Srimangal-Maulvi Bazar	3	3½	22·7	10·73
Kurigram-Chilmari	3	3½	21	11·76
Hazaribagh Road-Hazaribagh	2	6	41	14·58
Tilothoo-Sasaram	2	6	12	4·00
Kapadvanj-Modassa	2	6	40	11·74
Lunavada-Sunth Rampur	2	6	22	8·87
Nadiad-Kaira	2	6	18	10·20
Rewah-Sutna	2	6	32	13·66
Ambaji-Taranga	2	6	11	...
Charsadda-Mardan-Swabi	2	6	46	24·03
Shadara-Norwal	5	6	48	31·87
Dindigul-Palghat	3	3½	108	75·50
Ishardi-Sadhuganj	5	6	46	54·16
Jessore-Jhenidah Extensions	2	6	120	108·16
Mymensingh-Jamalpur-Baksiganj	3	3½	71	66·14
Sainthia Nyadumka	2	6	41	16·40
Chakradharpur-Jaintagarh	2	6	54	21·80
Jagatpur-Kendrapara	2	6	54	11·48
Bulsar-Vahial	2	6	24	9·50
Dasavada-Bahel	2	6	12	4·80
Manmad-Malegaon	2	6	21	13·20
Modassa-Meghraj	2	6	13	5·00
Modassa-Dungarpur	2	6	40	16·00
Harpalpur-Nowgong	2	6	30	12·00
Meerut Roorkee	2	6	108	45·69
Lafa Coalfields Extension	5	6	22	12·50
Repalle-Viswessaram	5	6	6	5·10
Ulundurpettai-Chinnasalem	3	3½	32	13·52
Manmadura-Sivaganga . . . . .	...	...	...	10·00
Mayavaram-Tranquebar	3	3½	16	9·60

New lines proposed to be constructed under Branch Line Terms or by District Boards—concl.

Name of Railways.	Gauge.		Length.	Cost.
	Ft.	In.		
Madura-Bodinaya-Kanur	3	3½	55	25·78
Salem-Attur	3	3½	33	16·74
Attur-Chimu-Salem	3	3½	20	8·86
Coconada-Kotipalle	3	3½	42	25·20
Jayankond-Sholapuram-Trichinopoly	3	3½	50	30·00
Mannargudi-Tiruthunipundi	3	3½	16	10·52

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

**Rainfall summary for the seven days ending at 8 hrs. on
Thursday, the 6th March 1919, based on the Indian
Daily Weather Reports of the period.**

1. A disturbance from the west entered northwest India on the 27th February and disappeared in Assam on the 3rd; during its advance across northern India widespread rain fell in Assam and Bengal, with nearly general rain or snow in Kashmir, the Kumaon hills, and the hills of the North-West Frontier Province and of the Punjab. During the rest of the week rainfall occurred mainly in Assam.

2. *Burma*.—Weather was dry except for light falls at Bhamo and Myitkyina.

North-east India, including Orissa.—Rainfall was nearly general in Assam on the 2nd, and there were local falls in Chota Nagpur on the 1st and in Bengal on the 2nd.

The United Provinces, Central India and the Central Provinces.—There was nearly general rain in the Kumaon hills with local falls in the adjacent plains on the 1st.

North-west India.—Nearly general snow or rain fell in Kashmir on the 28th and 1st, in the hills of the Punjab on the 1st, and in the hill districts of the North-West Frontier Province on the 27th and 28th.

The Peninsula.—Cochin is the only station that reported rain.

3. The chief amounts of rainfall reported were as follows:—

February 27th. Balasore 0·79", Parachinar 1·30" and Drosh 0·34".

" 28th. Murree 1·85", Rawalpindi 0·36", Sonamarg 2·12", Skardu 0·48",
Parachinar 0·65" and Drosh 0·66".

March 1st. Mukteswar 0·40", Mussooree 0·74", Dehra Dun 0·41", Simla 0·72",
Murree 1·20", Srinagar 0·64", Sonamarg 1·24" and Dras 1·65".

" 2nd. Dhubri 0·75", Calcutta 0·51", Mymensingh 0·87", Bogra 0·42"
and Chaibasa 0·90".

" 3rd. Cherrapunji 0·61", Darjiling 0·69" and Narayanganj 0·46".

" 4th. Sibsagar 3·98".

4. The week's rainfall was 20 per cent or more in excess in Assam, Chota Nagpur and Kashmir; and was 20 per cent or more in defect in the Bay Islands, Burma, Bihar, the United Provinces, the Punjab, the North-West Frontier Province, Baluchistan, Sind, Rajputana East, Central India East, Berar, the Central Provinces, Hyderabad, Mysore and the Madras Coast North. It was normal in Bengal, Orissa and Malabar. No rain usually falls at this time of year in Rajputana West, Gujarat, Central India West, the Konkan, the Bombay Deccan, Madras Southeast and the Madras Deccan.

The rainfall from the 29th November to date is 20 per cent or more in defect in the Bay Islands, Upper Burma, Assam, Bengal and Sind; and is 20 per cent or more in excess in Lower Burma, Bihar and Orissa, the United Provinces, Gujarat, Central India, Berar, the Central Provinces, the Konkan, the Bombay Deccan, Hyderabad, Mysore, Malabar and the Madras Coast North. It is within 20 per cent in the remaining divisions.

Division.	RAINFALL DATA FOR WEEK ENDING ON 6TH MARCH 1919.			RAINFALL DATA FROM 29TH NOVEMBER 1918 TO 6TH MARCH 1919.				
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or defect in inches.	Actual rainfall to date in inches.	Normal rainfall in inches.	Excess or defect in inches.	PERCENTAGE DEPARTURE FROM NORMAL.	
							This week.	Last week.
1	2	3	4	5	6	7	8	9
Bay Islands	0	0.1	-0.1	8.3	10.4	-2.1	-20	-19
Lower Burma	0	0.1	-0.1	2.5	1.4	+1.1	+79	+92
Upper Burma	0	0.1	-0.1	0.6	1.2	-0.6	-50	-45
Assam	1.2	0.4	+0.8	2.2	3.2	-1.0	-31	-64
Bengal	0.3	0.3	0	1.5	1.9	-0.4	-21	-25
Orissa	0.2	0.2	0	4.4	2.0	+2.4	+120	+133
Chota Nagpur	0.4	0.3	+0.1	5.6	2.6	+3.0	+115	+123
Bihar	0	0.1	-0.1	2.4	1.4	+1.0	+71	+85
United Provinces, East	0	0.1	-0.1	2.2	1.8	+0.4	+22	+29
United Provinces, West	0.1	0.2	-0.1	4.1	2.9	+1.2	+41	+48
Punjab, East and North	0.1	0.3	-0.2	4.1	3.8	+0.3	+8	+14
Punjab, South-West	0	0.2	-0.2	1.9	1.9	0	0	+12
Kashmir	1.2	0.8	+0.4	9.8	8.3	+1.5	+18	+15
N.-W. Frontier Province	0	0.3	-0.3	2.5	2.8	-0.3	-11	0
Baluchistan	0	0.3	-0.3	3.8	3.9	-0.1	-3	+6
Sind	0	0.1	-0.1	0.6	0.8	-0.2	-25	-14
Rajputana, West	0	0	0	0.8	0.8	0	0	0
Rajputana, East	0	0.1	-0.1	0.9	1.0	-0.1	-10	0
Gujarat	0	0	0	0.3	0.1	+0.2	+200	+200
Central India, West	0	0	0	2.0	0.5	+1.5	+300	+300
Central India, East	0	0.1	-0.1	4.7	2.1	+2.6	+124	+135
Berar	0	0.1	-0.1	3.7	1.4	+2.3	+164	+185
Central Provinces, West	0	0.1	-0.1	6.2	1.5	+4.7	+313	+343
Central Provinces, East	0	0.2	-0.2	7.4	2.0	+5.4	+270	+311
Konkan	0	0	0	0.3	0.1	+0.2	+200	+200
Bombay Deccan	0	0	0	0.5	0.4	+0.1	+25	+25
Hyderabad, North	0	0.1	-0.1	2.2	0.7	+1.5	+214	+267
Hyderabad, South	0	0.1	-0.1	2.3	0.7	+1.6	+229	+283
Mysore	0	0.1	-0.1	1.3	0.9	+0.4	+44	+63
Malabar	0.1	0.1	0	4.3	2.5	+2.3	+92	+96
Madras, South-East	0	0	0	7.3	6.9	+0.4	+6	+6
Madras Deccan	0	0	0	0.8	0.7	+0.1	+14	+14
Madras Coast, North	0	0.1	-0.1	3.6	2.5	+1.1	+44	+50

GILBERT T. WALKER,
Director General of Observatories.

Dated the 6th March 1919.

R. A. MANT,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 1st March 1919.

Burma.—Light showers fell in eleven districts and the Shan States. Plucking of tobacco is progressing in Lower Burma. In Upper Burma harvesting of wheat, beans, gram and miscellaneous crops is proceeding. Standing crops are good. Cattle are generally healthy. The price of unhusked rice in Rangoon has risen slightly to Rs. 125 per hundred baskets and is above normal. The market for white rice is steady at Rs. 307-8 per hundred baskets for specials.

Assam.—The weather was seasonable. Rain is badly wanted in five districts for agricultural operations and growth of crops. Harvesting of mustard is nearing completion. Pressing of sugarcane, pruning of tea, and ploughing for autumn rice and jute continue. Outturns and prospects of crops are generally indifferent. Cattle disease is reported from one district. The price of common rice is stationary. Fodder is insufficient in Surma Valley.

Bengal.—Light rain fell in some places. Ploughing of fields and harvesting of spring crops continue. Sowing of jute and autumn paddy has commenced in Eastern Bengal districts. Prospects of standing crops are generally reported unfavourable. The average price of common rice is rising by about 0.28 per cent. Distress prevails in Bankura and in Brahmanbaria sub-division of Tippera. In Bankura agricultural loans are being distributed and gratuitous relief is being given to 1,305 persons. Number of persons attending test works in Bankura and Tipperah amounts to 2,005 and 449 respectively.

Bihar and Orissa.—Light rain was general over Orissa and Chota Nagpur and scattered in Bihar. Harvesting of oilseeds and preparation of lands for the next season's crops continue. Standing crops are doing well. The daily average number of persons attending test works was 702 in Angul and 16 in Ranchi. Gratuitous relief was given to 3,663 persons in Angul. The price of common rice has risen in three districts, fallen in three and remained stationary in the remaining districts as compared with that of the preceding week. Cattle disease is reported from eleven districts.

United Provinces.—Rainfall was light and scattered. Slight damage by hail is reported from parts of Saharanpur, Rai Bareilly, Fyzabad and Fatehpur districts. Preparation of land for and sowing of extra crops and sugarcane continue. Harvesting of peas and mustard is in progress. Irrigation of spring crops and poppy continues. Sugarcane is being pressed. Standing crops are in good condition. Prospects are favourable. Condition of agricultural stock is fair but some cattle disease is prevalent in few districts. Fodder continues to be scarce in some districts. Government hay is being steadily supplied. Market supplies are on the whole sufficient. Prices are mostly stationary, but there is a downward tendency in some districts.

The weekly report on scarcity is as follows:—Light to moderate rain fell in all affected districts except Etawah. Some damage by hailstorm is reported from some villages of Hamirpur district. Preparation of land for sugarcane and extra crops continues. Harvesting of peas and arhar has begun in Benares while that of spring crops continues in Jalaun, Jhansi and Hamirpur. Standing crops are doing well. Condition of agricultural stock is satisfactory but some cattle disease prevails in Bundelkhand district and affected tracts of Etawah. Fodder continues to be scarce but Government hay is being steadily imported and sold. Water is generally sufficient. Market supplies are reported to be deficient in some villages of affected tracts of Etawah. Distress here is reported to be increasing. Advances for importation of grain and subsistence takavi continue to be made in Garhwal. Prices are high but stationary. Price basis in Garhwal is 4, Etawah and Benares 6½, elsewhere 8 seers per rupee. No wandering or emaciation is noticeable. Influenza is gradually disappearing from Garhwal. No epidemic is reported and public health is generally good. Decrease of numbers on relief in most districts is apparently due to harvesting operations. Physical condition of people on relief is fair. Private charity is being organised and clothing is being distributed in Banda which again reports some increase in petty crime against property. Number on works:—Etawah 3,275, Jalaun 115, Jhansi 118, Hamirpur 913, Banda 4,965, Fatehpur 688, Allahabad 137, Agra figures not available. Number on aided works:—Etawah 390. Number on private works or relieved by private charity:—Etawah 433, Jalaun 9. Number in poor houses:—Jalaun 16, Jhansi 9, Hamirpur

68, Banda 71. Number of persons gratuitously relieved :—Garhwal 828, Etawah 2,768, Benares 1,612, Jalaun 867, Jhansi 447, Hamirpur 3,697, Banda 6,981. A test work has been closed in Jhansi. Numbers relieved on works in Banda last week were 6,198 and not 218 as reported.

Punjab.—Except for light showers in parts of a few districts the weather remained dry. Rain is wanted for unirrigated crops. Condition and prospects of wheat and other standing crops are average to good on irrigated and below average to average on unirrigated areas. Sowings of extra spring crops continue and are below normal to normal. Germination is good. Sugarcane is being pressed in a few districts. The yield is generally below normal. Cattle are generally healthy but dry fodder is scarce in most districts. Green fodder is available and is generally sufficient. Prices are generally stationary but have fallen slightly in some districts. They are above scarcity rates. Prices of wheat :—Lahore $5\frac{1}{2}$, Ferozepore and Rawalpindi $5\frac{1}{2}$, Ambala $6\frac{1}{2}$ and Lyallpur $6\frac{1}{2}$ seers per rupee.

North-West Frontier Province.—Slight rain fell during the week in Peshawar and Bannu districts. Rain is badly wanted in Dera Ismail Khan. Condition of standing crops both on irrigated and unirrigated lands is average in Peshawar and Bannu and below normal in Dera Ismail Khan. Extra spring crops are being sown in parts of Peshawar district. Prices of wheat :—Peshawar $7\frac{3}{8}$ and Dera Ismail Khan $6\frac{1}{8}$ seers per rupee.

Jammu.—Rain was slight. Prices are stationary. Fodder is sufficient.

Kashmir.—The week was generally cloudy and cold. Prices are normal. Fodder is sufficient.

Rajputana.—The weather was clear and is getting hot in places. Condition of spring crops on irrigated land is fair. Water is sufficient. Fodder is scarce. Condition of cattle is poor in affected areas. Foot and mouth disease is reported in three States. Prices are stationary. Number gratuitously relieved :—Todgarh 102. Number on famine works, Karauli 926.

Central India.—Rainfall was partial in Baghelkhand and Bundelkhand and was followed by slight hail in Samthar, Bijawar, Sailana and Gaurihar. Spring crops are being irrigated and harvested. Sugarcane is being pressed in Gwalior and irrigated in Malwa. Threshing and winnowing of autumn crops in Malwa has been completed. Land is being prepared for autumn crops in Indore. Standing crops and probable outturn are fair except in parts of Gwalior, Malwa and the Southern States. Crops have been damaged in Jaora. Agricultural stock is bad in parts of Gwalior and fair elsewhere except for cattle disease in parts of Bhopal, Bundelkhand and the Southern States. Scarcity of fodder prevails in Gwalior, Indore, Bundelkhand and in parts of Malwa and the Southern States. Prices are high but stationary. Opium is fair in Indore and Malwa and in flower in Gwalior.

*Report on scarcity is as follows :—*Distress is increasing though it is not acute. Poorer classes and smaller cultivators are mostly affected. There is no wandering or emaciation. Relief measures are adequate. Suspensions of land revenue have been granted and takavi advanced for subsistence, deepening wells, buying fodder and improving land. Public health is good. There is no epidemic. Prices are stationary, ranging from $6\frac{1}{2}$ to 9 seers per rupee. Numbers on relief in thousands :—works 7.8, gratuitous 2.7, total 10.5.

Central Provinces.—The weather continues to be clear and occasionally cloudy. Nights and mornings are still cool but days are hot. Wardha, Jubbulpore and Bilaspur received light showers. In parts of Jubbulpore and a few places in Hatta tahsil of Damoh district rain was accompanied by light hail which caused some damage. Condition of spring crops is generally fair to good. Harvesting of spring crops is in full swing. Fodder is dear or scarce in parts of Hoshangabad and Berar. Agricultural stock is in good condition. Cattle disease prevails in a sporadic form in parts of five districts. Relief measures continue in parts of Damoh, Jubbulpore, Betul and Chanda. Wheat and rice in Akola rose by slightly over 1 to $2\frac{1}{2}$ seers per rupee. There is no variation in other markets but the tendency is for prices, except of rice which is scarce everywhere, to drop slightly in the north of the provinces while in the south they are steadily rising still.

The weekly report on scarcity has not been received.

Feudatory States.—Light rain fell in the States. Standing crops are generally in good condition and reaping continues.

Bombay.—Standing crops are fair to good. Cotton picking is nearing completion. Fodder supply is generally insufficient but supplies continue to be moved to worst affected areas under Government arrangements. Agricultural stock is generally sufficient but cattle are deteriorating except in Konkan. Irrigation is generally deficient. Prices of food grains are high but generally steady.

*The weekly report on scarcity is as follows :—*Very slight rain fell during the week in parts of Sholapur and Belgaum. Relief works continue in Ahmednagar, Poona, Panch Mahals, and public works programme is being extended in most districts to meet demand for labour. Test works are in progress in Panch Mahals, Kaira, Broach, Poona and Palitana State in Kathiawar Agency. Numbers of persons on relief works including dependants on last day of week ending 1st March were :—works, Panch Mahals 8,302, Ahmednagar 15,800, Poona 11,639, total 35,741. Numbers on gratuitous relief including village servants :—Panch Mahals 5,158, Kaira 7,075, Broach 2,471, Kathiawar 1,743, West Khandesh 585, Ahmednagar 9,350, Poona 4,923, Satara 2,951, Bijapur 3,531, Belgaum 1,970, total 39,757; Native States in Kathiawar Agency :—Palitana 244, Limbdi 150, total 394. Numbers on test works were :—Panch Mahals 118, Kaira 521, Broach 732, Poona 949, total 2,320. Number in Palitana State 12. People on relief works are in good condition. No increase in mortality is reported. Medical arrangements are sufficient. Crime is normal. Numbers on works are increasing. There is little wandering or emaciation except in Panch Mahals where few cases of emaciation are reported. Emigration continues from parts of Panch Mahals, Sholapur and Satara. Public health is good. Liberal suspensions of land revenue have been granted and takavi is being freely advanced for fodder and agricultural improvements. Cheap grain shops continue working in Panch Mahals, Kaira, Broach, West Khandesh and Kathiawar. Poor house in Thana for destitute immigrants into Bombay City continues working; the number of inmates is 442. Cattle camps have been organised in some districts. Private charitable relief is being distributed in several districts. Fodder and water are scarce. Fodder is being supplied to affected areas under Government arrangements. Prickly pear fodder is being utilised in some districts. Presidency famine relief fund is affording assistance in supply of fodder and other forms of relief.

Hyderabad.—Slight and isolated showers fell during the week, the average being two cents. Spring harvest continues. The crop is fair to good except in Aurangabad, Bir and Warangal districts. Late rice crop is fair and is being weeded. Fodder is scarce in some districts. Prices of grains continue to be abnormally high. *Juar* is selling at three seers per rupee in the Gulbarga district.

Mysore.—The week was rainless. Standing crops are in fair condition. Harvested *ragi*, rice and sugarcane outturn is poor to fair. Cattle are generally healthy except in parts. Water and fodder are available. Prices are high and rising. Prospects of season are fair.

Coorg.—The week was rainless. Picking of coffee and threshing of rice continue. Water and fodder for cattle are sufficient. Cattle disease prevails in parts. Prices of food grains are high. Public health is fair.

Madras.—Rainfall was light in Ganjam, Godavari and Tinnevely and *nil* elsewhere. Standing crops are fair generally but have been damaged or are withering in limited areas in Ganjam, Anantapur and parts of Carnatic central and south. *Cholam* has been affected by disease in small areas in Kurnool. Harvests of paddy, sugarcane and dry crops are limited with outturn sometimes fair but poor in parts of fifteen districts. Late sowings of paddy and dry crops are proceeding under wells and tanks to a small extent. Condition of cattle is good generally. Water is insufficient except in Ganjam, Kistna, Nellore, Chingleput, West Coast and the hills. Pasture is sufficient except in parts of thirteen districts. Fodder is insufficient in parts of six districts. Prices are generally stationary but some dry grains are rising. Prospects are fair generally but bad in parts of Ganjam, Bellary, Chittoor, North Arcot and Salem. In Gumsur and the Udayagiri Agency, Ganjam, average attendance on test and relief works is under contemplation.

R. A. MANT,

Secretary to the Government of India.

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.
(FAMINE.)

Statement showing the number of persons on relief works and in receipt of gratuitous relief in the Districts of British Provinces and in Native States affected by famine or scarcity in India.

For the week ending 8th February 1919.

No.	Name of District or State.	AREA UNDER FAMINE RELIEF.							TRACTS UNDER "SCARCITY" AND "OBSERVATION AND TEST."	
		Area affected in square miles.	Estimated population of area in column 3	Number of persons employed on relief works.	NUMBER OF PERSONS ON GRATUITOUS AND SPECIAL RELIEF.		Grand total on relief.	Number of persons on test works.	Number of persons in receipt of gratuitous relief.	
					Dependants of relief-workers, relieved on works.	Relieved in villages, kitchens, poor-houses, etc.				
1	2	3	4	5	6	7	8	9	10	11
UNITED PROVINCES.		BRITISH PROVINCES.								
1	Garhwal	295	81,919	...	...	...	...	...	...	694
2	Etawah	600	200,000	...	...	...	...	...	8,705	1,900
3	Benares	112	84,000	...	...	...	...	...	...	280
4	Jhansi	3,618	676,381	...	...	...	...	...	521	22
5	Jalaun	1,565	409,082	...	...	...	...	...	911	844
6	Hamirpur	2,392	465,223	...	...	...	...	...	2,723	2,256
7	Banda	2,948	657,237	...	...	...	...	...	6,561	6,677
Total, United Provinces .		11,430	2,578,842	...	...	...	...	...	19,421	12,753
BIHAR AND ORISSA.										
1	Angul . . . . .	...	...	...	...	...	...	...	1,091	1,897
Total, Bihar and Orissa .		...	...	...	...	...	...	...	1,091	1,897
BOMBAY.										
1	Panoh Mahals . . . . .	...	...	2,531	...	...	...	...	1,765	1,106
2	Ahmednagar . . . . .	...	...	7,470	...	...	...	...	...	5,031
3	Poona . . . . .	...	...	1,112	...	...	...	...	322	1,725
4	Kaira . . . . .	...	...	...	...	...	...	...	94	5,230
5	Kathiawar . . . . .	...	...	...	...	...	...	...	...	934
6	West Khandesh . . . . .	...	...	...	...	...	...	...	...	167
7	Satara . . . . .	...	...	...	...	...	...	...	200	1,445
8	Bijapur . . . . .	...	...	...	...	...	...	...	...	1,341
9	Thana . . . . .	...	...	...	...	...	...	...	...	268
Total, Bombay . . . . .		...	...	11,113	...	...	...	...	2,381	17,247
CENTRAL PROVINCES.										
1	Chanda	3,089	69,774	...	...	...	...	...	124	425
2	Jubbulpore	3,912	745,892	...	...	...	...	...	1,978	8,898
3	Sangor	704	81,835	...	...	...	...	...	244	63
4	Damoh	2,816	338,047	...	...	...	...	...	2,302	3,089
5	Seoni	1,459	154,810	...	...	...	...	...	1,090	1,054
6	Betul	3,872	390,386	...	...	...	...	...	1,285	831
Total, Central Provinces .		15,852	1,775,744	...	...	...	...	...	7,023	13,855
MADRAS.										
1	Ganjam . . . . .	...	...	...	...	...	...	...	5,909	...
Total, Madras . . . . .		...	...	...	...	...	...	...	5,909	...
CENTRAL INDIA.										
1	Bundelkhand . . . . .	...	...	2,309	...	...	...	...	...	1,371
Total, Central India . . . . .		...	...	2,309	...	...	...	...	...	1,371

R. A. MANT,
Secretary to the Government of India.

GOVERNMENT OF INDIA.
DEPARTMENT OF EDUCATION.

SANITARY.

PLAGUE.

Delhi, the 7th March 1919.

The following statement of plague seizures and deaths reported in India during the week ending the 22nd February 1919 is published for general information :—

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
DELHI	..	Delhi District	1*	1*
		TOTAL	1	1
BOMBAY PRESIDENCY AND SIND.	Northern	Bombay City	4	2
		Broach District	2	1
		Thana District	1	1
	Central	Ahmednagar District	1	1
		Satara District	23	19
		West Khandesh District	2	...
		Nasik District	6	4
		Poona Town	1	1
		Poona District	1	...
		Sholapur Town	13	10
		Sholapur District	16	11
		Ratnagiri Port	14	11
	Southern	Belgaum District	73	39
		Dharwar District	49	36
		Bijapur District	9	6
	Political Charges.	Kolhapur and Southern Mahratta Country States	114	88
		Mundra Port	2	1
		Satara Agency	4	3
		Kathiawar Agency	9	5
		TOTAL	344	239
MADRAS PRESIDENCY.	..	Madras City	1	1
		Anantapur District	3	1
		Coimbatore District	81	57
		Cuddapah District	15	8
		Bellary District	32	39
		Malabar District	3	3
		Chittoor District . . . . .	..	1
		Kurnool District	14	14
		Salem District	31	20
		Guntur District	75	46
		Trichinopoly District	2	2
		Negapatam Port	1*	...
		TOTAL	258	192
BENGAL.	Presi- den- cy.	Calcutta	15	13
		24-Parganas District	10	7
		TOTAL	25	20

* Imported.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BIHAR AND ORISSA.	Patna	Patna District	43	41
		Shahabad District	56	41
	Tirhut	Saran District	179	126
		Champanan District	13	14
		Musaffarpur District	90	65
		Darbhanga District	424*	365*
	Bhagalpur	Bhagalpur Town	15	5
		Bhagalpur District	28	12
		Monghyr District	67	53
	TOTAL		915	740
UNITED PROVINCES.	Rohilkhand	Bijnor District	11	11
		Farrukhabad District	6	6
	Allahabad	Fatehpur District	1	4
		Allahabad District	8	8
	Benares	Benares District	10	8
		Jaunpur District	10	10
		Ghazipur District	49	54
		Ballia District	105	105
	Gorakhpur	Gorakhpur District	290	188
		Basti District	109	80
		Azamgarh District	62	65
	Lucknow	Lucknow District	5	5
		Unao District	9	7
		Rao Bareilly District	1	1
		Sitapur District	9	5
		Kheri District	3	3
	Fyzabad	Fyzabad District	9	7
		Gonda District	3	8
		Bara Banki District	1	1
	TOTAL		701	576
PUNJAB.	Ambala	Hissar District	11	6
		Rohtak District	61	34
		Ambala District	7	4
	Lahore	Lahore District	3	...
		Gurdaspur District	2	1
	Rawalpindi	Jhelum District	12	5
	Multan	Montgomery District	5	...
		Iyallpur District	3	1
	Native States.	Patiala State	2	2
		Jind State	23	19
	TOTAL		185	72

* Includes 139 attacks and 143 deaths of previous week.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BURMA.	Pegu	Bangoon Town	25	23
		Insein District	1	3
		Tharrawaddy District	22	20
		Prome District	18	16
	Irrawaddy	Bassein Town	10	10
		Maubin District	1	1
	Tenasserim.	Thanton District	8	8
		Moulmein Town	3	1
	Mandalay	Mandalay District	23	22
		Bhamo District	3	3
		Katha District	1	1
	Sagaing.	Shwebo District	4	3
		Sagaing District	25	20
		Lower Chindwin District	23	15
	Magwe	Minbu District	36	35
		Magwe District	4	1
	Meiktila.	Kyaukse District	3	4
		Myingyan District	29	24
		Meiktila District	9	5
		Yamethin District	2	2
	Native States.	Northern Shan States	2	2
	TOTAL.		252	220
CENTRAL PROVINCES.	Nagpur	Nagpur Town	2	2
		Nagpur District	78	29
		Bhandara District	31	15
		Balaghat District	9	2
	Jubbulpore	Jubbulpore Town	25	22
		Jubbulpore District	20	16
		Seoni District	21	20
	TOTAL.		181	106
MYSORE STATE.		Bangalore Civil and Military Station	42	30
		Bangalore City	11	8
		Bangalore District	41	24
		Mysore District	11	4
		Kadur District	27	20
		Kolar District	50	40
	TOTAL.		182	126

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
HYDERABAD STATE.	{	Aurangabad District	1	1
		Farbhani District	15	11
		Gulburgah District	5	7
		Uamanabad District	66	62
		Bidar District	22	22
		Medak District	14	12
		Nizamabad District	16	17
		Mahbubnagar District	15	9
		Nalgonda District . . . . .	...	2
		Hyderabad City and Suburbs	210	156
		Hyderabad Residency Bazars	12	7
			TOTAL	376*	306*
CENTRAL INDIA.	{	Rewa State	47	22
		Bhopal State	7	7
		Schore Cantonment	1	1
			TOTAL	55	30
RAJPUTANA.	{	Ajmer District	1	1
		Bharatpur State . . . . .	...	2
			TOTAL	1	3
GRAND TOTAL			3,420	2,631

* Includes previous weeks. The actual number of cases and deaths during the week ending February 22nd were 298 and 203, respectively.

DELHI: }
The 6th March 1919. }

F. H. G. HUTCHINSON, LIEUT.-COL., I.M.S.,
Sanitary Commissioner with the
Government of India.

H. SHARP,
Offg. Secretary to the Government of India.

**Statement of Approximate Gross Earnings of Indian
Railways.**

RAILWAYS.	AVERAGE EARNINGS PER MILE WORKED.			TOTAL EARNINGS FOR WEEK ENDING			EARNINGS PER MILE WORKED FOR WEEK			TOTAL EARNINGS FROM 1ST APRIL TO—			COMPARED WITH CORRESPONDING PERIOD, 1918-19, + 2 DAYS.		COMPARED WITH CORRESPONDING PERIOD, 1917-18.		
	During official year 1917-18.	1914.		1918.		1919.		22nd February 1918.	22nd February 1919.	1914.	1918.	1919.	20th February 1914.	22nd February 1918.	22nd February 1919.	Increase.	Decrease.
		Miles.	Ra.	Miles.	Ra.	Miles.	Ra.										
State Railways.																	
(Bengal-Nagpur (including 2' 6" gauge lines)	402	2,666	2,686	2,685	8,99,794	12,07,636	11,74,000	337	449	436	8,69,15,394	4,94,95,448	5,29,87,000	1,00,71,006	...	34,91,532	...
Bewada Extension	479	21	21	21	9,818	8,324	11,000	468	396	524	3,47,324	4,52,663	4,49,000	1,01,736	...	...	...
Bombay, Baroda and Central India	874	998	1,003	1,002	8,06,425	9,08,598	10,66,000	808	906	1,364	3,11,54,402	4,08,24,311	4,63,22,000	1,51,67,598	...	54,97,689	...
Eastern Bengal (including 3' 3½" and 2' 6" gauge lines)	423	1,576	1,583	1,581	6,80,663	5,53,778	6,90,000	433	350	436	3,38,31,418	3,08,54,371	3,42,98,000	4,66,587	...	34,43,729	...
East Indian	865	2,671	2,618	2,612	20,01,537	26,22,510	35,91,000	778	1,002	932	9,19,44,279	10,49,15,326	12,16,55,000	2,96,10,721	...	1,66,86,174	...
Great Indian Peninsula	781	2,637	2,612	2,612	20,91,145	24,55,883	26,41,000	824	940	1,011	7,48,43,983	9,95,76,947	10,51,08,000	3,04,65,617	...	1,15,31,053	...
Agra-Delhi Chord	514	196	126	126	45,942	89,114	9,100	365	707	715	20,17,108	29,15,734	38,25,000	18,7,893	...	9,69,166	...
Barran-Kotah	78	40	40	40	4,529	1,757	4,500	112	44	112	1,51,187	1,48,790	1,77,000	25,613	...	27,310	...
Bhopal-Ikari (British Section)	1,594	57	12	12	30,956	24,250	24,400	545	2,021	2,033	14,40,042	8,58,771	10,05,000	4,35,042	...	1,46,329	...
Cannore-Banda	78	33	76	76	1,647	5,551	6,200	50	77	82	56,336	27,435	2,78,000	2,21,764	...	3,765	...
Madras and Southern Mahratta (including 3' 3½" gauge lines)	387	2,553	2,551	2,550	7,94,749	10,64,576	10,53,000	311	417	405	3,27,16,455	4,56,55,458	4,79,69,000	1,52,52,545	...	23,13,542	...
North-Western (including 2' 6" gauge lines)	579	4,012	4,065	4,000	15,61,511	22,72,400	21,60,000	889	560	565	7,73,11,729	10,68,27,291	11,13,34,000	3,40,22,211	...	46,06,109	...
Ondh and Rohilkhand (including Cawnpore-Burhal 3' 3½" hmk)	345	1,600	1,592	1,592	4,47,187	6,20,751	6,13,000	279	392	385	3,11,21,001	2,51,93,429	2,79,57,000	88,35,993	...	27,63,571	...
Assam-Bengal	169	812	893	893	1,37,844	1,58,081	1,71,000	196	177	191	61,30,807	64,90,557	66,42,000	4,91,193	...	1,61,413	...
Bombay, Baroda and Central India	367	1,826	1,840	1,839	6,96,425	7,92,787	8,92,000	376	431	485	2,62,07,190	3,07,79,555	3,76,27,000	1,14,10,810	...	68,47,445	...
Burma	319	1,242	1,342	1,342	5,76,786	5,51,374	6,33,000	430	411	464	1,94,15,094	1,94,33,329	2,31,10,000	33,84,906	...	36,67,671	...
Burma Extensions	212	187	187	187	64,455	55,199	65,000	291	265	343	18,11,508	17,57,697	21,87,000	3,75,492	...	4,29,308	...
Southern Shan States	121	23	70	70	1,023	10,178	9,000	44	146	129	27,149	3,96,795	4,30,000	4,02,851	...	33,203	...
Dhone-Kurnool	72	32	32	32	2,791	1,851	2,000	67	58	84	1,08,544	1,07,918	1,27,000	18,456	...	19,183	...
Jodhpur-Hyderabad (British Section)	311	124	124	124	22,585	44,238	30,000	181	837	242	11,72,400	17,97,186	16,90,000	5,16,600	...	1,07,955	...
Lucknow-Bareilly	166	304	313	313	47,924	70,159	69,800	155	224	223	19,14,791	23,61,878	28,44,000	9,29,209	...	3,45,538	...
Mysore	191	411	401	401	76,114	78,795	81,900	155	196	204	33,36,344	35,40,114	37,78,000	9,91,656	...	18,15,090	...
South Indian (including 5' 6" and 3' 6" gauge lines)	459	1,434	1,587	1,587	6,46,901	6,35,355	6,70,000	376	470	422	2,49,48,953	3,15,92,045	3,16,90,000	67,41,147	...	4,82,112	...
Travancore Branch	151	108	146	146	16,869	24,955	32,800	256	171	221	8,07,478	10,04,462	13,50,000	5,42,522	...	2,37,886	...
Tirhoot	223	785	804	804	2,39,301	2,12,421	2,14,000	305	264	266	90,88,451	81,94,910	95,10,000	4,31,549	...	1,07,955	...
Broach-Jambhar	90	...	30	30	...	2,891	2,200	...	96	73	...	1,20,176	1,21,000	1,21,000	...	894	...
Jorhat (Provincial)	83	32	33	33	2,786	2,787	2,000	86	84	61	1,15,074	1,29,343	1,06,000	...	...	...	...
Total																	
	495	26,235	26,786	26,720	1,18,07,287	1,44,76,839	1,50,69,100	450	540	564	49,88,09,716	60,96,81,288	67,44,46,000	17,58,62,294	...	6,47,83,612	...
All other Railways.																	
Amritsar-Patli	171	56	56	56	9,964	8,299	9,300	178	149	177	6,59,718	4,23,874	4,51,000	...	...	27,126	...
Bhopal-Ikari (Native State Section)	519	45	45	45	...	28,429	29,300	...	632	651	...	10,49,913	12,19,000	12,18,000	...	1,69,187	...
Bhopal-Ujjain	151	114	114	114	26,204	20,655	25,500	229	181	219	9,71,432	7,93,833	10,000	77,578	...	2,65,167	...
Bina-Gooma-Baran	60	148	149	149	14,100	6,464	6,000	100	47	67	5,22,276	4,05,317	4,000	...	...	24,783	...
Delhi-Umballa-Kalka	357	192	239	239	49,900	61,300	8,700	270	340	343	29,07,115	39,45,308	40,800	12,32,884	...	1,37,692	...
Hardwar-Dehra	328	32	32	32	8,200	10,017	10,900	257	375	341	709	4,80,988	5,800	1,61,292	...	1,01,012	...

[illegible]

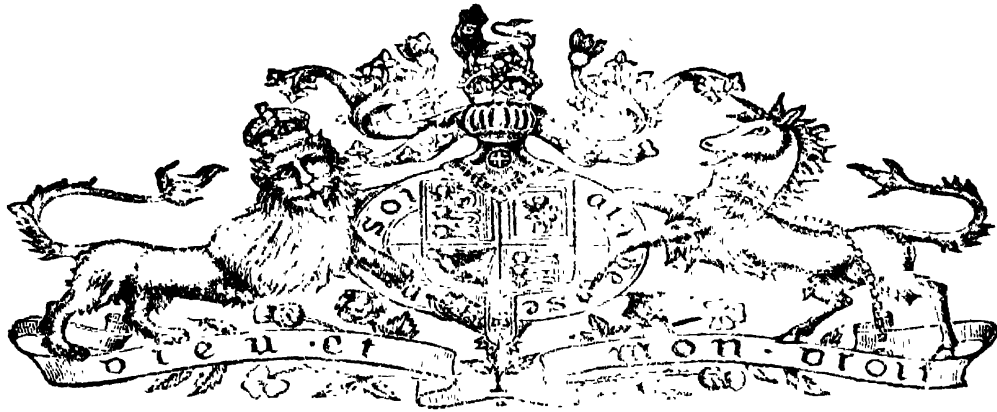
S. TOMKINS,

(e) Opened from 10th June 1918.
(f) Opened from 1st April 1918.

(c) From 3rd January 1918.
(d) From 1st December 1917.

(a) From 1st June 1917.
(b) From 15th August 1917.

Printed and Published for the GOVT. OF INDIA, by the SUPERINTENDENT GOVERNMENT PRINTING, INDIA, Delhi.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 15, 1919.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller-General, etc.

GAZETTE OF INDIA.

NOTICE.

The 11th November 1918.

On and after 23rd November and until further notice, Parts I, IV, V and VI of the *Gazette of India* and the Weather and Crop Report will be published in Delhi. Parts II and III will continue to be published in Calcutta. All notifications and other matter intended for publication in those Parts should be addressed to the Publisher at Delhi and Calcutta, respectively.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901:—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's *Gazette* and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777-79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 p.m. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's *Gazette*. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next *Gazette*."

J. P. HEWETT,

Secretary to the Government of India."

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Applications for the supply of the *Gazette* on the *public service* should be addressed to the Department of the Government of India, Local Government, Head of Department or other officer empowered in this behalf to whom the applicant is subordinate.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

J. J. MEIKLE,

Publisher, *Gazette of India*.

[illegible]

THE TREASURY,
Calcutta, the 12th March 1919.

E. M. COOK,
Controller of Currency.

THE PATENT OFFICE

PATENTS and DESIGNS.

Calcutta, the 15th March 1919.

APPLICATIONS FOR PATENTS UNDER SECTION 3.

March 3.

4258. R. W. Easton. *Improvements in or connected with the construction of retorts, coke ovens and the like.*
 4259. J. G. A. Kitchen, G. H. Fraser, and J. R. O'Hanlon. *Improvements in boat steering and reversing gear.*
 4260. Ilford Limited. *Improvements in or relating to high-temperature development of photographic materials.*
 4261. J. Stewart. *Improvements in gas producers.*
 4262. Compagnie des Produits Chimiques d'Alais et de la Camargue. *Continuous process for the preparation of monochloroacetic acid starting from trichloroethylene.*

March 6.

4263. P. M. Mehta. *Improvements in rifles.*

March 7.

4264. Miris Steel Co., Ltd. *Improved manufacture of steel.*
 4265. Miris Steel Co., Ltd. *Improved manufacture of iron or steel or their alloys*
 4266. F. B. Shroff. *An improved process for the preparation of barium chloride and other chlorides of the alkaline earth metals.*

March 8.

4267. J. L. Connor. *Improved shaving brush.*
 4268. P. H. Pudumjee. *A novel case or purse for bank notes, vouchers and the like.*
 4269. H. D. Bennett. *Improvements in cooking vessels.*
 4270. Smith Stanistreet and Co., Ltd. *Improvements in or relating to the manufacture of strychnine.*
 4271. Raghubir Prasad. *Improved padlock.*

APPLICATIONS ACCEPTED AND ADVERTISED UNDER SECTION 6.

Notice is hereby given that all persons interested in opposing the grant of a Patent on any one of the applications, referred to below, may, at any time within three months of the date of this *Gazette of India*, give notice at the Patent Office in the prescribed form No. 5 of such opposition.

Printed copies of the specification in the following list will be on sale at the Patent Office, 1, Council House Street, Calcutta, within about three weeks.

Any one desiring a copy posted to an address in British India should send to the Patent Office the sum of annas eight by money-order on which the number of the application should be stated on the coupon at the foot of the order.

2891. C. Dear and The Miris Steel Co., Ltd. *Improvements in or relating to the manufacture of steel.*
 2892. C. Dear and The Miris Steel Co., Ltd. *Improvements in or relating to the manufacture of steel.*
 3618. Alphaero Engines, Ltd. *Improvements in or relating to internal combustion engines.*
 3619. Alphaero Engines, Ltd. *Improvements in or relating to internal combustion engines.*
 3779. A. J. Gerrard. *A bundling machine.*
 3966. Sinclair Refining Co. *An improved process and apparatus for cracking hydrocarbons.*
 4051. Chas. Butters & Co., Ltd. *Improved means for treating sugar liquors.*
 4064. Alphaero Engines, Ltd. *Improvements in or relating to internal combustion engines.*
 4123. (Miss) A. L. Warbrick. *Polishing paste.*
 4170. L. J. Simon and G. Chavanne. *Improved process for the manufacture of monochloroacetic acid and of its ethers.*
 4172. Humphrey Gas Pump Co. *An improved method of pumping, and pumping apparatus for use therewith.*
 4173. F. I. Pianoforti. *Electrical means for mechanically playing any kind of keyed instrument.*

4174. F. J. Preston. *Catch sidings, with spring check rails and sand.*
 4176. E. G. Edgley. *Improvements in blow lamps.*
 4183. Drakes Ltd. and J. W. Drake. *Retorts and apparatus in connection therewith for use in the manufacture of gas.*
 4184. F. W. Constantine and T. G. Kay. *Improvements in or appertaining to the spindles of spinning, doubling, twisting and like machines used in the production of yarns or threads of fibrous substances.*
 4185. E. Smith. *Improvements in shuttleless looms for weaving.*
 4187. J. B. Walker. *Process for making metal castings and its product.*
 4188. C. M. Morton and C. H. Stevenson. *Portable screening apparatus for coal and other materials.*
 4189. R. Illemann and J. A. Montgomerie. *An improved paint.*
 4190. J. M. Draper. *Improvements in separators for the treatment of coal, clays, ores and the like.*
 4192. G. E. Rigby. *Improvements in spring frames for cycles, motor cycles and the like.*
 4196. W. Redpath. *Improvements in buffer couplers.*
 4197. P. de Hass. *Improvements in or relating to disc talking machines.*
 4198. Babcock & Wilcox, Ltd. *Improvements in steam superheaters.*
 4199. Babcock & Wilcox, Ltd. *Improvements in steam superheaters.*
 4200. Babcock & Wilcox, Ltd. *Improvements in steam superheaters.*
 4201. Babcock & Wilcox, Ltd. *Improvements in steam superheaters.*
 4202. Fulton Iron Works Co. *Crushing mills.*
 4203. Fulton Iron Works Co. *Cane crushing mill.*
 4204. Fulton Iron Works Co. *Crushers.*
 4205. Fulton Iron Works Co. *Improvements in cane crushers.*
 4206. Fulton Iron Works Co. *Improvements in hydraulic apparatus for crushing mills.*
 4207. Fulton Iron Works Co. *Improvements in cane crushing apparatus.*
 4208. J. S. Farrell. *An attachable check-weight register for railway wagons and other vehicles for progressively recording the weight imposed upon each spring and axle while loading.*

SEALING FEES DUE UNDER SECTION 10.

Notice is hereby given that a patent may now be sealed on the applications referred to below. If it is desired that a patent should be sealed, a request on the prescribed form No. 7, accompanied by the fee, Rs 0, should be sent to the Controller of Patents, 1, Council House Street, Calcutta.

- | | |
|-----------------------------------|--|
| 3871. Luke, Crawcour and Solomon. | 3977. Chadwick. |
| 3967. Tilston and Melbourne. | 3981. Smith and Industrial Appliances Ltd. |
| 3969. Walford and White. | 3983. Snelling. |
| 3970. Gange. | 3984. Berry. |
| 3971. Wolfe. | 3985. Hyland. |
| 3972. Halliday and MacIver. | 3986. Bonde and Norman. |
| 3973. Hart and Bush. | |

PATENTS SEALED.

- | | |
|--|--|
| 3258. Sunbeam Motor Car Co., Ltd., and Coatalen. | 3267. Sunbeam Motor Car Co., Ltd., and Coatalen. |
| 3259. Sunbeam Motor Car, Ltd., and Coatalen. | 3268. Sunbeam Motor Car Co., Ltd., and Coatalen. |
| 3260. Sunbeam Motor Car, Ltd., and Coatalen. | 3269. Sunbeam Motor Car Co., Ltd., and Coatalen. |
| 3261. Sunbeam Motor Car Co., Ltd., and Coatalen. | 3270. Sunbeam Motor Car Co., Ltd., and Coatalen. |
| 3262. Sunbeam Motor Car Co., Ltd., and Coatalen. | 3271. Sunbeam Motor Car Co., Ltd., and Coatalen. |
| 3263. Sunbeam Motor Car Co., Ltd., and Coatalen. | 3272. Sunbeam Motor Car Co., Ltd., and Coatalen. |
| 3264. Sunbeam Motor Car Co., Ltd., and Coatalen. | 3685. Movette Incorporated. |
| 3265. Sunbeam Motor Car Co., Ltd., and Coatalen. | 3881. Morgan. |
| 3266. Sunbeam Motor Car Co., Ltd., and Coatalen. | 3905. Minerals Separation Ltd. |
| | 3934. Bateman. |
| | 3942. Kenny. |

RENEWAL FEES PAID.

- 305 of 1906. Stokes. (To 6 March 1920.)
 253 of 1909. Hesselman. (To 1 July 1920.)
 506 of 1909. Dutton & ors. (To 4 March 1920.)
 570 of 1909. Ewen & anr. (To 5 April 1920.)

- 636 of 1909. Gill. (To 24 March 1920.)
 405 of 1910. W. M. Still & Sons, Ltd. & anr. (To 8 March 1920.)
 412 of 1910. Cosserat. (To 8 March 1920.)
 645 of 1910. Nogier. (To 6 April 1920.)
 613 of 1911. Wikoley. (To 19 March 1920.)
 616 of 1911. Cosserat. (To 4 March 1920.)
 643 of 1911. Cosserat. (To 4 March 1920.)
 114 of 1912. Dennison. (To 4 March 1920.)
 825 of 1913. Techno-Chemical Laboratories Ltd. (To 10 March 1920.)
 C 828 of 1913. Davidson & ors. (To 10 March 1920.)
 830 of 1913. Davidson & ors. (To 10 March 1920.)
 883 of 1913. Gibb. (To 7 April 1920.)
 968 of 1913. Sumner. (To 26 May 1920.)
 1511 of 1914. Thorpe & anr. (To 6 March 1920.)
 1512 of 1914. King & ors. (To 9 March 1920.)
 1682 of 1914. Smith. (To 29 May 1920.)
 2068 of 1915. Minerals Separation Ltd. (To 16 March 1920.)
 2079 of 1915. Taylor & anr. (To 29 March 1920.)

CESSATION OF EXCLUSIVE PRIVILEGES.

The public are warned that entries under this heading must not be accepted as final, as under the provisions of Rules 9 and 11 of "The Indian Patents and Designs (Temporary) Rules, 1915," the Controller may extend the time prescribed by the Indian Patents and Designs Act, 1911, and by the Inventions and Designs Act, 1888, for paying the necessary renewal fees.

The Patent Office will supply on request definite information, so far as possible, as to the position of any particular Patent or Exclusive Privilege.

1910.

244, (Wohle).

1913.

1329, (Klapproth). 1335, (Nadar). 1337, (Kristallit Sporteis Gesellschaft m. b. H.)

1914.

1950, (Barooah). 1954, (California Macvan Co.). 1955, (California Macvan Co.).

EXTENSION OF COPYRIGHT IN DESIGNS.

- Class 1. No. 1435 of 1914. F. W. Berwick & Co., Ltd., of 18, Berkely Street, London, W., England. May 4, 1914 (copyright in design extended for five years.)
 Class 1. No. 1436 of 1914, F. W. Berwick & Co. Ltd., of 18, Berkely Street, London, W., England. May 4, 1914 (copyright in design extended for five years.)
 Class 13. No. 1392 of 1914. The Calico Printers' Association, Ltd., St. James's Buildings, Oxford Street, Manchester, England. April 20, 1914 (copyright in design extended for five years.)
 Class 13. No. 1400 of 1914. The Calico Printers' Association, Ltd., St. James's Buildings, Oxford Street, Manchester, England. April 27, 1914 (copyright in design extended for five years.)
 Class 13. No. 1401 of 1914. The Calico Printers' Association, Ltd., St. James's Buildings, Oxford Street, Manchester, England. April 27, 1914 (copyright in design extended for five years.)
 Class 13. No. 1402 of 1914. The Calico Printers' Association, Ltd., St. James's Buildings, Oxford Street, Manchester, England. April 27, 1914 (copyright in design extended for five years.)

DESIGNS ENTERED ON THE REGISTER.

From 3rd to 8th March 1919.

- Class 11. No. 8446. Noorul Hoda Qadri, 22, Gardner Lane, Entally, Calcutta, February 18.

NOTICES.

THE PATENT OFFICE, 1, COUNCIL HOUSE STREET, CALCUTTA.

Public room, open 11 a.m. to 4 p.m.; Saturdays, 11 a.m. to 1 p.m.

1. All communications relating to applications for patents and for registration of designs under the Indian Patents and Designs Act (II of 1911), or in continuation of applications under the Inventions and Designs Act (V of 1888) must be made in English

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2. *Directions* for the guidance of inventors and others are given in the Patent Office Handbook (price one rupee) which contains the Indian Patents and Designs Act, 1911, the Indian Patents and Designs Rules, 1912, the Indian Patents and Designs (Temporary Rules) Act, 1915, the Indian Patents and Designs (Temporary) Rules, 1915, together with current regulations and instructions. *These should be consulted before an application is made to the Controller.*

3. *Advice.* The Patent Office cannot undertake (1) to give opinions on the interpretation of Patent Law, or on the advisability of protecting inventions and designs or on their infringement; (2) to make searches in respect of information available in the public room; (3) to recommend any particular agent; or (4) to assist in the disposal of inventions. Models are not required unless specially asked for. Drawings must be on tracing cloth and the Rules and Instructions for the preparation of drawings as given in the Handbook should be strictly followed. A provisional patent cannot be secured under the Indian Patents and Designs Act, 1911.

4. Applicants are warned that the Indian Patents and Designs Act, 1911, is in force in British India only, and patents granted under it do not extend to the United Kingdom or any of the British possessions. The International Convention for the Protection of Industrial Property does not include India. For information regarding patents in countries other than India application should be made to the patent offices in the countries concerned.

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AHMEDABAD . . .	R. C. Technical Institute.	HYDERABAD . . .	Revenue Department of His Highness the Nizam's Government.
ALLAHABAD . . .	Public Library.	JALPAIGURI . . .	Office of the Commissioner, Rajshahi Division.
BANGALORE . . .	Indian Institute of Science.	KARACHI . . .	Office of City Deputy Collector
BOMBAY . . .	Record Office.	LAHORE . . .	Punjab Public Library.
" . . .	Victoria Jubilee Technical Institute, Byculla.	LONDON . . .	The Patent Office, 25, Southampton Buildings, W.C.
" . . .	The Bombay Textile and Engineering Association, No. 1A, Sussex Road, Parel.	MADRAS . . .	Record Office, Egmore.
CALCUTTA . . .	Patent Office, No. 1, Council House Street.	" . . .	College of Engineering.
" . . .	Civil Engineering College, Sibpur.	MYSORE . . .	Office of the Secretary to Government, General and Revenue Department.
CAWNPORE . . .	Office of the Director of Industries, United Provinces.	NAGPUR . . .	Victoria Technical Institute.
CHINSURAH . . .	Office of the Commissioner, Burdwan Division.	POONA . . .	College of Engineering.
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DACCA . . .	Office of the District Board, Dacca.	ROORKEE . . .	Thomason College.
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		WASHINGTON (U. S.A.)	The Patent Office.

8. *Specifications* of inventions which have been notified in the *Gazette of India* as filed under the provisions of the Inventions and Designs Act (V of 1888) are not printed, but copies may be inspected on payment of a fee of one rupee at the Patent Office, 1, Council House Street, Calcutta; the Record Office, Egmore, Madras; the Record Office, Bombay; the Office of the Revenue Secretary to the Government, Rangoon; and the Office of the Director of Industries, United Provinces, Cawnpore. Specifications and

other publications of the United Kingdom Patent Office can also be seen in the Patent Office, Calcutta, in the Record Office, Bombay, and in the Connemara Library, Madras.

9. *Publications on sale at the Patent Office:—*

	Price.	
	Rs.	a.
(a) Patent Office Handbook (Acts, Rules and instructions)	1	0
(b) The Indian Patents and Designs Act, II of 1911	0	10
(c) The Indian Patents and Designs Act, II of 1911 (Urdu and Hindi)	each	0 2
(d) The Indian Patents and Designs Rules, 1912	0	2
(e) Weekly Notifications (Extract from the <i>Gazette of India</i>)	0	1
Annual subscription with postage	3	0
(f) Inventions (Consolidated Subject Matter Index, 1900-1908, and Chronological lists, 1900-1904)	2	0
(g) Inventions (Consolidated Subject Matter Index, 1900-1911, and Chronological lists, 1905-1911)	3	0
(h) Patent Office Journals (Issued quarterly)	each	0 8
(i) Patent Office Journals, 1912, 1914, 1915, 1916, 1917	each	1 0
(j) Printed specifications of inventions since 1912	each	0 8

H. G. GRAVES,
Controller of Patents and Designs.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 11th March 1919.

LIABILITIES.				ASSETS.			
	Rs.	A.	P.		Rs.	A.	P.
Capital paid up	2,00,00,000	0	0	Government Securities	6,12,01,447	0	0
Reserve Fund	1,89,00,000	0	0	Other authorized Investments	1,34,88,794	0	0
Transfer to Special Reserve Fund for Depreciation of Investments, see below	25,00,000	0	0	Loans on Government and other authorized Securities	9,68,08,664	14	5
	1,64,00,000	0	0	Accounts of Credit on Government and other authorized Securities	5,04,05,876	14	7
Reserve for Depreciation of Investments	25,00,000	0	0	Bills discounted and purchased	1,86,21,894	9	5
Public Deposits at Head Office	5,66,92,123	5	0	Balances with other Banks	34,26,439	14	3
Public Deposits at Branches	97,58,841	0	9	Bullion	.....	
Other Deposits at Head Office and Branches	22,38,01,402	2	6	Dead Stock	28,57,251	10	8
Bank Post Bills, etc.	16,44,939	11	1	Stamps	13 113 12 11		
Sundries	14,50,953	12	10	Sundries	8,30,755	5	1
RUPEES	33,22,48,260	0	2	Rs. A. P.	24,76,54,278	1	4
				Cash and Currency Notes at Head Office*	3,89,43,387	11	0
				Cash and Currency Notes at Branches†	4,56,60,594	3	10
				RUPEES	33,22,48,260	0	2

* Includes Sovs. & ½ Sovs., value Rs. 3,80,100 0 0

† Do. do. do. ,, 5,30,010 0 0

Rs. 9,10,11 0 0

By the order of the Directors,

H. FISHER,

Chief Accountant.

Rate for Demand Loans 7 per cent.

Percentage 28.88.

N. H. Y. WARREN,

Secretary & Treasurer.

BANK OF BENGAL:

Calcutta, 13th March 1919.

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Text-books, etc., for sale.

List of text-books, etc., prescribed for the examination (other than departmental) of Civil and Military officers in oriental languages (Urdu, Persian, Arabic, Hindi, Sanskrit, Assamese, Bengali and Uriya), together with annual collections of Specimens of Examination Papers, obtainable from the Board of Examiners, Calcutta, can be had from the Secretary, Board of Examiners, Calcutta.

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Two fully qualified instructors, natives of Persia and Arabia, respectively, are maintained by the Government of India, for the convenience of officers wishing to study Persian and Arabic. The services of these instructors may be obtained in Calcutta, on application to the Secretary, Board of Examiners.

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- M. Syed Mazhar-ul-Husain, 253A, Mohtashim Gani, Allahabad.
- M. S. Athar Husain Jafari, Head Maulavi, A. P. Mission High School, 257 Chak, Allahabad.

AMBALA—

- M. Mohd. Akbar Khan Haidari, The Oriental Lodge, Ambala.
- M. Zafarullah Khan Haidari, Oriental Lodge, Ambala.
- M. Chhote Lal, Lalkurti Bazar, Ambala.
- M. Jawala Parshad, Regimental Munshi, Lalkurti Bazar.
- M. Abdul Latif, Office of the Deputy Postmaster General, R.M.S. and Sorting, Ambala; Kotli Hakim Morad Ali, Ambala Cantonment.
- M. Gulam Qadir, Karimullah's Compound, near H. M. High School, Ambala Cantonment.
- M. Mohomed Khalil, Urdu Instructor, Mohalla Maimaran, Ambala City.

AMRITSAR—M. Mibruddin, C/o Messrs. Karamdin Bros., Hall Bazar, Amritsar.

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- †M. Mukhtar Ahmad, 1, Gun Troop Road, Bangalore.
- M. Ghulam Ahmed Sahib, 58, Dispensary Road, Bangalore (Cantonment).
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- M. Mohd. Israil Khan, Officers' School of Instruction, Bangalore.
- M. Muhammad Muslim, Officers' School of Instruction, Bangalore.
- *M. S. M. Abdullah Afzali, Officers' School of Instruction, Bangalore.

BANNU—M. Mul Chand Khurana, Munshi Alim, Pensioner and Clerk to Afghan Medical Mission, Bannu.

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- Mr. Musa Younus Hakim, Mustafa Lodge, Antop Hill, Matunga, Bombay.
- Mr. Mohd. Shafi Ahmad Mazhari, M.A., Address.—Kerawala Mansion, Carnao Road, Bombay 2.
- Mr. Ismail Babaji Bhaldar, Address.—Boorban Mosque, Old Hubli, Hubli, District Dharwar.

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- M. Abdul Badi, 5, Ramsanker Roy Lane, Calcutta.
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- M. Mohd. Gholam Kibriya Ibrat, 17/1, Noorallah Doctor's Lane, Balligunge Road, Calcutta.
- *M. Badruddin Ahmed, B.A., 3, Elliot Lane, Calcutta.
- M. Syed Nawab Ali, 11, Colootola Street, Calcutta.
- †M. Daliluddin Ahmed, 37, Karaya Bazar Road, Balligunge, Calcutta.
- *M. Abdul Wajid, 106, Harrison Road, Calcutta.
- M. A. M. Ubaidur Rashid, B.A., 4, Korabardar Lane, P. O. Wollesley, Calcutta.
- M. Nisar Ahmad Khan, 49, Ice Factory Lane, Entally, Calcutta.
- M. Shahabuddin Ahmad Siddiqi, 41, Gardner Lane, Entally P. O., Calcutta.
- M. Syed Abu Zafar, 36, European Asylum Lane, Calcutta.
- M. Md. Quasim Khan, C/o H. A. Rahaman & Co., 44, Lower Chitpore Road, Calcutta.
- M. Mohd. Aazam, 19, Tiljala 1st Lane, P. O. Balligunge, Calcutta.
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- M. Rashiduddin Ahmed Khan, 41, Gardner Lane, Entally P. O., Calcutta.

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- M. S. M. Aminuddin, Officers' Teacher, Chain Sukh's Compound, Chatai Mahal, Cawnpore.

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- M. Harnam Das, Headmaster, Malwa Khalsa School, Ferozepore City.

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HYDERABAD (DECCAN)—M. Jamaluddin, Revenue Secretariat, H.E. II. the Nizam's Government, Hyderabad.

JHELUM—

- M. Thakur Das Pahwa, Officers' Munshi, Jhelum.
- M. Chandan Khan, Officers' Munshi, Phurianwala Bazar, Jhelum.

JUBBULPORE—

- M. Abdul Rahim, Regimental Munshi, 1/4th Royal West Kent Regiment, Saddar Bazar, Jubbulpore.
- M. Mohd. M. Haque, Officers' Munshi, C/o Nisar Ali Shah's Garden, Nerbadda Road, Jubbulpore Cantt.
- Mr. Mahomed Zahid Khan, C/o Hakim Mahomed Hayat Khan, General Merchant, Sadar Bazar, Jubbulpore.

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M. Dharm Lal, C/o Oriental Book Depôt, Jullundur.

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M. Syed Mohammad, B.A. (Cal.), No. 3, Katoomal Building, Beadon Road, Lahore.
M. Mohd. Ishaq, Regimental Munshi, Bengali Mohalla, Sadar Bazar, Lahore Cantonment.
M. P. Abdul Hamid, C/o H. Abdul Latif, Esq., Pleader, Haveli Pathranwali Mochi Gate, Lahore.
M. Muhammad Din, 2999, Pir Gilanian Street, Lahore.

LUCKNOW—

M. Abdul Karim, C/o The 10th Battalion, Middlesex Regiment, Lucknow.
M. Mohd. Ashfaq Hussain, Regimental Munshi, 1/10th Middlesex Regiment, Lucknow.
M. Sh. Abdul Rabb, E(d) Section, No. 1 Barrack of 1/10th Middlesex Lines, Lucknow.
†M. Abdul Alim, Hussainganj, Lucknow.
*M. Mohd. Yaqub Khan (Munshi Fazil), near Royal Hotel.
M. Mohammad Musharraf Ali, Hewett Road, near Post Office, Lucknow.

LUDHIANA.—M. Kishori Lal Jethi, Khanna Khurd, District Ludhiana.**MADRAS.**—M. Muhiddin Hussain Sahib, 15/16, Vathiar Chinniah Pillai Street, Royapettah, Madras.**MEERUT—**

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MHOW.—Mr. Thomas Shah, Son of Shaikh Mahomed Shah, C/o Commandant, Machine Gun Centre, Mhow

Mr. Syed Muhammad Umar, C/o Post Master, Mhow.

MOZUFFERPORE.—M. Mohd. Shuaib, Arabic Teacher, Zilla School, Mozufferpore.**MULTAN.**—M. Sultan Mohammad, Regimental Munshi, Multan Cantonment.**MURREE HILLS—**

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M. Bodh Raj, Regimental Munshi (summer only).
M. Abdul Karim Khan, Regimental Munshi, 2/4th Borderers, Lower Gharial, Murree Hills.

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M. Habibun Nabi Khan Saulat, Officers' School of Instruction.
M. Azherus Sadain, Officers' School of Instruction.
M. Abdul Habib Khan, Officers' School of Instruction.
*M. Mohammad Sharafat Ali, Officers' School of Instruction.
M. Mohd. Qurban Ali Asri, Officers' School of Instruction.
M. Mohd. Abdul Hamid, Officers' School of Instruction.

NASIRABAD—

M. S. Sadiq Ali, Munshi Fazil, C/o Peerjee Mohd. Ali, Sugar and Tea Merchant, Nasirabad (Rajputana).

PATNA.—†M. S. Fasihuddin Balkhi, Bakhshi Muhalla, Patna City.**PESHAWAR—**

M. Ahmed Din, Regimental Munshi, 1st Royal Sussex Regiment, opposite the Post Office, Sadar Bazar, Peshawar.
M. Abdur Rahim, Head Master, Islamia High School, Peshawar.
M. Ajah Shah Anand, Officers' Munshi, Daki Nama, Peshawar City.
M. Kazi Ghulam Nabi, opposite General Post Office, Sadar Bazar, Peshawar.
*M. Saiyid Zafar Shah Bukhari, Head clerk, office of the Inspector of Schools, Northern Circle, N.-W. F. P., Peshawar.

POONA—

M. S. R. Kapur, Regimental Munshi, 1st Norfolk Regiment, C/o Pandit Diwan Chand, Accountant, A. O. R. E.'s Office, Poona.

QUETTA—

M. Mohd. Rahim Shah, Urdu Instructor, Cadet College.
M. S. Karim Bukhsh, Urdu Instructor, Cadet College.
M. Mohamed Sarwar, Urdu Instructor, Cadet College.
Pt. Hirday Narayan, Urdu Instructor, Cadet College.
M. S. Abdul Aziz, The King's Regiment, Quetta.
M. Syed Inam Ali, Mission Road, Quetta.
M. Sher Mohamed, Urdu Instructor, Cadet College.
M. Sita Ram Mehta, Urdu Instructor, Cadet College, Quetta.
M. Jawala Prashad, Urdu Instructor, Cadet College, Quetta.
*M. S. Burkat Ali, Urdu Instructor, Cadet College, Quetta.
M. Dittu Ram, Urdu Instructor, Cadet College, Quetta.
M. Farzand Ali Khan (of Patna), Urdu Instructor, Cadet College.
M. Syed Hadi Hussain, Urdu Instructor, Cadet College.
M. Mahmud Hasan Israili, Urdu Instructor, Cadet College.
M. Syed Aulad Hussain, Cadet College, Quetta.
M. Abdul Hakim Khan, Nishtar—Shair Manzil (M. W. S., Military District).
M. Jiya Lal, Cadet College, Quetta.
M. Mohd. Fazil Khan, Cadet College, Quetta.
M. Ghulam Murtaza Beg, Cadet College, Quetta.
M. Ram Kishan, Cadet College, Quetta.
M. Haji Ahmad Fakhriy, Cadet College, Quetta.
*M. S. Aulad Ali Gilani, Cadet College, Quetta.
M. Mohd. Sarwar Khan, Mirza, Anderson Road, Babu Mohalla, Quetta.

RAWALPINDI—

M. Ghulam Mohy-ud-Din, Regimental Munshi, 2nd Battalion, North Staffordshire Regiment, Rawalpindi (winter only).
M. Ghulam Rasul, Sadar Bazar, Rawalpindi.
M. K. R. Mehta, Regimental Munshi, 1st F. S. Garrison Battalion, Somerset Light Infantry.
M. Bodh Raj, Regimental Munshi (winter only).
†M. Fazl Elahi, C/o Ellahi Buksh & Co., Polo Sports Works, near Massy Gate, Rawalpindi.
M. Mohd. Abdul Khaliq, C/o Munshi Ali Ahmad, Butcher's Street, Sadar Bazar, Rawalpindi.

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M. Amar Nath Varma, Officers' School of Instruction, Subathu.
 M. Anand Swarup, Officers' School of Instruction, Subathu.
 M. Md. Khalil-ur-Rahman, Officers' School of Instruction, Subathu.
 M. Md. Miyan Khan Haidari, Officers' School of Instruction, Subathu.
 M. Amir Bukhsh Gyani, M. F., Officers' School of Instruction, Subathu.
 *M. Habib Ullah, Syed, Officers' School of Instruction, Subathu.
 M. Mool Chand Saihgal, Officers' School of Instruction, Subathu.

WELLINGTON—

M. Syed Khurshad Ali, Urdu Instructor, Cadet College, Wellington.

Qualified Bengali Teachers.

CALCUTTA.—Babu Surosh Chandra Chatterjee, 6, Muktarum Row, Calcutta.
RUNGPUR.—Babu Mukunda Lal Das Gupta, Kakina, District Rungpur.

Qualified Canarese Teacher.

BANGALORE.—M. R. Ry. K. Hanumantha Rao, No. 1, Main Road, Seshadripuram, Bangalore.

Qualified Malayalam Teacher.

ADICHANALLORE.—M. R. Ry. N. Sankara Pillai, First Assistant, H. G. E. School, Adichanallore.
KOTTAYAM.—M. R. Ry. A. I. Pothan, Malayalam Munshi, Basel Mission High School, Kottayam.

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 Mr. D. K. Pathak, 442, Sadashiv, Peth, Poona City.
 Mr. V. L. Deshpande, 641, Budhwar Peth, Poona City.

RATNAGIRI.—M. Waman Vishnu Vaidya, C/o Mr. R. K. Bul, B.A., LL.B., Sub-Judge, Malwan, District Ratnagiri.
SHOLAPUR.—Mr. Vishnu Anant Salgarkar, C/o Mr. Harichand Amchand Shah, Sholapur.

Qualified Punjabi Teacher.

LAHORE.—M. Muhammad Zafar Ali, Student, Forman Christian College, Lahore.

Qualified Tamil Teachers.**MADRAS—**

M. R. Ry. K. Raghavachari, Senior Tamil Pandit, Wesleyan Mission Girls' High School, Royapettah.
 M. R. Ry. A. M. Satakoparamanuja Acharya, Senior Tamil Pandit, National High School, Teppakulam, Trichinopoly.

Qualified Telugu Teacher.

GODAVARI.—M. R. Ry. V. Subba Rao, Stewartpetta, Pithapuram, Godavari District.

N.B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

Teachers whose names are preceded by an asterisk (*) are considered especially competent to give advanced instruction in the language.

Teachers whose names are preceded by a cross (†) are out of India.

CALCUTTA,

The 26th February 1919.

O. F. JENKINS,

Secretary and Member, Board of Examiners.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.**NOTIFICATION.**

Roorkee, the 21st March 1917.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen and Sub-Surveyors.
5. Tracers.
6. Men trained in—

(a) Photo-Mechanical and Lithographic Work.

(b) Workshops (both Electrical and Mechanical sides).

W. G. WOOD,

Principal, Thomason College, Roorkee
 11 B 2

IMPERIAL LIBRARY.

(Corner of Hare Street and Strand Road, Calcutta.)

Open on { Week-days and Saturdays, from 10 A.M. to 7 P.M.
 { Sundays and Holidays, from 2 P.M. to 5 P.M.

The Imperial Library is also a Lending Library. It is free to all except children. There is no subscription to pay.

J. A. CHAPMAN,
 Librarian.

**SULPHATE OF QUININE, SULPHATE OF CINCHONIDINE,
 CINCHONA FEBRIFUGE, RESIDUAL ALKALOID
 AND QUINOIDINE.**

Manufactured at the Bengal Government Cinchona Plantation.

These articles are guaranteed to be free from wilful admixture with other Cinchona Alkaloids. QUININE can be purchased by Government officers, District and Local Boards for Hospitals and Dispensaries in the Provinces of Bengal, Bihar, Punjab and Assam on indents duly countersigned by the Civil Surgeon of their Districts. It can also be purchased by Missionaries for *bonâ fide* public purposes. It is never sold to private persons or firms. CINCHONA FEBRIFUGE both in powder and $3\frac{1}{2}$ grain tablet forms and CINCHONIDINE can be purchased by Government officers and the general public. It is also sold by the Principal Druggists in Calcutta. QUINOIDINE or *pure Amorphous Alkaloid* and *Residual Alkaloid* or *Amorphous Cinchona Alkaloid*, which contains about 40 per cent. of *Pure Amorphous Alkaloid*, are for sale to Missionaries and Government Institutions only. *These drugs are sold strictly cash and in advance but private purchasers may use the V. P. P. system*, and are obtainable from the SUPERINTENDENT, JUVENILE JAIL, ALIPORE.

The rates for these drugs from 1st April 1918 are as follows:—

SULPHATE OF QUININE.

For quantities 60 lbs. and above in one delivery	Rs. 28 per lb.
For quantities of not less than 6 lbs. but below 60 lbs. in one delivery	„ 29 „
For any quantity less than 6 lbs.	„ 30 „

SULPHATE OF CINCHONIDINE.

For quantities of not less than 6 lbs. in one delivery	Rs. 11 per lb.
For any quantity less than 6 lbs.	„ 12 „

(Only small quantities available when in stock.)

CINCHONA FEBRIFUGE.

For quantities of not less than 6 lbs. in one delivery	Rs. 5 per lb.
For quantities less than 6 lbs.	„ 6 „

CINCHONA FEBRIFUGE TABLETS.

For quantities of not less than 6 lbs. in one delivery	Rs. 6 per lb.
For any quantity less than 6 lbs.	„ 7 „

QUINOIDINE in non Tablet form (when in stock) and Residual Alkaloids.	„ 4 „
---	-------

QUINOIDINE TABLETS.

For quantities of not less than 6 lbs. in one delivery	Rs. 6 per lb.
For quantities less than 6 lbs. in one delivery (when in stock)	„ 7 „

Quinine is available in 1-oz., $\frac{1}{2}$ -lb., $\frac{1}{4}$ -lb., 1-lb. and 4-lb. tins.

Cinchonidine is available in $\frac{1}{2}$ -lb., $\frac{1}{4}$ -lb. and 1-lb. tin.

Cinchona Febrifuge is available in $\frac{1}{2}$ -lb., $\frac{1}{4}$ -lb. and 1-lb. tin.

Residual Alkaloid is available in 1-lb., 5-lb. and 10-lb. tins.

Quinoidine is available in 1-lb. tin.

Quinoidine Tablets are available in 1-lb. tin.

Transit charges are in addition to the above prices in every case.

Local sale at the Jail gate from 7 to 10 A.M. and 2 to 4 P.M.

Drugs are sold for cash or by V. P. Post. Price of Postage must accompany the price of the drug (when the drug is required by Post). The name of the Railway and Steamer Station or Post Office must be written distinctly when the parcels are required by Rail Steamer or by Post. A scale of Postage is given below:—

[For $\frac{1}{2}$ and $\frac{1}{4}$ lb. 4 As.; 1 lb. 6 As.; 2 lbs. 10 As.; 3 lbs. 12 As.; 4 lbs. 1 Re.; 5 lbs. Re. 1 As. 4; and for 6 lbs. Re. 1 As. 6.]

	Rs.	A.	P.
Quinoidine tab: 1 lb. Weg. 3 lbs. Postage	0	10	0
Quinoidine tab: 2 lb. Weg. 6 lbs. Postage	1	0	0
Quinoidine tab: 3 lbs. Weg. 9 lbs. Postage	1	8	0

N.B.—Postage stamps are not accepted as revenue.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 11th March 1919.

Abstract of the accounts of the Department of Issue of Paper Currency on the 7th March 1919.

RESERVE.																			
TOTAL AMOUNT OF NOTES IN CIRCULATION.				COIN AND BULLION.										SECURITIES (PURCHASE PRICE).				REMARKS.	
In Reserve Treasuries.		Elswhere.	TOTAL.	In India.		Silver Bullion under coinage.	Gold Coin and Bullion.	Silver Bullion.	In His Majesty's Dominions.	Gold Coin and Bullion.	Silver Bullion.	In transit between India, England and H. M.'s Dominions.	Silver Bullion held in the U. S. A. and in transit therefrom.	Held in India.	Held in England.	TOTAL.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15					
R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	(a)	(b) (c)			
Calcutta	39,50,323	40,16,86,608	40,56,66,931	4,40,16,254	2,36,48,572	3,22,48,347	12,35,865	...	...	...	30,00,78,155	16,07,99,946	82,49,86,605	1,18,70,13,774	(a) Nominal value— Rs10,20,51,500 of rupee paper and Rs6,40,00,000 Indian Treasury Bills. (b) Nominal value— Rs4,07,90,001. (c) Includes Treasury Bills purchased under Section 3, Act XI of 1917 as amended by Act V of 1918 and Ordinance III of 1918.	
Cawnpore.	...	11,83,42,429	11,83,42,429	66,55,122	52,84,775	...	...	...	...	...	...	...	...	1,18,89,897		
Lahore	...	13,44,80,659	13,44,80,659	76,64,368	1,80,19,819	...	...	...	...	...	...	...	...	2,56,84,247		
Bombay	6,17,565	47,20,07,025	47,26,24,590	5,30,60,543	12,48,68,392	9,56,92,637	...	...	...	...	...	...	...	27,09,21,892		
Karachi	...	5,68,31,580	5,68,31,580	31,58,975	21,39,630	...	...	...	...	...	...	...	...	52,98,605		
Madras	28,33,665	20,24,30,478	20,52,64,143	1,48,54,236	40,35,503	...	...	...	...	...	...	...	...	1,98,81,789		
Rangoon	...	16,39,48,910	16,39,48,910	55,93,748	34,62,510	...	...	...	...	...	...	...	...	90,53,238		
	74,31,453	1,54,96,70,739	1,55,71,08,292	13,50,03,266	18,14,09,241	12,52,41,344	12,35,865	...	...	...	30,00,78,155	16,07,99,946	82,49,86,605	1,52,87,54,412		
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue				Deduct—Amount due on T. Ts. drawn by one Circle on another														...	
																		2,83,53,880	
TOTAL CIRCULATION R																		1,52,87,54,412	
																		TOTAL RESERVE R	1,52,87,54,412

There was no transfer between the Paper Currency Reserve and the Indian branch of the Gold Standard Reserve during the week ending 7th March 1919.
There was no gold in the Indian branch of the Gold Standard Reserve on the 7th March 1919.

E. M. COOK.

Offg. Controller of Currency.

The March 1919.

ACCOUNTANT-GENERAL, PUNJAB.

Distribution Statement of the Expenditure in the North-West Frontier Province for December 1918 and of the Budget Estimates for the year 1918-19.

EXPENDITURE.	BUDGET ESTIMATE FOR 1918-19.			DISBURSEMENT FROM 1st APRIL 1918 TO 31st DECEMBER 1918.		
	Imperial.		TOTAL.	Imperial.		TOTAL.
	Rs.	Special.		Rs.	Special.	
1.—Refunds and Drawbacks	13,000	13,000	26,000	9,976	9,976	19,951
2.—Assignments and Compensations	9,000	9,000	18,000	9,600	9,599	19,199
3.—Land Revenue	4,26,000	3,01,000	7,27,000	2,91,488	2,06,547	4,97,035
6.—Stamps	14,000	16,000	30,000	7,037	7,036	14,073
7.—Excise	8,000	8,000	16,000	5,905	5,905	11,810
10.—Income Tax	2,000	2,000	4,000	397	397	794
11.—Forest	87,000	87,000	1,74,000	53,323	53,324	1,06,647
12.—Registration	6,000	7,000	13,000	5,230	5,230	10,460
13.—Interest on Ordinary Debt	...	...	...	...	...	...
14.—Interest on other obligations	...	...	...	...	...	...
18.—General Administration	2,75,000	1,40,000	4,15,000	1,85,018	83,348	2,73,366
19A.—Law and Justice—Courts of Law	4,77,000	2,39,000	7,16,000	3,63,201	1,88,176	5,21,377
19B.—Ditto—Jails	1,64,000	1,65,000	3,29,000	1,23,946	1,23,987	2,47,933
20.—Police	14,12,000	14,11,000	28,23,000	9,48,800	9,48,801	18,97,601
22.—Education	3,49,000	3,48,000	6,97,000	2,81,404	2,81,404	5,62,808
23.—Ecclesiastical	65,000	...	65,000	48,757	...	48,757
24A.—Medical	96,000	96,000	1,92,000	77,041	63,390	1,40,431
24B.—Sanitation	79,000	78,000	1,57,000	47,376	47,375	94,751
25.—Political	24,78,000	23,07,000	47,85,000	18,00,203	16,71,392	34,71,691
26A.—Agriculture	72,000	72,000	1,44,000	27,701	27,702	55,403
26B.—Scientific and other Miscellaneous Departments	50,000	6,000	56,000	3,754	3,753	7,527
27.—Territorial and Political Pensions	61,000	...	61,000	64,149	...	64,149
28.—Civil, Furlough and Absentee Allowances	...	...	...	...	...	...
29.—Superannuation Allowances and Pensions	94,000	97,000	1,95,000	72,478	72,478	1,44,956
30.—Stationery and Printing	68,000	67,000	1,35,000	35,956	35,956	71,912
32.—Miscellaneous	27,000	28,000	55,000	16,626	16,627	33,253
33.—Famine Relief	...	...	...	...	...	...
42.—Major Works—Working Expenses	12,34,000	3,06,000	15,40,000	2,41,468	2,41,468	4,82,936
43.—Minor Works and Navigation	25,000	25,000	50,000	16,054	16,054	32,128
45.—Civil Works	12,98,000	12,92,000	25,90,000	4,60,020	4,60,021	9,20,041
Add—Debt Accounts	88,18,000	71,19,000	1,59,67,000	51,86,974	45,63,965	97,50,939
TOTAL EXPENDITURE	...	...	...	...	...	9,35,50,976
Balance on 31st December 1918	...	...	...	...	...	10,33,01,915
GRAND TOTAL	...	...	...	...	...	12,41,966
GRAND TOTAL	...	...	...	...	...	10,45,43,881

OFFICE OF THE ACCOUNTANT GENERAL, PUNJAB;
LAHORE.

The March 1919.

F. DUKOFF GORDON,

Accountant-General, Punjab.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 1ST TO 7TH MARCH 1919.

(In Lakhs of Standard Toles.)

COINAGE OF BRITISH INDIA GOVERNMENT COINS.													COINAGE FOR EGYPTIAN GOVERNMENT.		SUBSIDIARY COINAGE FOR THE STRAITS SETTLEMENTS GOVERNMENT.		
NAME OF MINTS.	RECEIPTS.			COINAGE.			BALANCE OF BULLION AND COIN.					Receipt of Bullion for coinage transferred from Currency balance.	Plaques coined and paid over.	Receipt of Bullion for subsidiary coinage.	Subsidiary coin coined and paid over.	Closing balance.	
	Purchased silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	TOTAL.	New rupees and small silver coins delivered to Treasuries or Currency Department.	New rupees made over to Native States.	TOTAL.	New coin ready for delivery.	Currency Bullion.	Other Government Bullion.	Withdrawn and in-current coins.						TOTAL.
Calcutta	58	...	.	58	69	...	69	17	(a) 164	7	1	189	...	...	...	...
Bombay . . . .	...	...	...	...	...	...	...	26	(b) 27	1	1	55	...	...	...	128

(a) Exclusive of 279 of purchased silver brought on the Mint premises but not yet received which included 28 received from Bombay Mint.

(b) Exclusive of 445 of purchased silver brought on the Mint premises but not yet received and 85 transferred to Calcutta Mint.

His Majesty's Mint; }
Calcutta, the 13th Mar. 1919.

A. MCCORMICK Lt.-Col., R.E.,
Master of the Mint.

ORDERS BY THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATIONS.

Abu, the 1st March 1919.

No. 713.—In exercise of the powers conferred by section 43 of the Indian Income Tax Act, 1918 (VII of 1918) and of all other powers enabling him in that behalf, the Hon'ble the Agent to the Governor-General is pleased to prescribe the following forms for the working of the Income Tax Act in the District of Abu :—

FORM 1.

Notice under sections 17 (2), 17 (3) and 28 of the Indian

Income Tax Act of 1918.

(For assesseses other than Companies)

Income Tax year _____

Collector's Office at Abu

Dated Abu, the _____ 19

To _____

1. In pursuance of the provisions of section 17 of the Indian Income Tax Act, 1918, you are hereby required to prepare a true and correct Return of income in form 2 herewith attached so far as it is applicable to your case and to deliver it to me at my office duly signed by you on or before the 15th day of April 19 _____.

2. The income to be returned is the income from all sources during the "previous year," i.e., either (1) the twelve months ending on the 31st of March 19 _____ or (2) if the accounts have been made up within the said twelve months in respect of a year ending on any other day than the said 31st March 19 _____ then, at your option, the year ending on the day on which the accounts have so been made up. This option if it has been exercised by you on a previous occasion cannot, however, be again exercised now so as to vary the meaning of the expression "previous year" as then applicable to you except with my consent.

3. You are further required in accordance with sections 17 and 28 of the Act to furnish me, on or before the 15th April 19 _____, with the following returns and particulars :—

- (i) A list under section 28 (1) in form 3 attached, showing the name and address of every person employed in your service who is receiving in virtue of such employment on the date of the return any income not being less than Rs. 600 a year, and on account of which you have not separately agreed with Collector to deduct income tax under the provisions of section 6 (1) of the Act.
- (ii) Your principal place of business (section 17).
- (iii) Other place or places of your business (section 17).
- (iv) Name or names under which your business is conducted (section 17).
- (v) Your principal place or residence (section 17).
- (vi) The name and address of partners (section 28).
- (vii) Whether the firm is constituted under a registered instrument or partnership specifying the individual shares of the partners (sections 14 and 17).
- (viii) The name and address of the adult members of your family, if it is a Hindu undivided family (section 28).
- (ix) The name and address of your employer and the monthly rate of your salary, if you are an employé (section 17).
- (x) Whether you are agent, trustee or executor for any one, and if so, for whom? (section 283).

4. Failure without any reasonable cause or excuse to furnish the returns and particulars required by sections 17 and 28 on or before the date fixed above will render you liable on conviction before a Magistrate to a fine which may extend to Rs. 10 for every day during which the default continues.

5. Instructions for making the return and furnishing the particulars are being supplied to you and can be obtained again from my office on application.

Collector of Income Tax, Abu.
(Assessing Officer).

FORM 2.

Return of income under section 17 (2), 17 (3) or 30 (3) of the Indian Income Tax Act of 1918.

Income tax year _____

Name of assessee _____

Designation _____

Address _____

(THIS RETURN MAY BE SENT UNDER COVER AND MARKED CONFIDENTIAL.)

Total income for the previous year of assessment ending _____

Sources.	Amount of income.	* REMARKS.
1	2	3
1. Salary, wages, annuity, pension or gratuity, and any fees, commissions, perquisites or profits received in lieu of or in addition to salary or wages		
2. Dividends from companies:— (a) Free of income tax (b) Income tax deducted		
3. Interest on securities		
4. Interest on mortgages, loans, fixed deposits, current accounts, club debentures, etc.		
5. Professional earnings		
6. House property as shewn in detail on next page of the form		
7. Income accrued outside British India which has been received directly or indirectly in British India including dividends, pensions and income from agricultural land not paying land revenue to the British Government		
8. Ground rent		
9. Business, trade, commerce or sales or dealings in property, shares or securities		
10. Profits accrued from transactions whether in partnership with others or not which have not been accounted for elsewhere in this return		
11. All other income not specified above, e.g. director's fees, survey fees, etc.		
TOTAL		
12. Share in joint-family income		
13. Share as partner in the income of firms		
GRAND TOTAL		
14. Provident Fund subscription and Life Insurance premiums, etc. vide detail on next page		

* Enter in this column any tax deducted at source, and reference to details given on next page.

A. (Details *vide* remarks column and the footnote on the preceding page.)

B. (Details of item 13 on the preceding page.)

- | | |
|--|-----|
| (a) Life Insurance premiums for self or wife | Rs. |
| (b) Payments to Companies on account of deferred annuities for self and wife | " |
| (c) Contributions to Provident Funds with a full name and description of each Fund | " |
| (d) Deductions under the authority of Government (e.g. in the case of I. C. S.). | " |

TOTAL . Rs.

I/We

declare that the information given in the return is correct, that the income shewn in this return is truly estimated on each of the sources therein mentioned, that it has actually accrued within the period therein stated, and that I/We have no other sources of income. The income shewn accrued in the year ending

Signature

Dated 191 .

PENALTY.—By section 177, Indian Penal Code, it is provided that whoever, being legally bound to furnish information on any subject to any public servant, as such, furnishes, as true, information on the subject which he knows or has reason to believe to be false, shall be punished with simple imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees or with both.

Name of partners.	Address.

(c) Whether the firm is constituted under a registered instrument of partnership specifying the individual shares of the partners.

(f) Adult members of Hindu undivided family (to be filled up in the case of such families only).

Names of members.	Address.

(g) To be filled in by employes only—

Employer's name.

His address.

Monthly rate of salary.

(h) Names and addresses of persons for whom the declarant is Agent, Trustee or Executor—

Name

Address

Whether Agent, Trustee or Executor

I/We declare that the information given above is correct.

Signature

Dated 19 .

Details of the house property referred to in item 6 of return—

1. Name of village or town.
2. Name of Mohalla or street and house number, if any.
3. In case of municipalities, name of the person in whose name the house stands in the municipal register.
4. Whether occupied by owner or let out.

5. Annual letting value.
6. Amount of rent actually received.
7. Amount of statutory deduction of $\frac{1}{6}$ th in section 8 (i) and (ii).
8. *Other deductions claimed (to be supported by the production of vouchers in each case) as detailed below.
9. Actual period for which the house remained vacant.

I/We _____
 declare that the information given above is correct.

Dated _____ 19 . Signature _____

*Allowances claimed:—

Rs.

- (1) Premia paid in the previous year to insure the property against risk of damage or destruction. (Originals or attested copies of receipts should be attached)
- (2) Interest paid by owner on a mortgage or charge in respect of the property
- (3) Ground rent paid by the owner in respect of the property
- (4) Land revenue paid by the owner in respect of the property
- (5) Collection charges (if any)
- (6) Deduction on account of vacancies (in respect of house occupied by owners)

PARTICULARS REQUIRED UNDER SECTIONS 17 AND 28.

- (a) Principal place of business.
- (b) Other place or places of business.
- (c) Name or names under which business is conducted.
- (d) Principal place of residence.
- (e) Partners in the firms (to be filled up in the case of firms only).

FORM 3.

Return under section 28 (1) of the Income Tax Act, 1918, showing every person employed in $\frac{my}{our}$ service who is receiving in virtue of such employment on the 15th April, 19 , an income of not less than Rs. 600 not chargeable under the head "Salaries".

Name of employer _____

Address _____

Serial No.	Names of employes.	Designation.	Address.	Nature of payment, e.g., salary, commission, etc.	Rate of salary and commission.	REMARKS.†
1	2		4		6	7

† In this column state the approximate amount annually paid in case of payments not based on monthly rates.

I _____
 We _____ declare that the information given in this return is correct.

(Signature) _____

Dated Abu, the _____ 19 .

PENALTY.—By section 177, Indian Penal Code, it is provided that whoever, being legally bound to furnish information on the subject to any public servant, as much, furnishes, as true, information on any subject which he knows, or has reason to believe, to be false, shall be punished with simple imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees or with both.

FORM 4.

Notice under section 18 (2) of the Indian Income-tax Act, 1918 (VII of 1918).

To

Whereas the return furnished by you under Section 17 of the Indian Income-tax Act, 1918 (VII of 1918), requires verification, you are hereby required to attend on the _____ day of _____ 19____ at _____ at the office of the Collector of Income Tax, Abu, and to produce or caused to be there produced on the said date for the inspection of the Collector such accounts, documents, or evidence on which you may rely in support of your return.

Given under my hand and seal of the Court this _____ day of _____ 19____.

Collector of Income Tax, Abu.

FORM 5.

Notice of demand under section 20 of the Indian Income-tax Act, 1918 (VII of 1918).

No.

INCOME-TAX OFFICE, ABU,

Dated the _____ 19____.

To

Notice is hereby given that you have been assessed under the Indian Income-Tax Act, 1918, in the amount and according to the particulars specified below, namely :—

Sources of income in respect of which you are chargeable.	Place or places, district or districts where income accrues.	Year or portion of the year for which the tax is to be paid.	Amount of tax to be paid.
		Year commencing 1st April 19____.	Rs. A. P.

2. You are hereby required to pay the abovementioned tax to the Collector in this office within sixty days from the date of service of this notice or to apply to the Commissioner within thirty days from such date to have the assessment reduced or cancelled.

3. The application must, as nearly as circumstances admit, be in the form prescribed for the same.

4. In case of default in payment, a sum not exceeding double the amount of the tax may be recovered from you under Chapter V of the Act.

Collector of Income-Tax, Abu.

FORM 6.

Petition against assessment or adjustment under section 21 of the Indian Income Tax Act, 1918 (VII of 1918).

Space for one Rs.
Court fees Stamp.

To

The Commissioner of Income Tax,
Mount Abu.

Dated the _____ 19 . .

The petition of _____
sheweth as follows :—

1. Under the Indian Income Tax Act, 1918, your petitioner has been assessed by the Collector in (or has been requisitioned by the Collector to pay by way of adjustment) the sum of Rs. _____ for the year, commencing the first day of April, 19 . .

2. Your petitioner's income and profits accruing and arising from _____ for the previous year that is the year ending _____ 19 last, were _____ rupees (as will appear from the documents of which a list is presented herewith).

3. Such income and profits actually accrued and arose during a period of _____ months and _____ days.

4. During the said year your petitioner had no other income or profits. Your petitioner therefore, prays that he may be assessed accordingly (or that he may be declared not to be chargeable under the said Act).

Signature _____

I, _____ petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

Signature _____

NOTE.—A person making a statement in the verification which is false and which he either knows or believes to be false or does not believe to be true shall be deemed to have committed the offence described in section 177 of the I. P. C. (see section 40 of the Indian Income Tax Act, 1918).

FORM 7.

Notice of summary assessment under Section 30 of the Indian Income Tax Act, 1918 (VII of 1918).

Ward _____

No. _____

INCOME TAX OFFICE,

Mt. Abu, the _____ 19

To

Notice is hereby given that you have been assessed summarily under section 30 of the Indian Income Tax Act, 1918, in the amount and according to the particulars specified below, namely :—

Sources of income in respect of which you are chargeable.	Place or places, district or districts where income accrues.	Year for which the tax is to be paid.	Amount of tax to be paid.
		Year commencing 1st April 19 . .	Rs. A. P.

2. You are hereby required to pay the abovementioned tax to the Tahsildar, Abu, within sixty days from the date of service of this notice or to apply to the Collector within thirty days from such date to have the assessment revised or cancelled.

3. The application must, as nearly as circumstances admit, be in the form prescribed for the same.

4. The decision of the Collector on your application will be final unless you file therewith a return of your income in the form prescribed for the same under section 17 (3) of the Act and verified in the words given at the foot thereof, in which latter event your application will be deemed to be a return under section 17 of the Act and dealt with accordingly.

5. Copies of the form of return of income prescribed under section 17 (3) of the Act may be obtained from the Collector's Office, Abu, at all reasonable times.

6. In case of default in payment, a sum not exceeding double the amount of the tax may be recovered from you under Chapter V of the Act.

Collector of Income Tax, Abu.

FORM No. 8.

ASSESSMENT LIST.

(Under Section 30 of the Income Tax Act of 1918).

Income Tax year 19 19

Serial No.	Name.	Address.	Sources of income.	Amount of total income.	Amount of taxable Income.	Amount of tax.

Book No. _____

FORM 9.

OFFICE OF THE COLLECTOR OF INCOME-TAX, ABU.

Receipt under Section 45 of the Indian Income-tax Act, 1918 (VII of 1918).

Dated Abu, the _____ 19 .

No. _____

Received from _____

the sum of Rs. _____

on account of Income-tax for the year ending _____

as detailed below :—

Rs. _____

Tahsildar, Abu.

Book No. _____

FORM 9.

OFFICE OF THE COLLECTOR OF INCOME-TAX, ABU.

Receipt under Section 45 of the Indian Income-tax Act, 1918 (VII of 1918).

Dated Abu, the _____ 19 .

No. _____

Received from _____

the sum of Rs. _____

on account of Income-tax for the year ending _____

as detailed below :—

Rs. _____

Tahsildar, Abu.

Abu, the 8th March 1919.

No. 954.—This Administration's Notification No, 529-C-332, dated the 8th February, 1919 is hereby cancelled.

By order,
R. E. A. HAMILTON, Lieut.-Colonel,
First Assistant to the Agent to the Governor-General,
Rajputana.

Abu, the 3rd March 1919.

No. 731.—Fi-XI-32.—Whereas it appears to the Hon'ble the Agent to the Governor General in Rajputana on the report of the Magistrate of the District, that cattle are habitually allowed to trespass on land in the Abu Municipality and damage gardens or other produce thereon, the Hon'ble the Agent to the Governor General is pleased in exercise of the powers conferred upon him by section 12 of the Cattle Trespass Act I of 1871, as amended by Act I of 1891, as applied to the District of Abu, to direct that on and after the 10th March 1919, for every head of cattle specified below which may be seized within the limits of the Abu Municipality and impounded in accordance with the provisions of the Cattle Trespass Act, 1871, as amended by Act I of 1891, the pound-keeper shall levy a fine equal to double the fine mentioned in the scale contained in the said section.

Horse or pony.
Cow or Bullock.
Sheep or goat.
Calf.
Kid.

By order,
H. C. GREENFIELD, I.C.S.,
for First Assistant to the Hon'ble the Agent to the Governor-General,
Rajputana.

THE REVENUE COMMISSIONER IN BALUCHISTAN.

NOTIFICATION.

Quetta, the 4th March 1919.

No. 902.—In exercise of the powers vested in him by rule 24 of the rules promulgated with Notification No. 496-R., dated the 27th January 1911, by the Hon'ble the Agent to the Governor General and Chief Commissioner in Baluchistan, the Revenue Commissioner is pleased to prescribe the following maximum rates at which retail vendors in the Distillery area will be permitted to sell Country Spirit on and after the 1st April 1919 and until further orders :—

I. Quetta town and other areas except the Nasirabad and Railway Sub-Division.

10° Underproof.

20° Underproof.

Plain.	Flavoured.	Plain.	Flavoured.
Per each dram 0-3-6	0-3-9	0-3-3	0-3-3.
Per half dram 0-1-9	0-1-9	0-1-6	0-1-6.
<i>II.—Nasirabad and Railway Sub-Division.</i>			
Per each dram 0-3-0	0-3-0	0-2-9	0-2-9.
Per half dram 0-1-6	0-1-6	0-1-3	0-1-3.

This office Notification No. 645, dated the 27th February 1918, will cease to be in force with effect from 1st April 1919.

F. W. JOHNSTON,
Revenue Commissioner in Baluchistan.

**THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL AND
CHIEF COMMISSIONER IN BALUCHISTAN.**

NOTIFICATION.

Quetta, the 8th March 1919.

No. 66.—The next half-yearly examination in the Pashtu language by the Higher Standard will be held at Quetta in the Durbar Hall on Monday the 7th April 1919, and the following day commencing at 10-30. A. M. each day.

By order,
G. HARRIS,
First Assistant.

CHIEF COMMISSIONER, DELHI.

NOTIFICATIONS.

Delhi, the 6th March 1919.

No. 1429-Home.—Under Section 24 of the Punjab Land Revenue Act, 1887, and Section 102 of the Punjab Tenancy Act, the Chief Commissioner of Delhi directs that:—

- (1) Revenue Courts shall observe the same local and general holidays during the year 1919, as are prescribed for the Civil Courts, by the Chief Court, Punjab, during the same year.
- (2) Revenue offices shall observe every Sunday as a holiday, and, in addition the following days:—

Days.	Name of holidays.	Number of days.	REMARKS.
1st January	Proclamation day	1	Will be notified separately hereafter.
	King Emperor's Birthday	1	
5th February	Basant Panchmi	1	Four including Sundays.
28th February	Shecratri	1	
16th, 17th March	Holi and Dulandhi	2	
13th April	Baisakhi	1	
18th, 19th and 21st April	Easter Holidays	3	Subject to the appearance of the moon.
15th May	Shab-i-Barat	1	
30th June or 1st July	Id-ul-Fitr	1	
11th August	Salono	1	Ditto.
19th August	Janam Ashtmi	1	
5th or 6th September	Id-ul-Zuha	1	Ditto.
1st to 4th October	Dussehra	4	
8rd, 4th and 5th October	Muharram	3	
23rd October	Dewali	1	
6th December	Bara Wafat	1	
24th to 27th and 31st December	Christmas Vacation	5	

Revenue Officers shall also observe the same local holidays during the year 1919 as are prescribed for Civil Courts by the Chief Court during the same year. The last Saturday in every month may also be observed as a holiday provided the state of work in Revenue offices admits of this.

No. 1447-Education.—In supersession of this office Notification No. 617-Education, dated the 31st January 1919, Reverend J. Strand Jones, Chaplain, Kingsway Camp, Delhi, is granted privilege leave to the extent due under Article 592 (a), Civil Service Regulations, and the Government of India, Finance Department, letter No. 168 C. S. R., dated the 24th February 1919, combined with furlough on medical certificate under Article 583 (a), Civil Service Regulations for a total period of nine months with effect from 6th March 1919, or any subsequent date from which he may avail himself of it.

Delhi, the 7th March 1919.

No. 1457-C. & I.—The following returns of wholesale and retail prices current in Delhi Province are published for information :—

Retail prices current of food-grains, etc., at the headquarters of the Delhi district at the close of the half month ending 28th February 1919.

(Seers of 80 tolas only.)

ITEMS.	Amount per Rupee.	ITEMS.	Amount per Rupee.
	Srs. Chts.		Srs. Chts.
Wheat, white	5 8	Gram (Cicer aristinum) (unhusked) .	6 12
„ red	5 8	Maize . . . . .	...
Barley	7 0	Arhar (Cajanus Indicus) (husked) (Dál)	4 0
Rice { Best sort	2 8	Firewood	50 0
„ { Common sort	3 8	Salt { Wholesale . . . . .	...
Jowár (Andropogon sorghum) . .	6 0	„ { Retail	14 0
Bájra (Pennisetum typhoideum). .	4 8	Gur	3 8
Mandwa (Eleusine Coracana) . .	...	Cotton (unginned) . . . . .	...
Kangni (Setaria Italica) . . . .	...	

Statement showing prices current (wholesale) of food grains, etc., in the mart at the headquarters of the Delhi District during the fortnight ending 28th February 1919.

WHOLESALE PRICE PER MAUND OF 82½ LBS. OR 40 SEERS OF 80 TOLAS EACH.

ITEMS.	Wholesale price in Rupees.	ITEMS.	Wholesale price in Rupees.
	Rs. A. P.		Rs. A. P.
Rice, unhusked . . . . .	...	Cotton seed	4 12 0
„ husked	7 4 0	Ghi	78 0 0
Wheat, white	7 0 0	Flour (wheat)	7 12 0
Barley	5 8 0	Tobacco leaf (dry)	8 0 0
Oats	9 8 0	Turmeric (unground)	18 0 0
Jowar	6 4 0	Salt	2 8 0
Bajra	8 4 0	Raw hides (cow)	50 0 0
Maize . . . . .	...	Bran	4 0 0
Gram	5 12 0	Grass (dry)	4 0 0
Arhar Dál	9 8 0	Bhusa (white)	2 12 0
Linseed . . . . .	...	Jowar stalks	2 8 0
Rapeseed (Sarshaf)	8 0 0	Bengal coal	1 0 0
Poppy-seed . . . . .	...	Kerosine oil (per tin, stating the brand) rising sun	3 11 0
Til (jinjili seed), white	15 0 0	Plough bullocks, per pair	250 0 0
„ black	14 0 0	Sheep, per score	120 0 0
Sugar (raw), Gur	11 0 0		
Cotton (cleaned) . . . . .	...	

No. 1468-Home.—In anticipation of his services being placed at the disposal of the Chief Commissioner Mr. R. C. Jeffreys assumed charge of the office of the Additional Superintendent of Police, Delhi, on the forenoon of the 3rd March 1919.

Delhi, the 8th March 1919.

No. 1502-Home.—The following return of deaths registered in the Province of Delhi during the half month ending the 28th February 1919, is published for information:—

1	2	3	4	5	6	7	8	9	10	11	12	13	14		
Rural Circles in the Province.	Deaths registered in previous half months.	Total in present half month.	Deaths registered in the half month.										Infants under one year of age.		
			Cholera.	Small-pox.	Plague.	Fever.	Dysentery and Diarrhoea.	Respiratory.	Snake-bite.	Hydrophobia.	All other causes.	Measles and chicken-pox.	Males.	Females.	
			Total.												
P. S. Alipur	56	52	..	..	1	33	..	17	..	..	1	1	4	6	10
Nangloi	26	33	..	..	..	18	..	14	..	..	1	1	7	4	11
Najafgarh	34	27	..	..	..	18	..	8	..	..	1	..	5	3	8
Subsimundi	1	3	..	..	..	8	..	..	..	..	..	..	2	1	3
Paharganj . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Mehrauli	26	21	..	..	..	9	..	12	..	..	..	..	8	1	9
Raisina	16	6	..	..	..	6	..	..	..	..	..	..	3	1	4
Shahdara	17	15	..	2	..	12	..	1	..	..	..	..	2	3	5
New Cantonment	8	7	..	1	..	3	..	3	..	..	..	..	1	..	1
Total of the District	184	164	..	3	1	102	..	55	..	..	3	2	32	19	51

No. 1503-Home.—The following return of births and deaths at the undermentioned Municipal towns in the Province of Delhi for the week ending the 1st March 1919 is published for information:—

No.	2	3	4			5			6	7	8	9	10	11	12	13	14	15			16	17		
Name of Municipal Towns.	Population of 1911.	Males.	Females.	Total.	Births.			Deaths.			Cause of Death.							Infants under one year of age.			Ratio of births per 1,000 of population per annum.	Ratio of deaths per 1,000 of population per annum.		
					Males.	Females.	Total.	Males.	Females.	Total.	Cholera.	Small-pox.	Plague.	Fever.	Dysentery and Diarrhoea.	Respiratory.	Injuries.	All other causes.	Measles and chicken-pox.	Males.			Females.	Total.
Delhi	225,471	85	88	173	93	94	187	...	...	...	72	5	86	...	24	...	21	30	51	39.90	43.13	
Notified Area	3,673	...	...	...	2	1	3	...	...	...	2	...	...	...	1	...	...	...	...	...	...	42.47
Total	229,144	85	88	173	95	95	190	...	...	...	74	5	86	...	25	...	21	30	51	39.25	43.11	

C. A. BARRON,
Offg. Chief Commissioner, Delhi.

AJMER-MERWARA.

Catalogue of Books printed and published in Ajmer-Merwara and registered under Act XXV of 1867 during the quarter which ended on the 30th September 1918.

Serial No.	Author and title, brief subject including the age of the book where the same is obscure, number of pages, publisher and place of publication, date given on the title page with the name of the era, where other than the Christian era, date of issue from the press or of publication, size, edition and price.	Printer and place of printing.	Number of copies.	REMARKS.
1	2		4	5
1	Maharana Sanga in English by Mr. Harbilas Sarda, B.A., of Ajmer, published by the author on 20th June 1918, 168 pages, Large Post 8vo. (Biography.)	Scottish Mission Industries & Co., Ltd., Ajmer.	500	
2	Broken Seals in English by Miss H. Kidley, Our Lord's Second Coming, published by the author on 20th June 1918, 302 pages, Crown 8vo. First Edition.	Do.	500	
3	Constantia of La Martinière College, Lucknow, in English by W. H. Hammond, Esquire, College news published by the author on 15th June 1918. 19 leaves including cover, Royal 8vo, Volume III, No. 13, June 1918.	Do.	300	
4	Mass Movement Quarterly in English by G. S. Ingram, Esquire, the organ of the Mass Movement Commission of the Church Missionary Society in India, published by the author on 30th September 1918, 8 leaves including cover, Crown Quarto, Volume I, No. 3, April 1918.	Do.	3,000	
5	Stri Siksha Bhajan Sangreh in Hindi by Muni Shiri Chowth Mulji Maharaj—religious Bhajans, published by the author on 2nd July 1918. 16 pages, Super Royal 16mo. First Edition.	S. S. Jain Printing Press, Ajmer.	2,000	
6	Tri Kalika Sandhyo pasnam in Hindi by Desh Hitashni Sabha—Religion published by the author on 15th June 1918, 9 pages, Royal 16mo. First Edition.	Do.	2,000	
7	Vedavirudhmat Khandan in Sanskrit and Hindi by Late Swami Dayanand Saraswati—Religion published by the author on 8th June 1918, 40 pages, Royal Octavo. Sixth Edition.	Vedic Press, Ajmer.	1,000	
8	Maharaja Sri Swami Ishwarsinghjika Jivan Charitra in Hindi by Thakur Narendra Singhji Varmajohnner—Life of the Maharaja published by the author on 15th June 1918, 130 pages, Royal Octavo. First Edition.	Do.	500	
9	Sewa Samiti Ki Tiritiya Report in Hindi by Mr. Chand Karun Sarda, B.A., LL.B., published by the author on 6th June 1918, 16 pages, Royal Octavo. First Edition.	Do.	1,000	
10	Monmohan Puspallata in Hindi by Pirthvirajji and Shankerlalji Maharaj and others—Religious Bhajans published by the author on 6th September 1918, 27 pages, Super Royal 16mo. First Edition.	S. S. Jain Printing Press, Ajmer.	1,000	
11	Sri Anupurni Va Nitya Samran in Hindi by Noratanmulji Bohra—religion—published by the author on 2nd September 1918, 32 pages, Super Royal 32mo. First Edition.	Do.	4,000	
12	Shina Satsai in Hindi by P. Shiri Dutt Kavyatirath—Religious instruction, published by the author on 20th August 1918, 87 pages, royal 12mo. Third Edition.	Do.	1,000	
13	Puyajagun Ratnavali in Hindi by Mr. Mangilalji—Religious Bhajans published by the author on 31st August 1918, 16 pages, Royal 16mo. First Edition.	Do.	1,000	

S. B. A. PATTERSON, Lt.-Col.,
Commissioner, Ajmer-Merwara.

Assets and Quasi-Assets.																																													
Name of Bank.	OUTSIDE THE MOVEMENT.										WITHIN THE MOVEMENT.										OUTSIDE THE MOVEMENT.										WITHIN THE MOVEMENT.										Net profit of past year.	RATES OF INTEREST ON WHICH MONEY IS USUALLY		Last dividend declared.	REMARKS.
	Deposits, fixed current or savings bank, by non-members or by members in an individual capacity.	Overdrafts from outside banks, e.g., Presidency or Joint Stock.	Other items.	Fixed deposits or loans received from Societies or Central Banks or Provincial Bank.	Drawn portion of cash credit with Provincial Bank.	Savings bank or current accounts held in favour of Societies or Central Banks.	Reserve fund of bank itself.	Paid-up share capital.	Other items.	12	13	Undrawn liabilities, e.g., cash credit accounts guaranteed by the Provincial Banks to Central Banks and by Central Banks to other Societies.	Cash in hand and in outside Government paper.	14	15	16	17	18	19	Loans to Agricultural Societies.	Loans to Non-Agricultural Societies.	Loans or deposits due to the Central Bank or other Provincial Banks.	23	24	25	26	27	28	29	30	31														
																																3	4	5	6	7	8	9	10	11		12	13		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31															
Ajmer Central Bank, Ltd.	6,75,406	...	...	...	...	...	4,375	32,706	1,00,000	4,283	...	...	69,878	19,677	...	...	...	...	6,76,099	...	...	...	...	...	73,754	27,676	5	6	...	...	...	...									
Nasirabad Co-operative Bank, Ltd.	41,314	...	...	...	...	...	...	1,190	25,000	...	...	...	2,775	...	...	...	...	...	62,059	...	...	...	...	...	3,099	2,858	6	6½	9	10	...	...											
Kalri Central Bank, Ltd.	30,670	...	...	...	...	...	...	695	9,650	...	...	...	4,886	...	...	...	...	...	35,919	...	...	...	...	...	59	922	6	7	9	10	...	...											
Total Ajmer Circle	7,47,380	...	...	...	...	...	4,375	34,591	1,34,650	4,283	...	...	77,458	19,677	...	...	...	...	7,74,077	...	...	...	...	...	76,912	31,456	...	...	...	...	...	...							
Bearwar Central Bank, Ltd.	2,91,072	...	...	...	...	...	...	12,480	1,00,000	...	...	...	3,552	3,000	7,052	...	...	...	3,97,116	...	...	...	...	...	8,553	13,396	6	6½	10	10	...	...											
Total Merwara Circle.	2,91,072	...	...	...	...	...	...	12,480	1,00,000	...	...	...	3,552	3,000	7,052	...	...	...	3,97,116	...	...	...	...	...	8,553	13,396	...	...	...	...	...	...							
GRAND TOTAL	10,38,462	...	...	...	...	...	4,375	47,071	2,34,650	4,283	...	...	81,041	28,077	7,052	...	...	...	11,61,193	...	...	...	...	...	85,465	44,852	...	...	...	...	...	...							

CENTRAL BANKS.

PART II.

Name of Bank.	DEPOSITS OR DEBENTURES OF THE KIND DEALT WITH IN COLUMNS 2 AND 3 OF PART I.						REPAYMENT OF LOANS BY SOCIETIES.		
	On current or savings bank account.	Deposits for not more than three months.	Other deposits and debentures falling due				Estimated		
			In twelve months from commencement of present quarter.	In next 12 months.	In 12 months following.	In subsequent years.	In twelve months from commencement of present quarter.	In next twelve months.	Actual in 12 months preceding present quarter.
1	2	3	4	5	6	7	8	9	10
Ajmer Central Bank, Ltd. . . .	Rs. . .	Rs. . .	Rs. 6,72,656	Rs. 1,500	Rs. . .	Rs. 1,250	Rs. 6,00,000	Rs. 76,000	Rs. 2,58,024
Nasirabad Co-operative Bank, Ltd.	31,614	1,800	8,100	...	32,000	30,059	16,985
Kekri Central Bank, Ltd.	27,163	112	3,395	...	28,000	7,919	3,054
Total Ajmer Circle	7,31,433	3,212	11,495	1,250	6,60,000	1,13,978	2,83,063
Beawar Central Bank, Ltd.	102,987	1,16,285	71,800	...	95,000	1,10,000	58,552
Total Merwara Circle	102,987	1,16,285	71,800	...	95,000	1,10,000	58,552
GRAND TOTAL	8,34,420	1,19,497	83,295	1,250	7,55,000	2,23,978	3,36,615

NOTE TO PART II.—When deposits are taken on a certain term of notice :—
if the notice required is for not more than 3 months, they should be shown under column 3,
if the notice is for not more than a year, they should be shown under column 4,
if the notice is for a year, should be shown under column 5, and
if for longer periods, under columns 6 and 7.

PART III.

Name of Bank.	PORTION OF DEPOSITS OR DEBENTURES OF THE KIND DEALT WITH IN COLUMNS 2 AND 3 OF PART I FALLING DUE IN EACH QUARTER IN TWELVE MONTHS FROM COMMENCEMENT OF PRESENT QUARTER (4TH COLUMN OF PART II).				REPAYMENT OF LOANS BY SOCIETIES ESTIMATED IN EACH QUARTER IN TWELVE MONTHS FROM COMMENCEMENT OF PRESENT QUARTER (COLUMN 8 OF PART II).			
	I Quarter.	II Quarter.	III Quarter.	IV Quarter.	I Quarter.	II Quarter.	III Quarter.	IV Quarter.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ajmer Central Bank, Ltd. . . .	1,51,256	1,17,599	2,15,332	1,88,469	1,00,000	3,00,000	50,000	1,50,000
Nasirabad Co-operative Bank, Ltd. . . .	12,062	3,422	2,800	13,330	12,000	3,500	3,000	13,500
Kekri Central Bank, Ltd. . . .	19,003	2,000	1,600	4,560	19,000	2,000	1,600	5,400
Total Ajmer Circle . . .	1,82,321	1,23,021	2,19,732	2,06,359	1,31,000	3,05,500	54,600	1,68,900
Beawar Central Bank, Ltd. . . .	30,447	19,440	22,384	30,716	10,000	40,000	5,000	40,000
Total Merwara Circle . . .	30,447	19,440	22,384	30,716	10,000	40,000	5,000	40,000
GRAND TOTAL . . .	2,12,768	1,42,461	2,42,116	2,37,075	1,41,000	3,45,500	59,600	2,08,900

JAI GOPAL,

Registrar, Co-operative Credit Societies, Ajmer-Merwara.

By order,

R. E. A. HAMILTON, Lieut.-Colonel,

First Assistant to the Governor-General's Agent, Rajputana,
and Chief Commissioner, Ajmer-Merwara.

AGENT TO THE GOVERNOR GENERAL IN CENTRAL INDIA.**NOTIFICATION.**

Central India Agency, Indore, the 10th March 1919.

No. 957-D.—Major W. M. Fenning assumed charge of the office of the Cantonment Magistrate, Nowgong, from Lieutenant R. D. Thompson on the forenoon of the 24th February 1919.

By order, etc.,

A. R. JELF,

First Assistant to the Agent to the Governor-General in Central India.

TREASURE TROVE.

Notice is hereby given under Section 5 of the Indian Treasure Trove Act VI of 1878, that on the 13th January 1919, Avula Subbiah who was ploughing the field of one Gulam Hussain Sahib at Udayagiri, found a broken metal bell which was raised by the plough from the soil. Syed Mohammad Saheb who followed him, digging the field, found the following other articles.

All things found.

1. Nine thick copper plates with inscriptions, suspended from three stout metallic rings (three plates to each ring);
2. One broken metal bell;
3. Seven broken plates.

2. All persons claiming the said treasure or any portion thereof are requested to appear in person or by a duly authorized agent before the Collector of Nellore at his office in Nellore on Monday the 16th October 1919 in order that their claims may be inquired into and disposed of according to law.

NELLORE COLLECTOR'S OFFICE, }

Dated 26th February 1919. }

L. D. SWAMIKANNU PILLAI,

Collector.

Notice is hereby given under Section 5 of the Indian Treasure Trove Act VI of 1878 that on the 2nd of December 1918 the undermentioned treasure is said to have been found in Serial No. 169 an inam land of Pourohitham Palliah in Parla village, Kurnool taluk by (1) Gurram Chinna Channa Reddy (2) Mala Hanumadu (3) Madiga Sunkadu.

Details of the find.

Description.	Weight.	Estimated value.
1 big gold disc of the size of a half rupee	5 annas	Rs. 120-4-0
13 gold discs of the size of a one anna nickel coin	about Rs. 4-2-0	
6 gold discs half the size of a grain of Bengal gram	3 annas	
1 gold disc half the size of a grain of red gram	$\frac{1}{6}$ annas	

2. All persons claiming the said treasure or any portion thereof are requested to appear in person or by a duly authorized agent before the Collector of Kurnool at Kurnool on the 16th of August 1919 in view of their claim being enquired into and disposed of according to law.

KURNOOL COLLECTOR'S OFFICE, }

Dated 5th March 1919. }

C. F. BRACKENBURY,

Collector.

PUBLIC WORKS DEPARTMENT, BALUCHISTAN.**NOTIFICATION.**

The 4th March 1919.

No. 1-2172.—Colonel E. C. Ogilvie, C. M. G., R. E., handed over charge of the office of Secretary to the Hon'ble the Agent to the Governor General, Baluchistan, Public Works Department, on the 4th March 1919, forenoon, and Colonel J. A. Dealy, C.M.G., D.S.O., R. E., took over charge as Officiating Secretary, Public Works Department, Baluchistan Agency, from the same date.

J. A. DEALY, Colonel,

Secretary to the Hon'ble A. G. G. in Baluchistan, P. W. D.

PUBLIC WORKS DEPARTMENT, DELHI.

NOTIFICATIONS.

Delhi, the 10th March 1919.

Transfer and taking over charge.

No. 1538—52-E-B.—Lieutenant G. W. M. Ball, Officer of the Indian Army Reserve, (Executive Engineer), is transferred from the 2nd Circle, Delhi, which he left on the forenoon of the 1st March 1919, to the IV Project Division, which he joined at the same time.

Lieutenant Ball took over Executive charge of the IV Project Division, on the forenoon of the 1st March 1919, from Mr. H. W. Long, Temporary Engineer.

No. 1540—18-E-B.—In anticipation of his services being placed at the disposal of the Chief Commissioner, Delhi, Mr. A. Croad, Executive Engineer, on release from Military duties, assumed charge of his duties in the 2nd Circle of Superintendence, to which he is posted on special duty, on the forenoon of the 3rd March 1919.

H. T. KEELING,

Secretary, P. W. D.

EASTERN BENGAL RAILWAY.

NOTIFICATION.

Calcutta, the 8th March 1919.

No. 3.—Mr. E. A. Lawton, Signal Engineer, Eastern Bengal Railway, was granted combined leave for twenty days, *viz.*, privilege leave for 11 days and furlough on medical certificate for the remaining period, with effect from the 1st November 1918 under Articles 233, 260 and 308 (a) of the Civil Service Regulations, and Government of India, Finance Department, letter No. 1091 Civil Service Regulations, dated 30th November 1917.

J. COATES

Agent, Eastern Bengal Railway.

ROYAL INDIAN MARINE.

NOTIFICATIONS.**FURLOUGH AND LEAVE.**

Bombay, the 5th March 1919.

No. 4.—The undermentioned Officer is granted leave out of India on Medical Certificate, with effect from the date and for the period specified against his name.

Engineer-Commander F. T. Fraser, R. I. M., 4 months, with effect from 2nd March 1918.

The 6th March 1919.

No. 5.—The undermentioned Officer is granted leave out of India on Medical Certificate, with effect from the date and for the period specified against his name.

Temporary Lieutenant C. Winckles, R. I. M., 3 months, with effect from 2nd March 1919.

B. H. JONES,

for Offg. Director, Royal Indian Marine.

NORTHERN INDIA SALT REVENUE DEPARTMENT.

NOTIFICATION.

The 10th February 1919.

No 292.—Mr. C. S. Haygarth, Assistant Commissioner, Sambhar Lake Division, is granted privilege leave for one month from the 28th January 1919.
(51-P. of 1919).

J. C. FERGUSON,

Offg. Commissioner, Northern India Salt Revenue.

BANK OF BENGAL.

NOTICE.

Calcutta, the 12th March 1919.

The Directors have made the following change in the Bank's European Establishment:—
 • Mr. A. D. S. Highton on return from privilege leave to resume charge of Lucknow Branch from Mr. S. A. H. Sitwell, Inspector of Branches, as from the 9th March 1919.

By order of the Directors,
 N. H. Y. WARREN,
 Secretary & Treasurer.

MILITARY ACCOUNTS DEPARTMENT.

NOTIFICATIONS.

Delhi, the 7th March 1919.

No. 8220-G.-Camp.—In Military Accounts Department Notification No. 111-G-Camp, dated 4th December 1918, published in the Gazette of India, Part II, dated the 7th December 1918, sanctioning privilege leave to Mr. R. H. D. Lacey, for "two months" read "one month and 21 days."

No. 8221-G.-Camp.—Mr. G. B. Joshi, Officiating Superintendent in the office of the Controller of Military Accounts, 4th (Quetta) Division, has been appointed a temporary Deputy Examiner, 2nd grade, in that office, with effect from the 7th September 1918.

The 8th March 1919.

No. 8235-G.-Camp.—Rao Sahib V. R. Kalyanasundram, Deputy Examiner, 2nd grade, in the office of the Senior Controller of Military Supply Accounts, is appointed to officiate as a Deputy Examiner, 1st grade, with effect from the 4th February 1919, *vice* Rao Bahadur P. R. Vengu Aiyar, Deputy Examiner, 1st grade, temporary and supernumerary, granted 3 months' privilege leave in Military Accounts Department Notification No. 8036-G.-Camp, dated 20th February 1919.

The 10th March 1919.

No. 8251-G.-Camp.—Mr. W. H. Colborne, Accountant, 1st grade, sub. *pro tem.*, in the office of the Field Controller of Military Accounts, Rouen, was appointed to officiate as a Deputy Examiner, 2nd grade, in that office, from the 11th to the 23rd December 1918.

No. 8252-G.-Camp.—Rai Sahib Satyendra Nath Aditya, Deputy Examiner, 2nd grade, temporary and supernumerary, in the office of the Senior Controller of Military Supply Accounts, Calcutta, is granted privilege leave for one month and 3 days in combination with leave on medical certificate for one month and 27 days, with effect from the 13th February 1919.

No. 8253-G.-Camp.—Mr. C. Ethiraja Mudaliar, sub. *pro tem.* Superintendent in the office of the Senior Controller of Military Supply Accounts, Calcutta, was appointed as a Deputy Examiner, 2nd grade, sub. *pro tem.*, in that office, for the period from 13th January 1919 to 12th February 1919.

No. 8254-G.-Camp.—Mr. C. Ethiraja Mudaliar, sub. *pro tem.* Superintendent in the office of the Senior Controller of Military Supply Accounts, Calcutta, is appointed to officiate as a Deputy Examiner, 2nd grade, in that office, with effect from the 13th February 1919, *vice* Rai Sahib Satyendra Nath Aditya, granted combined leave.

No. 8255-G.-Camp.—Lieutenant R. H. Batt, London Irish Rifles, attached 1/6th Devons, temporarily attached to the office of Field Controller of Military Accounts, Poona, is granted leave under the provisions of India Army Order No. 291 of 1917, for 60 days with effect from the 23rd January 1919.

B. W. MARLOW, Colonel,
 Military Accountant General.

REPORTS OF DESERTIONS.

Report of a Deserter or Absentee without leave from the 14th South Wales Borders attached 1st (F. S.) Gn. Bn., South Staffordshire Regiment, dated at Bombay, this 2nd day of March 1919.

Number, Rank and Name—14937, Private, McCarthy, J. Colour of Complexion, dark; hair, black; eyes, dark brown.	Trade—Sailor. Date of Desertion or Absence—22nd February 1919. Place of Desertion or Absence—Colaba, Bombay. Under five years' service.
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L. E. H. HUMFREY, Lt.-Colonel,
 Commanding 1st (F. S.) Gn. Bn. South Staffordshire Regt.

Report of a Deserter or Absentee without leave from the 2nd Bn. Somerset Light Infantry, dated at Peshawar, this 5th day of March 1919.

Number, Rank and Name—32407, Private, Albert Edward Milgate. Age—22 years. Height—5 feet 3 inches. Colour of—Complexion, fair; hair, brown; eyes, brown. Trade—Labourer. Date of Enlistment—12th January 1915.	Place of Enlistment—Hartford. Parish and County in which born—Near Maidstone, Kent. Date of Desertion or Absence—4th March 1919. Place of Desertion or Absence—Peshawar, Punjab, India. Marks—Vaccination mark left arm 1. Under 5 years' service.
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Report of a Deserter or Absentee without leave from the 2nd Bn. P. A. (Somerset Light Infantry), dated at Peshawar this 4th day of March 1919.

Number, Rank and Name—25694, Private, Harry Stears. Age—23 years. Height—5 feet 7 inches. Colour of—Complexion, fresh; hair, brown; eyes, brown. Trade—Labourer. Date of Enlistment—10th May 1915. Place of Enlistment—Woolwich, London.	Parish and County in which born—Poplar, London, Middlesex. Date of Desertion or Absence—4th March 1919. Place of Desertion or Absence—Peshawar, Punjab, India. Marks—Scar inner side left ankle and front right knee cap. Under 4 years' service.
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(*Illegible*), Capt., *for* Lt.-Col.,
 Commanding 2nd Bn. P. A. (Somerset Light Infantry).

Report of a Deserter or Absentee without leave from the 2-67th Punjabis, dated at Rawalpindi, this 5th day of March 1919.

Number, Rank and Name—2nd-Lieut., A. C. Ballock. Height—5 feet 9 inches. Colour of—Complexion—fair; hair, auburn.	NOTE.—2nd-Lieut. A. C. Ballock deserted the service while proceeding to join this Battalion. It is supposed he deserted from the Special Train conveying Cadets from Bangalore to Lahore, at Delhi Station on the night of 9th October 1918.
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H. WILKINSON, Captain, *for* Lt.-Col.,
 Commanding, 2-67th Punjabis.

Report of a Deserter or Absentee without leave from the 1st Battalion, The Duke of Wellington's Regiment, dated at Burhan, this 5th day of March 1919.

Number, Rank, and Name—32873, Private, Thomas Hannon. Age—23 years. Height—5 feet 11 inches. Colour of—Complexion, dark; hair, dark brown; eyes, blue. Trade—Labourer. Date of Enlistment—11th September 1917.	Place of Enlistment—Dublin. Parish and County in which born—No record. Date of Desertion or Absence—24th February 1919. Place of Desertion or Absence—Broke out of Hospital, Rawalpindi. Marks—Slightly knockkneed. Walks with a roll. Well built. Tattooed on fingers. Under two years' service.
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A. O. L. DAVIS, Captain and Adjutant, *for* Major,
 Commanding, 1st Battalion, The Duke of Wellington's Regiment.

Report of a Deserter or Absentee without leave from the 2nd Dorset Rgt. No. 6 Reserve Battalion (India), dated at Pashan Camp, Kirkee, this 6th day of March 1919.

Number, Rank and Name—31638, Private, Parsons, W. H.
 Age—27 years.
 Height—5 feet 8 inches.
 Colour of—Complexion, brick red inclined to be
 fallow; hair, dark brown; eyes, blue.
 Trade—Baker and Confectioner.
 Date of Enlistment—8th December 1917.

Place of Enlistment—Lucknow.
 Parish and County in which born—District not known, but born in India.
 Date of Desertion or absence—Tattoo 5th March 1919.
 Place of Desertion or absence—Pashan Camp, Kirkee.
 Marks—A very high pitched voice.

F. O. BLAGG, Major,
 Commanding No. 6 Res. Bn. (I.)

IN THE CHIEF COURT OF LOWER BURMA.
Insolvency Jurisdiction.

CASE No. 27 OF 1919.

Rangoon, the 25th February 1919.

In the matter of Mahomed Lotoo Khan, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Mahomed Lotoo Khan, Stationery seller, residing at No. 36, 32nd Street, Rangoon, on the 18th day of February 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the 21st day of February 1919 against the said Mahomed Lotoo Khan.

CASE No. 28 OF 1919.

Rangoon, the 26th February 1919.

In the matter of S. Kesaviah, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by S. Kesaviah, Clerk of I. F. Company, Ltd., residing at No. 11, Ally Moala Bazar, Pazundounga, Rangoon, on the 24th day of February 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said S. Kesaviah.

CASE No. 151 OF 1918.

Rangoon, the 6th March 1919.

In the matter of Mahamed Esahaque, Tailor, residing at No. 45, Merchant Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Mahamed Esahaque an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 5th day of March 1919.

CASE No. 168 OF 1918.

Rangoon, the 5th March 1919.

In the matter of Kanta Mariah, unemployed, residing at No. 75 in 15th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Kanta Mariah an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 4th day of March 1919.

CASE No. 169 OF 1918.

Rangoon, the 6th March 1919.

In the matter of S. Money Moodaliar, unemployed, residing at No. 60, 31st Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said S. Money Moodaliar an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 5th day of March 1919.

CASE No. 29 OF 1919.

Rangoon, the 4th March 1919.

In the matter of Mounng Nyun, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Mounng Nyun, Tin-smith, residing at Shop No. 81, Municipal Strand Market, Rangoon, on the 26th day of February 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Mounng Nyun.

CASE No. 30 OF 1919.

Rangoon, the 4th March 1919.

In the matter of Surendra Nath Mukerjee, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Surendra Nath Mukerjee, Photographer, residing at No. 47 in 36th Street, Rangoon, on the 25th day of February 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the 1st day of March 1919, against the said Surendra Nath Mukerjee.

CASE No. 31 OF 1919.

Rangoon, the 5th March 1919.

In the matter of Mounng Po Sin, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Mounng Po Sin, Trader, residing at No. 44, Phayer Street, Rangoon, on the 5th day of March 1919 an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Mounng Po Sin.

MAUNG GYEE,

Offg. Registrar.

**IN THE HIGH COURT OF JUDICATURE AT FORT WILLIAM
IN BENGAL.
In Insolvency.**

No. 10 OF 1918.

Re Anandamoy Dutt and Ram Kumar Dutt (P. C. Dutt & Co. and J. K. Dutt).
Ex parte the Official Assignee.

Notice is hereby given that by an order of the Insolvent Court, dated the 11th day of February 1919, the Public examination of the Insolvents will be held at the Insolvent Court on the 2nd day of April 1919 at 11 o'clock in the forenoon. All creditors who may wish to take part in the said examination should first file a proof of their claim at the office of the Official Assignee and then attend at the time and place above mentioned.

Notice of Adjudication Order.

No. 141 OF 1918.

Re Fakir Chand and Lukhmi Chand, both residing at No. 21, Moirahatta Street in the town of Calcutta, lately carrying on business in copartnership as traders in piece-goods under the name and style of Fakir Chand Lukhmi Chand at No. 13, Puggyaputty Street in the town of Calcutta.

Ex parte. Labh Chand, Rekhabdas—the Creditor.

P. N. Bannerjee—Attorney for the Creditors.

S. C. Basu—Attorney for the Insolvents.

On the 14th day of February 1919 an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 27 of 1919.

Dated the 7th March 1919.

Re Rajindra Mohan Pal, residing at No. 27, Pathuriaghatta Street, in the town of Calcutta, and lately carrying on business of silversmith under the name and style of Rajindra Mohan Pal, at No. 15, Garanhatta Street, in Calcutta aforesaid, but at present a service holder.

Ex parte the debtor.

On the 26th day of February 1919, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me

No. 29 of 1919.

Dated the 7th March 1919.

Re Tarini Prosad Shah, residing and carrying on business as a Jute Broker at No. 2-2, Nundram Sen's Lane, in the town of Calcutta.

Ex parte the debtor.

On the 27th day of February 1919, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me

No. 30 of 1919.

Dated the 7th March 1919.

Re Ramsahaymull Ram Prokash, both residing at No. 76, Cotton Street, in the town of Calcutta, and lately carrying on business there as merchants under the name, style and firm of Ramsahaymull Ram Prokash.

Ex parte the debtors.

On the 5th day of March 1919, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as Insolvents.

NOTE.—All debts due to the estate should be paid to me.

No. 31 of 1919.

Dated the 7th March 1919.

Re Gledyo Dunlop, residing at No. 107, Ripon Street, in the town of Calcutta, and employed as an assistant in the firm of Messrs. Hall and Anderson, of Nos. 31 to 31-2, Chowringhee Road, in Calcutta aforesaid.

Ex parte the debtor.

On the 5th day of March 1919, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 32 of 1919.

Dated the 7th March 1919.

Re Joseph Perry, lately residing and carrying on business as Jewellers under the name and style of Messrs. J. Perry & Co., at No. 7, Lindsay Street, in the town of Calcutta, and now residing at the Grand Hotel, Chowringhee Road, in Calcutta aforesaid, at present of no occupation.

Ex parte the debtor.

On the 5th day of March 1919, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 33 of 1919.

Dated the 7th March 1919.

Re Joseph Alexander Wilson, lately residing at No. 52-12, Bow Bazar Street, in the town of Calcutta, at present residing at No. 217 A, Bow Bazar Street, in Calcutta aforesaid, a assistant in the firm of Messrs. Graham & Co., Engineering Works, Calcutta.

Ex parte the debtor.

On the 6th day of March 1919, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 34 of 1919.

Dated the 10th March 1919.

Re Lal Chand Nope Chand, a mercantile firm carrying on business as merchants in co-partnership at No. 180, Harrison Road, in the town of Calcutta in piecegoods and at Ranigunge in the District of Burdwan as commission agents in piecegoods and country produce.

Ex parte Hazarimull Lalehand—the Creditor. B. N. Basu & Co.—Attorneys for the Creditor.

On the 6th day of March 1919, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 36 of 1919.

Dated the 10th March 1919.

Re Charles Thomas De Souza, residing at No. 7, Indian Mirror Street, in the town of Calcutta, formerly a Bookmaker, Calcutta Turf Club, lately an Assistant at Messrs. Pugh & Co., Calcutta, and at present unemployed.

Ex parte the debtor.

Debtor.—In person.

On the 7th day of March 1919, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 37 of 1919.

Dated the 12th March 1919.

Re Rash Behary Nag, residing at No. 7-1, Golluck Dutt Lane, in the town of Calcutta, and carrying on business as a petty broker in hardware.

Ex parte the debtor. Debtor.—In person.

On the 8th day of March 1919, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

G. McD. FALKNER,

Official Assignee of Calcutta.

IN THE COURT OF THE JUDGE, INSOLVENCY COURT, DELHI.

FORM 4.

Order of Adjudication.

INSOLVENCY PETITION NO. 3 OF 1919.

Dated the 7th March 1919.

In the matter of Hoti Lal, son of Bakhtuwar Singh, Jaini, of Delhi, debtor.

Pursuant to a petition, dated 11th February 1919 on behalf of the said debtor and on reading the said petition and hearing the creditors it is ordered that the said debtor is hereby adjudged insolvent.

Dated the 14th March 1919.

Notice is hereby given under section 16 (7) of the Provincial Insolvency Act (III of 1907) that the undermentioned persons were adjudged insolvents by this Court on the date mentioned in column 4. Creditors are hereby required to prove their debts as soon as possible.

1	2	3	4
Number of the case.	NAME, PARENTAGE, OCCUPATION AND PLACE OF RESIDENCE OF—		Dates on which the petitioners were adjudged insolvents
	Petitioners.	Creditors.	
1 of 1919	Sukh Lal, son of Ram Mal Agarwal, of Delhi.	Nandu Mal, son of Harnam Das, Agarwal, of Delhi.	14th February 1919.
21 of 1918	Abdur Rahim, son of Kallar, of Mahroli, Delhi Province.	Panna Lal and 10 others of Mahroli.	21st February 1919.

The 12th March 1919.

Notice is hereby given under section 12 (2) of Act III of 1907 that the undermentioned persons have applied to this Court to be adjudicated Insolvents and that their application having been admitted will be heard on the dates specified in column 4 of the statement below.

Any creditor wishing to oppose the same may appear on the dates fixed, either in person or by pleader.

Number of the Case.	NAME, PARENTAGE, OCCUPATION AND PLACE OF RESIDENCE OF THE		Date fixed for hearing the application.
	Petitioners.	Creditors.	
1	2	3	4
4	Mirza Mohammed Sultan, son of Hussein Baksh of Delhi.	Massamut Ashraf Zamani Begum and 18 others of Delhi.	28th March 1919.
6	Gulzari, son of Gangu Ram Kahar of Delhi.	Ram Lal and 4 others of Delhi.	21st March 1919.

TOPAN RAM,
Judge, Insolvency Court, Delhi.

POSTS AND TELEGRAPHS. INDO-EUROPEAN TELEGRAPH DEPARTMENT.

No. 319.—The following permanent and temporary promotions are sanctioned in consequence of the creation of a Temporary Supernumerary appointment in the grade of Superintendent, Class III, from the 16th September 1918, to retain Mr. F. G. Evans, for one year from that day.

Names.	From	To	By whom sanctioned.	Number and date of sanction.
Mr. F. G. Evans	Superintendent, Class IV, and Temporary Superintendent, Class III.	Superintendent, Class III, Supernumerary.	His Majesty's Secretary of State for India.	Council Minute, dated 18th October 1918.
„ E. Capstick	Superintendent, Class IV.	Superintendent, Class IV, and Temporary Superintendent, Class III.	Ditto	Ditto.
„ F. Pinsent	Assistant Superintendent, Class V, and Temporary Superintendent, Class IV.	Superintendent, Class IV, Permanent.	Ditto	Ditto.
„ E. M. Norris	Assistant Superintendent, Class V.	Assistant Superintendent, Class V, and Temporary Superintendent, Class IV.	Ditto	Ditto.
„ M. P. O'Reilly	General Service Clerk and Temporary Assistant Superintendent, Class V.	Assistant Superintendent, Class V, Permanent.	Ditto	Ditto.

N. C. GANGULY,
For Deputy Accountant General, Telegraphs.

POSTS AND TELEGRAPHS. (POST OFFICE.)

NOTIFICATIONS.

Simla, the 5th March 1919.

No. 43s-*Ap.*—The following transfers and appointments in the grades of postmasters are made with effect from the date noted against each :—

- Mr. W. Rehill, Postmaster, Cawnpore, pay Rs. 500—600, and sub. *pro tem.* Postmaster, Lahore, pay Rs. 600—800, to be Postmaster, Lahore, from the 2nd January 1919, and to officiate as Presidency Postmaster, Madras, pay Rs. 800—1,000 until further orders.
- Mr. V. W. Coombes, Postmaster, Allahabad, pay Rs. 400—500, and sub. *pro tem.* Postmaster, Cawnpore, pay Rs. 500—600, to be Postmaster, Cawnpore, from the 2nd January 1919.
- Mr. E. W. Hawkins, Postmaster, Karachi, pay Rs. 400—500, and sub. *pro tem.* Postmaster, Allahabad, to be Postmaster, Allahabad, on his own pay from the 2nd January 1919.
- Mr. X. Cordeiro, Postmaster, Nagpur, pay Rs. 300—400, and sub. *pro tem.* Postmaster, Karachi, pay Rs. 400—500, to be Postmaster, Karachi, from the 2nd January 1919.
- Mr. G. G. H. Coombes, Postmaster, Jubbulpore, pay Rs. 300—400, to be Postmaster, Nagpur, on his own pay from the 19th February 1919.
- Mr. W. S. Pereira, Postmaster, Cuttack, pay Rs. 200—300, to be Postmaster, Jubbulpore, pay Rs. 300—400, from the 19th February 1919.

No. 45s-*Ap.*—The following appointments are made with effect from the 26th December 1918, and until further orders :—

- Mr. S. H. Glackan, M. B. E., Postmaster, Simla, pay Rs. 500—600, to act as Postmaster, Lahore, pay Rs. 600—800 ;
- Mr. Inder Mal, Deputy Postmaster, Simla, pay Rs. 200—300, to hold charge of the current duties of the office of Postmaster, Simla, in addition to his own.

No. 49s-*Ap.*—Mrs. E. M. Bray, Postmistress, Darjeeling, pay Rs. 200—300, and officiating Postmistress, Chittagong, pay Rs. 300—400, is appointed Postmistress, Chittagong, with effect from the 15th February 1919.

Calcutta, the 11th March 1919.

No. 776-*Ap.* Mr. Ghulam Murtaza, Superintendent of post offices, 3rd grade, is granted privilege leave for three months combined with furlough for one year and nine months, with effect from the 23rd February 1919.

G. R. CLARKE,
Director-General of Posts and Telegraphs.

POSTS AND TELEGRAPHS. (TELEGRAPH TRAFFIC.)

NOTIFICATIONS.

Calcutta, the 11th March 1919.

No. 1832-*T.*—Mr. J. Goddard, Deputy Superintendent, 2nd class, was granted leave on medical certificate from the 5th to the 24th December 1918.

Mr. J. Montgomery, Telegraph Master, officiated as Deputy Superintendent, 2nd class, from the 5th to the 24th December 1918, *vice* Mr. Goddard on leave, from the 25th December 1918 to the 12th February 1919 *vice* Mr. F. Selwyn, Officiating Superintendent of post offices, Traffic, and from the 13th to the 20th February 1919 *vice* Mr. J. E. D'Cruze on joining time.

No. 1838-*T.* Messrs. P. Wallis and G. C. Moses, who were appointed officiating Deputy Superintendent, 1st class, and officiating Deputy Superintendent, 2nd class, under Notifications No. 380-*T.*, dated the 16th January 1919, and No. 7046-*T.*, dated 20th December 1918, respectively, reverted to the grades of Deputy Superintendent, 2nd class, and Telegraph Master, with effect from the 21st February 1919.

No. 1858-*T.*—Mr. P. Hierlehey, Deputy Superintendent, 2nd class, officiated as Deputy Superintendent, 1st class, from the 19th December 1918 to the 8th January 1919 and Mr. A. McGhee, Officiating Deputy Superintendent, 1st class, continued to officiate in the grade from the 9th January 1919 to the 18th February 1919, *vice* Mr. T. G. Slark on leave.

Calcutta, the 12th March 1919.

No. 1873-T.—Mr. J. J. Wood, Telegraph Master, continued to officiate as Superintendent of post offices, Traffic, Punjab and N.-W. F. Circle, from the 3rd to the 13th February 1919 *vice* Mr. G. Barton on joining time and from the 14th to 24th February 1919 *vice* Mr. C. A. Dodd on joining time.

No. 1880-T.—Mr. N. Raghavendra Rao, who was officiating as Deputy Superintendent, 1st class, *vice* Mr. S. E. Doggett on leave, continued to officiate in that grade to the 3rd February 1919, *vice* Mr. J. Steele on leave.

No. 1883-T.—Mr. T. Egan, Deputy Superintendent, 2nd class, Officiated as Deputy Superintendent, 1st class, from the 9th December 1918 to the 19th January 1919, *vice* Mr. W. L. Webster on leave.

No. 1886-T.—Mr. W. H. Rowe, who was officiating in the third grade of the first division of the Superior Traffic Branch, *vice* Mr. H. R. W. Charles on privilege leave, continues to officiate in that grade from the 10th February 1919 in the arrangements *vice* Mr. F. T. deMonte.

Mr. F. Selwyn continues to officiate in the second division of the Superior Traffic Branch from the 10th February 1919 *vice* Mr. Rowe.

No. 1889-T.—Mr. W. F. Williamson, who was officiating in the second division of the Superior Traffic Branch *vice* Mr. W. J. Benson on field service, continued to officiate from the 25th September 1918 to the 24th October 1918 *vice* Mr. W. J. Benson on privilege leave, from the 25th October 1918 to the 12th November 1918 *vice* Mr. H. Sur on deputation with the East Indian Railway Company, from the 13th November 1918 to the 16th January 1919 in the arrangements *vice* Mr. D. D. Banerji on leave, and from the 17th January 1919 *vice* Mr. A. G. Moore on field service.

G. R. CLARKE,

Director-General of Posts and Telegraphs.

Calcutta, the 13th March 1919.

No. 1925-T.—Reports of opening and closing of offices received during the period 6th March 1919 to 12th March 1919.

The following alteration in the name of a Government telegraph office is notified :

“ Dharampore R. S.” instead of “ Dharampore.”

The following alteration in the name of a Railway telegraph office is notified : —

On the Great Indian Peninsula Railway.

“ Rundhi ” instead of “ Bannikhera.”

Corrigendum.—In the Posts and Telegraphs Notification No. 1739-T., dated 6th March 1919, incorporated in the Gazette of India, Part II, of 8th March 1919, *opposite* “ Bold ” and “ Chondi ” in column 3 read “ 22-2-19 ”

FRANK T. deMONTE,

Deputy Director-General of Telegraph Traffic.

POSTS AND TELEGRAPHS. (TELEGRAPH ENGINEERING.)

NOTIFICATIONS.

Calcutta, the 10th March 1919.

No. 1169-E.-S.—Mr. Batalia Ram, Assistant Superintendent, is granted privilege leave for twenty days with effect from the 29th November 1918.

The 11th March 1919.

No. 1183-E.-E.—Mr. P. R. Ralston, Deputy Superintendent, Engineering, is granted privilege leave for 11 days combined with leave on medical certificate for 3 months and 19 days in extension of the leave sanctioned in this Department Notification No. 292-E.-E., dated the 16th January 1919.

Calcutta, the 14th March 1919.

No. 1225-E.-E.—The following officiating promotion in the Upper Subordinate Establishment (Engineering Branch) is sanctioned with effect from the date specified :—

Name.	From	To	With effect from
Mr. R. A. Hayes	Inspecting Telegraphist	Deputy Superintendent, 2nd class, officiating.	1st November 1918.

G. R. CLARKE,

Director-General of Posts and Telegraphs.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 15, 1919.

 Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

LOST, STOLEN, OR DESTROYED.

The Allotment Letters Nos. ^{482 B. & O.}_{F. 1 & 2} of the 5½ per cent. War Bonds 1922 for Rs. 400, originally issued in the name of Kesrichand Motichand, the proprietor, by whom they were never endorsed to any other person, having been lost, stolen or destroyed, notice is hereby given that payment of the above Allotment Letters and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that the application is about to be made for the issue of Duplicates in favour of the proprietors. The Public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the Advertiser—**KESRICHAND MOTICHAND**,
Residence—Forbesgunj.

LOST.

The Allotment Letter No. ^{4067 Bom.}_{F-1} of the 5½ per cent. War Bond 1920 for Rs. 100, originally issued in the name of Changomal Goverdhandas Valeja, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—**CHANGOMAL GOVERDHANDAS VALEJA**,
Residence—Shikarpur Sind.

LOST.

Four Government Promissory Notes Nos. 171912, 171913, 171914, 277928 of the 3½ per cent. loan (the former three numbers of G. P. Notes are loan of 1854-55 and the latter one is of 1865, for Rs. 1,000) each standing in the name of Promodnath Sinha Roy, the proprietor, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the Advertiser—**PROMODNATH SINHA ROY**, Zamindar,
Residence—Haripal, Post Office Haripal, District Hooghly.

LOST.

The lower half of the Government Promissory Note No. 166647 of the 3½ per cent. Loan of 1842-43 for Rs. 500 (five hundred only) originally standing in the name of Brojendra Kumar Bose, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—**BROJENDRA KUMAR BOSE**,
Residence—28 Jindalabar Lane, Dacca.

LOST.

The Government Promissory Notes

No.	Loan.	Amount.	Originally standing in the name of	Last endorsed to
		Rs.		
B071549	3½ per cent. 1854-55	1,000	The National Bank of India, Ltd.	Joaquim Lazarus D'Vida and Rev. Joseph Sebastian daVida.
B071961	Ditto.	1,000	The National Bank of India, Ltd.	
B072318	Ditto.	500	The Central Bank of India, Ltd.	
B065256	3½ per cent. 1900-01	1,000	The National Bank of India, Ltd.	
B072986	Ditto.	1,000	The Bank of Bombay	
B080603	Ditto.	1,000	The National Bank of India, Ltd.	
296759	3 per cent. 1865	5,600	J. L. D'Vida.	

The proprietors, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and the application is about to be made for the issue of duplicates in favour of the proprietors. The Public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the Advertiser—**Rev. J. daVIDA**, Survivor of
Joaquim Lazarus D'Vida,
Residence—Roman Catholic Chaplain, Lonavla, G. I. P. Ry.

LOST.

The Allotment Letters No. 124-P.—F. 1 & 3 of the 5½ per cent. War Bonds 1922 for Rs. 2,600 originally issued in the name of Sohan Singh, Minor, the proprietor, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letters and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicates in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the Advertiser—J. A. ROSS, District Judge.

Shahpur District.
Residence—Sargodha.

LOST.

The Allotment Letter No. $\frac{707 \text{ O. P.}}{\text{F. 1.}}$ of the 5½ per cent. Loan of 1920 for Rs. 100 originally issued in the name of Narayan Sambhaji Patil, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that the payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

NARAYAN SAMBHAJI PATIL, of Sakhi Bk.,
Taluk Kelapur, District Yeotmal.

SUMMONS FOR DISPOSAL OF SUIT.

(ORDER 5, RULES 1 AND 5.)

IN THE COURT OF MUNSIF AT TILHAR, DISTRICT SHAHJAHANPUR, UNITED PROVINCES.

SUIT No. 608 OF 1918.

1. Param Sukh, son of Ret Ram,	} Caste Mahajan, resident of Tilhar
2. Nathoo Lal, son of Sewa Ram,	
	} Mohalla Dataganj..... Plaintiffs.

versus

1. Pirbhu Dayal..... Defendant.

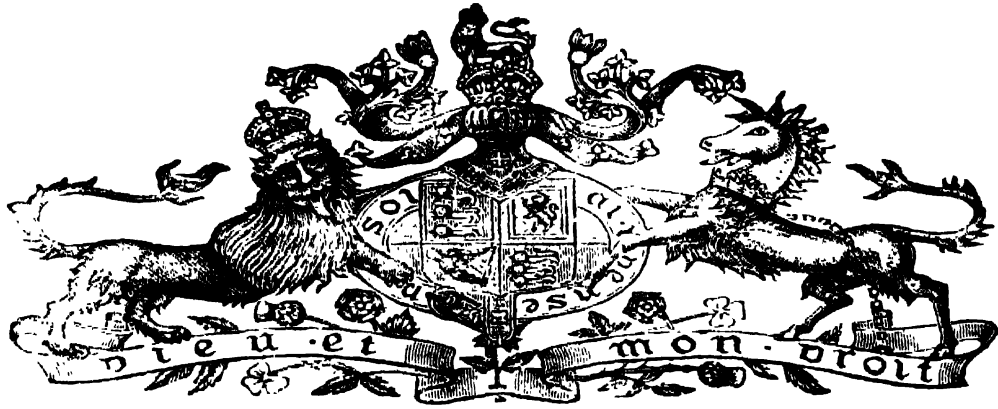
To Pirbhu Dayal, caste Baqal Rewari, dwelling at Calcutta, Mohalla Bartala No. 22.

Whereas the plaintiffs have instituted a suit against you for Rs. 55, you are hereby summoned to appear in this Court in person or by a pleader duly instructed and able to answer all material questions relating to the suit, or who shall be accompanied by some person able to answer all such questions on the 26th day of March 1919, at 10 o'clock in the forenoon, to answer the claim; and, as the day fixed for your appearance is appointed for the final disposal of the suit, you must be prepared to produce on that day all the witnesses upon whose evidence, and all the documents upon which, you intend to rely in support of your defence.

Take notice that, in default of your appearance on the day before mentioned, the suit will be heard and determined in your absence.

Given under my hand and the seal of the Court, this 20th day of February 1919.

SUMAIR CHAND,
Munsif.



SUPPLEMENT TO

The Gazette of India.

No. 11. } CALCUTTA, SATURDAY, MARCH 15, 1919.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time containing such official papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of Rupees five per annum if delivered in Calcutta, or Rupees eight if sent by post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta, or Rupees nine if sent by post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

WHOLESALE AND RETAIL (FORTNIGHTLY) PRICES

RETURN SHOWING the WHOLESALE and RETAIL PRICES of CEREALS, PULSES, OILSEEDS, SUGAR (RAW), SALT, ETC., in INDIA by DISTRICTS for the FORTNIGHT ENDING THE 14TH FEBRUARY 1919

DEPARTMENT OF STATISTICS, INDIA }

March 12, 1919

G. FINDLAY SHIRRAS,

Director of Statistics.

Published by order of the Governor-General in Council

PREFATORY NOTE.

Prices of Country Produce and Salt in India at the middle of February 1919.

The wholesale prices of food grains and pulses in India at the middle of February, 1919, increased by 63 per cent (unweighted average), as compared with this time last year. The weighted average showed a rise of 69 per cent. The average price of rice advanced by 61 per cent. In the great rice-producing provinces, the increase was 67 per cent in Bengal, 88 per cent in Bihar and Orissa, 40 per cent in the Madras Presidency, and 43 per cent in Burma. Among the minor provinces, the rise of 86 per cent in the North-West Frontier Province, 81 per cent in the Central Provinces and Berar, 72 per cent in Assam, 69 per cent in the Punjab, and 63 per cent in the United Provinces is noticeable. The price of wheat increased by 38 per cent, the Punjab showing a rise of 41 per cent, the United Provinces 34 per cent, the Central Provinces and Berar 48 per cent, and the Bombay Presidency 55 per cent. Barley prices rose 44 per cent (unweighted average) in India. The increase by using the weighted average was 63 per cent. The chief increases were: 75 per cent in the United Provinces, 61 per cent in Delhi, and 60 per cent each in Bihar and Orissa and the Bombay Presidency. The price of jawar advanced by 73 per cent. The increase of 165 per cent in Bihar and Orissa, 104 per cent in the Central Provinces and Berar, and 85 per cent in the United Provinces is striking. Bajra showed a rise of 94 per cent in India; the increase being 120 per cent in the North-West Frontier Province, 110 per cent in the Bombay Presidency, 106 per cent in the United Provinces, and 100 per cent in Delhi. The price of maize increased by 58 per cent (unweighted average). The weighted average showed a rise of 93 per cent. There was an increase of 137 per cent in Bihar and Orissa and of 108 per cent in the United Provinces. Gram showed a rise of 57 per cent in India, the percentage increases being in Bihar and Orissa 95, in the United Provinces 92, in Bengal 85, and in the Madras Presidency 75. The average price of arhar dāl advanced by 81 per cent, the noteworthy rise being 152 per cent in the Central Provinces and Berar, 145 per cent in Delhi, 116 per cent in the United Provinces, 104 per cent in the Bombay Presidency, and 100 per cent each in Bengal and Bihar and Orissa. The prices of ghi and raw sugar (*gur*) rose by 29 per cent and 42 per cent respectively. There was an increase of 59 per cent in ghi in the Bombay Presidency and of 87 per cent and 80 per cent in *gur* in Delhi and the North-West Frontier Province respectively. The average price of salt in India declined by 11 per cent, although in the Punjab and in the North-West Frontier Province it rose by 38 per cent and 23 per cent respectively. There was, on the other hand, a decrease in all other provinces, mainly of 47 per cent in Delhi, 34 per cent in the United Provinces, 29 per cent in Assam and 22 per cent each in Bengal and Bihar and Orissa.

2. Compared with the fortnight ago, the prices of cereals and pulses in India at the middle of February, 1919, increased by 3 per cent. The prices of rice and wheat showed no fluctuation, but arhar dāl advanced by 6 per cent, bajra by 5 per cent, barley and maize by 4 per cent each, gram by 3 per cent, and jawar by 2 per cent. Price of ghi increased by 1 per cent but that of *gur* by 10 per cent. The price of salt recorded no change.

SUMMARY TABLE NO. 1.

Comparison with the previous year—

WHOLESALE PRICES in India, province by province, of certain articles of food during the fortnight ending the 15th February, 1919, as compared with the corresponding period of 1918.

Province	RICE Common (<i>Oryza Sativa</i>)		WHEAT (<i>Triticum Sativum</i>)		BARLEY (<i>Hordeum Vulgare</i>)		JAWAR (<i>Andropogon Sorghum</i>)		BAJRA (<i>Penniset- um typ- hordeum</i>)		MAIZE (<i>Zea Mays</i>)		GRAM (<i>Cicer aristinum</i>)		ARHAR DAL (<i>Cajanus Indicus</i>)		GHI		RAW SUGAR (<i>Gur</i>)		SALT	
	Index number of prices during the fortnight ending 15th February of																					
	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919
Burma	100	143	100	152	...	...	100	123	...	...	...	...	100	112	100	137	100	125	...	...	100	97
Assam	100	172	...	...	...	...	...	...	...	...	...	...	...	...	...	...	100	126	100	127	100	71
Bengal	100	107	100	132	...	...	...	...	...	...	...	...	100	185	100	200	100	104	100	106	100	78
Bihar and Orissa	100	188	100	141	100	160	100	265	...	...	100	237	100	195	100	200	100	115	100	95	100	78
United Provinces of Agra and Oudh	100	163	100	134	100	175	100	185	100	206	100	208	100	192	100	216	100	138	100	162	100	66
Delhi	100	123	100	138	100	161	100	168	100	200	100	162	100	159	100	245	100	323	100	187	100	53
Punjab	100	169	100	141	100	131	100	164	100	195	100	132	100	128	100	159	100	119	100	167	100	88
North-West Frontier Province	100	186	100	114	100	116	100	179	100	220	100	113	100	12	100	105	100	132	100	180	100	123
Sind and Baluchis- tan	100	160	100	124	100	103	100	124	...	...	100	96	100	139	100	123	100	130	100	152	100	93
Bombay	100	141	100	155	100	160	100	171	100	210	...	...	100	171	100	204	100	159	100	135	100	95
Central Provinces and Berar	100	181	100	148	...	...	100	204	...	...	...	...	100	160	100	252	100	141	...	...	100	66
Madras	100	140	...	...	...	...	100	149	100	186	...	...	100	175	100	150	100	139	100	114	100	91
Average India { Unweigh- { Weighted	100	161	100	133	100	144	100	173	100	194	100	159	100	157	100	181	100	129	100	142	100	89
	100	164	100	139	100	163	100	172	100	188	100	193	100	166	...	...	...	100	145	...	...

SUMMARY TABLE NO. 2.

Comparison with the previous fortnight—

WHOLESALE PRICES in India, province by province, of certain articles of food during the fortnight ending the 15th February, 1919, as compared with the previous fortnight.

Province	RICE Common (<i>Oryza Sativa</i>)		WHEAT (<i>Triticum Sativum</i>)		BARLEY (<i>Hordeum Vulgare</i>)		JAWAR (<i>Andropogon Sorghum</i>)		BAJRA (<i>Pennisae- tum typ- hordeum</i>)		MAIZE (<i>Zea Mays</i>)		GRAM (<i>Cicer aristinum</i>)		ARHAR DĀL (<i>Cajanus Indicus</i>)		GHI		RAW SUGAR (<i>Gur</i>)		SALT	
	Index number of prices during the fortnight ending																					
	31st Jan. 1919	15th Feb. 1919	31st Jan. 1919	15th Feb. 1919	31st Jan. 1919	15th Feb. 1919	31st Jan. 1919	15th Feb. 1919	31st Jan. 1919	15th Feb. 1919	31st Jan. 1919	15th Feb. 1919	31st Jan. 1919	15th Feb. 1919	31st Jan. 1919	15th Feb. 1919	31st Jan. 1919	15th Feb. 1919	31st Jan. 1919	15th Feb. 1919	31st Jan. 1919	15th Feb. 1919
Burma	100	95	100	100	...	...	100	100	...	...	...	...	100	100	100	100	100	100	...	...	100	102
Assam	100	88	...	...	...	...	...	...	...	...	...	...	...	...	...	...	100	38	100	100	100	98
Bengal	100	99	100	92	...	...	...	...	...	...	...	...	100	107	100	100	100	103	100	128	100	100
Bihar and Orissa	100	108	100	102	100	100	100	132	...	...	100	105	100	100	100	100	100	106	100	98	100	100
United Provinces of Agra and Oudh .	100	99	100	97	100	100	100	105	100	110	100	103	100	103	100	101	100	105	100	119	100	103
Delhi	100	97	100	100	100	105	100	100	100	103	100	100	100	105	100	100	100	100	100	116	100	95
Punjab	100	100	100	101	100	96	100	104	100	109	100	100	100	104	100	103	100	99	100	106	100	97
North-West Frontier Province	100	116	100	100	100	126	100	100	100	102	100	114	100	101	100	105	100	98	100	116	100	100
Sind and Baluchis- tan	100	104	100	100	100	101	100	79	...	...	100	100	100	111	100	100	100	101	100	100	100	100
Bombay	100	98	100	102	100	100	100	95	100	100	...	...	100	97	100	122	100	103	100	115	100	100
Central Provinces and Berar	100	113	100	100	...	...	100	100	...	...	...	...	100	103	100	131	100	102	...	...	100	100
Madras	100	87	...	...	...	...	100	103	100	105	...	...	100	100	100	100	100	101	100	101	100	100
Average, { Unweigh- India { Weighted	100	100	100	100	100	104	100	102	100	105	100	104	100	103	100	106	100	101	100	110	100	103
	100	99	100	101	100	101	100	99	100	105	100	104	100	103	...	...	...	...	100	114	...	...

SUMMARY TABLE NO. 3.

WHOLESALE PRICES (per maund of 82½ lbs.) of wheat, rice (common), jawar, bajra, and gram at certain selected markets during the fortnight ending the 15th February of the years 1917, 1918 and 1919.

MARKETS	WHEAT (<i>Triticum sativum</i>)			RICE (common) (<i>Oryza sativa</i>)			JAWAR (<i>Andropogon sorghum</i>)			BAJRA (<i>Pennisetum typhoideum</i>)			GRAM (<i>Cicer arisenum</i>)		
	1919	1918	1917	1919	1918	1917	1919	1918	1917	1919	1918	1917	1919	1918	1917
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Calcutta . . .	7 4 0	5 8 0	4 12 0	6 4 0	4 8 0	5 11 0	...	...	...	...	...	...	5 0 0	4 0 0	3 6 0
Bombay . . .	9 1 7	6 14 1	5 11 5	6 8 9	5 9 6	4 10 3	10 4 0	5 14 0	3 4 0	11 1 9	4 12 2	3 9 7	7 9 11	4 3 9	3 6 2
Karachi . . .	7 2 0	5 10 0	5 0 0	8 0 0	5 14 0	5 4 0	...	...	...	...	4 12 6	3 2 6	...	...	...
Madras . . .	...	...	...	8 7 6	5 10 1	5 13 3	...	...	...	...	...	...	9 4 2	4 9 5	4 12 4
Rangoon . . .	...	...	...	3 8 3	2 13 9	2 15 5	...	...	...	...	...	...	...	3 11 11	3 14 1
Dacca . . .	...	...	...	5 10 0	3 8 0	5 0 0	...	...	...	...	...	...	...	...	...
Patna . . .	6 2 6	5 0 0	3 11 0	5 11 0	3 1 3	3 5 0	6 10 0	2 8 0	2 1 0	...	...	...	5 11 0	2 15 6	3 5 0
Ranohi . . .	8 8 0	5 8 0	5 12 0	6 6 0	3 12 0	4 14 0	...	...	...	...	...	...	6 8 0	3 12 0	4 5 0
Cuttack . . .	9 6 7	5 1 3	4 11 3	6 1 6	3 6 2	3 9 6	...	...	...	...	...	...	7 9 10	4 5 7	4 1 2
Benares . . .	6 15 9	5 3 6	4 9 4	7 5 4	4 6 5	1 13 5	6 2 7	3 6 10	2 14 0	7 2 5	3 10 3	3 1 11	5 13 11	3 2 5	2 15 7
Cawnpore . . .	6 12 0	5 3 0	4 5 0	7 4 0	5 4 0	5 2 0	6 8 0	3 8 0	2 8 0	8 0 0	4 3 0	2 12 0	6 9 0	3 2 0	2 15 0
Meerut . . .	7 5 0	5 5 4	4 11 3	6 14 9	5 0 0	5 14 9	6 6 0	3 5 4	2 14 0	8 0 0	3 12 11	3 3 3	5 15 6	3 14 5	3 3 3
Agra . . .	7 5 1	5 8 3	5 2 0	9 2 11	6 10 8	6 10 8	6 6 7	3 10 2	2 10 8	8 5 5	4 5 4	2 6 2	6 1 10	3 10 2	3 3 2
Lucknow . . .	6 15 3	5 8 3	4 7 1	6 15 3	4 1 9	4 1 9	...	...	...	...	3 12 11	2 12 2	6 10 8	3 3 2	2 13 9
Ferozepur . . .	6 10 9	4 9 0	4 1 9	9 6 6	5 11 6	5 0 0	...	...	...	...	...	...	5 2 9	3 7 9	3 3 3
Lahore . . .	7 4 3	5 0 0	4 5 3	9 6 0	5 0 0	4 9 3	...	3 13 0	2 8 0	7 10 0	4 3 3	3 0 3	5 0 0	3 13 0	3 7 3
Amritsar . . .	6 12 0	4 8 0	4 2 0	8 12 0	5 5 0	5 0 0	...	...	...	...	...	...	0 0 0	3 13 0	3 8 9
Rawalpindi . . .	6 10 9	5 5 3	4 11 0	8 14 3	4 14 0	5 6 0	8 0 0	3 10 3	2 12 0	7 9 9	3 8 3	3 8 0	4 14 9	4 1 9	4 0 0
Lyallpur . . .	7 0 0	4 11 0	4 2 0	9 0 0	6 2 0	5 8 0	...	...	...	7 12 0	...	2 15 0	4 11 0	3 15 0	3 7 9
Ambala . . .	6 14 0	5 1 0	4 9 0	9 0 0	5 0 0	4 8 0	...	2 12 0	2 8 0	...	3 8 0	2 12 0	5 4 0	3 13 0	3 3 9
Delhi . . .	7 0 0	5 1 0	4 11 0	7 4 0	5 14 0	6 10 0	6 4 0	3 11 6	2 14 0	8 4 0	4 2 0	2 14 0	5 12 0	3 10 0	3 3 0
Peshawar . . .	5 4 7	5 1 3	4 8 7	9 6 7	5 5 4	5 11 5	5 13 1	3 9 10	...	...	3 5 4	3 8 3	4 9 8	4 1 2	4 2 11
Quetta . . .	6 1 6	5 12 0	5 5 0	...	...	...	5 9 0	4 8 0	3 6 0	...	...	...	...	...	...
Poona . . .	...	...	...	7 15 7	5 10 2	5 5 9	...	...	...	11 1 9	5 4 5	3 0 11	7 4 9	4 10 1	3 13 9
Ahmednagar . . .	8 13 8	5 13 10	4 1 1	...	...	...	...	...	...	...	5 1 11	3 1 3	7 8 10	4 3 0	3 5 10
Ahmedabad . . .	10 0 0	5 12 0	5 0 0	9 4 0	6 8 0	6 12 0	8 8 0	...	2 8 0	10 12 0	5 4 0	2 8 0	6 2 0	4 0 0	3 8 0
Nagpur . . .	10 6 5	4 14 5	4 0 4	11 8 7	4 9 10	3 15 1	8 6 8	4 0 3	2 6 6	...	...	...	7 12 1	3 14 0	3 7 6
Jubbulpur . . .	7 9 11	5 5 5	4 4 4	9 6 7	4 11 4	4 3 5	6 10 8	3 12 11	2 5 7	...	...	...	6 6 5	4 0 0	3 7 7
Cocanada . . .	...	...	...	7 5 1	4 12 4	4 12 0	...	...	...	...	...	...	...	...	...
Calicut . . .	...	...	...	2 5 5	2 11 4	15 0	...	...	...	...	...	...	...	...	...

TABLE NO. 4.—WHOLESALE PRICES FOR THE FIRST HALF OF FEBRUARY

DISTRICTS	RICE, UNHUSKED		RICE, HUSKED		WHEAT		FLOUR (WHEAT)		BARLEY		JAWAR		BAJRA		Rau
	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919
Barma*—															
<i>Tenasserim—</i>															
Mergui . . .	...	...	45.71	32.99	...	...	...	...	...	...	...	...	...	...	...
Tavoy† . . .	...	...	...	32.99	...	...	...	...	...	...	...	...	...	...	...
Moulmein and Amherst . . .	...	...	43.84	27.47	86.49	45.71	...	...	...	...	...	...	...	...	...
<i>Pegu (deltaic)—</i>															
Bangoon . . .	...	...	35.16	38.57	...	...	...	...	...	...	...	...	...	...	...
Maubin . . .	...	...	37.21	26.89	136.17	93.52	...	...	...	...	...	...	...	...	...
Bassein . . .	...	...	42.67	31.53	...	...	...	...	...	...	...	...	...	...	...
<i>Pegu (inland)—</i>															
Honzada . . .	...	...	35.75	26.02	112.28	82.05	...	...	...	...	...	...	...	...	...
Yongoo . . .	...	...	32.99	24.15	...	...	...	...	...	...	...	...	...	...	...
<i>Upper Burma—</i>															
Mandalay . . .	...	...	46.72	27.47	84.21	48.48	...	...	...	...	24.15	19.69	...	...	...
Pakokku . . .	...	...	54.7	32.99	...	...	...	...	...	...	...	...	...	...	...
<i>Arakan—</i>															
Akyab . . .	...	...	36.36	33.38	...	...	...	...	...	...	...	...	...	...	...
Assam*—															
<i>Surma—</i>															
Balagauj (Sylhet) . . .	27.5	15	42.5	25	...	...	...	...	...	...	...	...	...	...	...
<i>Brahmaputra—</i>															
Goalpara . . .	30	15	43.12	25	...	...	...	...	...	...	...	...	...	...	...
Gauhati . . .	23.75	20	47.5	42.5	...	...	...	...	...	...	...	...	...	...	...
Bengal*—															
<i>Eastern—</i>															
Chittagong . . .	29.37	...	50	33.75	...	...	...	...	...	...	...	...	...	...	...
Dacca . . .	30	22.5	56.25	35	...	...	...	...	...	...	...	...	...	...	...
<i>Deltaic—</i>															
Calcutta . . .	30	22.5	62.5	45	72.5	55	...	...	...	...	...	...	...	...	...
<i>Western—</i>															
Burdwan . . .	30	17.5	{ 57.5 60 }	33.12	...	51.25	...	...	...	...	...	...	...	...	...
Midnapore . . .	28.75	15.62	55	30	80	60	...	...	...	...	...	...	...	...	...
<i>Northern—</i>															
Pabna . . .	33.75	13.75	56.87	30	...	...	...	...	...	...	...	...	...	...	...
Rangpur . . .	20	15	46.25	40	70	50	...	...	...	...	...	...	...	...	...
Bihar and Orissa*—															
<i>Bihār, north—</i>															
Bhāgalpore . . .	36.25	20	65	33.12	70	44.87	...	...	40	25	...	...	...	...	...
Muzaffarpur . . .	33.28	18.75	72.5	40	72.5	57.19	...	...	42.03	23.44	...	...	...	...	...
<i>Bihār, south—</i>															
Patna . . .	30.31	20	56.87	30.78	61.56	50	...	...	40	25	66.25	25	...	...	...
<i>Orissa—</i>															
Cuttack . . .	23.44	12.19	60.94	89.85	94.11	50.78	...	...	...	...	...	...	...	...	...
United Provinces—															
<i>a) AGRA—</i>															
<i>Eastern—</i>															
Benares . . .	41.98	22.92	73.33	41.01	60.84	52.19	79.27	64.17	56.41	30.57	61.61	34.27	71.51	36.41	...
<i>Central—</i>															
Cawnpore . . .	43.75	24.37	72.5	52.5	67.5	51.87	77.5	60	57.5	31.25	65	35	80	41.87	...
Jhānsi† . . .	...	...	...	53.44	...	{ 41.37 and 55.16 }	...	...	...	27.66	...	33.28	...	...	...
<i>Western—</i>															
Meerut . . .	...	...	69.22	50	73.12	51.33	76.56	61.56	53.12	32.66	69.75	33.33	80	38.07	...
Agra . . .	60	...	91.82	66.67	73.18	55.16	82.86	69.96	59.06	34.84	64.11	36.35	63.38	43.33	...
<i>Submontane, west—</i>															
Shahjahanpur . . .	46.25	28.12	78.75	45	70	51.25	77.5	58.75	54.37	20.69	...	...	69.37	38.75	...
<i>b) OUDH—</i>															
<i>Southern—</i>															
Lucknow . . .	...	...	69.53	41.09	69.53	55.16	80	61.51	53.33	31.98	...	31.98	...	38.07	...
<i>Northern—</i>															
Fyzabad . . .	...	25.78	80	44.37	65.31	47.5	...	...	...	...	...	...	...	...	...

* The figures under "Rice, husked" represent the prices of common rice.

NOTE.—These statistics are compiled from the fortnightly returns furnished by District Officers to the Local Governments and Administrations, etc. They relate to the wholesale prices in the principal markets (not necessarily district headquarters) in each Province on the last (or nearest next) day of each fortnight.

† Figures have not so far been reported.

(The figures state prices in rupees per ten maunds)

Region	MAIZE		GRAM		ARHAR DAL		OATS		COTTON SEED		LINSSEED		MUSTARD AND RAPESEED		DISTRICTS
	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	
															Burma —
...	61.54	...	...	...	...	...	...	...	...	...	...	Tenasserim—
...	68.82	65.98	66.67	68.82	...	...	...	...	...	...	...	...	Mergu
...	37.48	101.59	51.61	94.12	52.08	...	...	...	...	...	...	Tavoy
...	106.67	61.54	106.67	68.82	...	...	...	...	...	...	...	...	Moulmein and
...	41.56	...	...	...	...	...	...	...	...	...	...	Amherst
...	68.08	46.72	130.61	70.01	...	...	...	...	...	...	...	...	Pegu (deltic)—
...	Rangoon
...	Manhin
...	Bassein
...	68.08	46.72	130.61	70.01	...	...	...	...	...	...	...	...	Pegu (inland)—
...	Henzada
...	Toungoo
...	...	18.71	62.75	83.68	75.29	60.95	88.12	53.78	...	...	...	...	...	...	Upper Burma—
...	34.41	86.49	71.91	...	...	...	...	...	...	...	...	Mandalay
...	Pakokku
...	123.08	72.73	...	...	...	...	...	...	...	...	...	...	Arakan—
...	Akyab
...	Assam—
...	Surma—
...	70	47.5	Balaganj (Sylhet)
...	110	90	67.5	53.75	Brahmapura—
...	Gauhati
...	80	42.5	100	60	...	...	...	...	100	100	85	70	Bengal—
...	95	50	...	...	...	...	90	50	82.5	60	Eastern—
...	Chittagong
...	50	40	77.5	50	...	...	...	...	90	55	90	55	Dacca
...	75	30.62	120	45	...	...	...	...	...	60	117.5	55	Deltaic—
...	{ 75 to 80	{ 40 to 43.75	{ 95 to 110	{ 50 to 65 }	...	...	...	...	90	46.25	{ 120 to 130	{ 60 to 75 }	Calcutta
...	100	60	...	...	...	...	80	...	73.75	60	Western—
...	95	52.5	100	50	...	...	...	...	...	...	80	60	Burdwan
...	Midnapur
...	100	60	...	...	...	...	80	...	73.75	60	Northern—
...	95	52.5	100	50	...	...	...	...	...	...	80	60	Patna
...	Rangpur
...	Bihar and Orissa—
...	Bihar, north—
...	32.5	21.25	55	30	80	36.25	60	25	...	...	90	40	85	{ 57.5 to 65 }	Rhagolpur
...	55	25	37.19	28.59	72.5	40	66.56	28.59	...	...	...	...	...	...	Muzaffarpur
...	50	22.19	56.87	28.44	68.75	38.28	52.5	31.25	...	...	85	50	75	60	Bihar, south—
...	76.15	43.49	101.56	50.78	...	38.07	...	...	...	...	...	...	Patna
...	Orissa—
...	Cuttack
...	United Provinces—
...	54.27	24.48	58.7	31.67	81.41	40.73	...	...	...	...	91.67	44.01	57.76	55.16	(a) AGRA—
...	57.5	26.25	65.62	31.25	87.5	37.5	...	36.25	42.5	31.87	80	50	83.75	48.75	Eastern—
...	54.06	...	...	...	...	...	...	...	...	...	...	Benares
...	57.19	38.07	59.69	39.01	69.22	37.19	...	...	...	...	80	...	84.06	47.08	Central—
...	55	34.84	61.15	36.5	91.85	50	...	...	46.2	40	78.75	61.51	97.76	...	Cawnpore
...	56.56	...	65	33.75	...	39.37	...	...	...	34.37	77.5	43.75	...	61.25	Jhansi
...	65.16	27.6	66.07	31.08	...	...	...	...	...	...	...	44.43	...	72.50	Western—
...	53.44	24.53	61.56	31.25	...	...	...	...	...	...	...	...	...	...	Meerut
...	Agra
...	Submontane, west
...	Shahjahanpur
...	(b) OUDH—
...	Southern—
...	Lucknow
...	Northern—
...	Fyzabad

TABLE NO. 4.—WHOLESALE PRICES FOR THE FIRST HALF OF FEBRUARY—continued

DISTRICTS	SESAMUM (Til or jinjh)		GHI		SUGAR RAW (Gūr)		SALT		TOBACCO LEAF		TURMERIC		GRASS		STRAW
	1919	18	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919
Burma—															
<i>Tenasserim—</i>															
Mergui	...	...	800	640	...	...	35 75	27 47	...	...	...	...	...	...	...
Tavoy †	...	...	...	640	...	...	...	25 7	...	...	...	...	...	...	...
Moulmein and Amherst	...	...	711 11	457 14	...	...	31 68	21 62	...	...	...	...	...	...	...
<i>Pegu (deltaic)—</i>															
Rangoon	...	...	914 29	538 38	...	...	33 16	35 96	...	...	...	...	...	...	...
Maubin	...	...	533 33	640	...	...	41 03	48 12	...	...	...	...	...	...	...
Bassein	...	...	640	640	...	...	45 71	45 71	...	...	...	...	...	...	...
<i>Pegu (inland)—</i>															
Henzada	...	...	914 29	800	...	...	42 95	50	...	...	...	...	...	...	...
Toungoo	...	...	...	...	...	...	43 54	41 56	...	...	...	...	...	...	...
<i>Upper Burma—</i>															
Mandalay	...	...	800	711 11	...	...	44 76	41 83	...	...	...	...	...	...	...
Pakokku	...	...	914 29	711 11	...	...	45 71	45 89	...	...	...	...	...	...	...
<i>Arakan—</i>															
Akyab	...	...	914 29	711 11	...	...	36 36	44 44	...	...	...	...	...	...	...
Assam—															
<i>Burma—</i>															
Balaganj (Sylhet)	...	...	740	620	65	47 5	36 25	45	...	...	...	...	...	...	...
<i>Brahmaputra—</i>															
Goalpara	...	...	650	430	82 5	67 5	37 5	53 75	...	...	...	...	...	...	...
Gauhati	...	...	660	525	85	65	38 75	52 5	...	...	...	...	...	...	...
Bengal—															
<i>Eastern—</i>															
Chittagong	...	...	750	690	80	65	31 25	43 75	...	...	...	...	...	...	...
Dacca	...	...	700	...	109	90	40	47 5	...	...	...	...	...	...	...
<i>Deltaic—</i>															
Calcutta	...	...	700	650	55	65	36 25	39 87	...	...	...	...	...	...	...
<i>Western—</i>															
Burdwan	...	...	700	580	60	{ 56 25 to 95 }	35	45	...	...	...	...	...	...	...
Midnapur	...	...	{ 701 to 760 }	{ 580 to 620 }	65	65	35 62	46 25	...	...	...	...	...	...	...
<i>Northern—</i>															
Pabna	...	...	645	825	80	83 75	36 25	50	...	...	...	...	...	...	...
Rangpur	...	...	660	700	80	80	40	50	...	...	...	...	...	...	...
Bihar and Orissa—															
<i>Bihar, north—</i>															
Bhagalpur	140	60	560	560	56 25	68 75	34 37	50	100	90	...	...	...	...	...
Muzaffarpur	...	...	640	432 5	50	50	31 87	44 37	200	200	...	...	...	...	...
<i>Bihar, south—</i>															
Patna	100	70	590	510	55	60	30 78	36 25	20	30	...	...	5	10	5
<i>Orissa—</i>															
Cuttack	...	...	617 6	609 43	49 58	47 6	30 73	25	190 47	106 67	...	...	6 25	6 25	6 25
United Provinces—															
(a) AGRA—															
<i>Eastern—</i>															
Benares	133 33	65 73	690 26	545 68	74 74	51 82	38 59	43 12	...	...	...	...	...	...	...
<i>Central—</i>															
Cawnpore	150	85	650	500	67 5	47 5	24 58	{ 23 54 and 37 5 }	140	160	140	165	...	...	...
Jhansi †	...	72 81	...	474 06	...	62 5	...	46 87	...	...	...	...	...	...	...
<i>Western—</i>															
Meerut	160	...	711 09	609 53	93 75	43 23	28 59	{ 44 43 and 47 03 }	...	...	...	...	...	...	...
Agra	132 13	80	604 84	558 65	85 83	72 71	27 45	45 54	101 67	120	186 67	180	10 62	10	10 62
<i>Submontane, west—</i>															
Shahjahanpur	...	67 5	61 65	500	...	49 37	30	48 75	180	180	{ 140 and 200 }	{ 180 and 190 }	...	...	...
(b) OUDH—															
<i>Southern—</i>															
Lucknow	...	...	720	500	...	40	32 34	48 75	...	...	...	...	...	...	...
<i>Northern—</i>															
Fyzabad	...	...	620	470	70	...	30 62	46 87	...	...	...	...	6 25	3 75	...

† Figures have not so far been reported.

TABLE NO. 4.—WHOLESALE PRICES FOR THE FIRST HALF OF FEBRUARY—continued

DISTRICTS	RICE, UNHUSKED		RICE, HUSKED		WHEAT		FLOUR (WHEAT)		BARLEY		JAWAR		BAJRA		RAGI
	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	
Rajputana—															
Eastern—															
Ajmer . . . . .	...	26.67	...	...	...	65.33	...	...	...	42.97	...	36.62	...	48.23	...
Delhi—															
Delhi . . . . .	...	...	72.5	58.75	70	50.62	90	57.5	57.5	35.62	62.5	87.19	82.5	41.25	...
Punjab—															
Southern—															
Ferozepur	55.16	28.59	94.06	57.19	66.72	45.62	80	53.28	47.03	34.84	...	...	...	...	...
Central—															
Lahore	55.16	28.59	94.06	50	72.66	50	50	55.16	...	33.28	...	38.12	76.25	42.03	...
Submontane—															
Amritsar	56.87	30.78	87.5	53.12	67.5	45	76.87	51.87	...	36.87	...	...	...	...	...
Northern—															
Rawalpindi . . .	...	...	88.91	48.75	66.72	53.28	76.69	57.19	40.94	32.34	50	36.41	76.09	35.16	...
Western—															
Lyallpur . . . .	...	...	90	61.25	70	46.87	75	52.5	41.25	32.5	...	...	77.5	...	...
Multan	47.5	30	84.69	52.5	58.75	48.12	61.87	52.5	45	33.28	70	55	76.25	39.06	...
N.-W. Frontier Pro- vince—															
Peshawar . . . . .	...	...	91.11	53.33	52.86	50.78	58.18	55.16	31.98	33.65	58.18	36.15	...	33.33	...
Pera Ismael Khan .	...	...	122.5	63.38	55	43.49	60.94	46.15	42.03	30.16	63.44	31.72	72.03	32.71	...
Sind and Baluchistan—															
Karachi . . . . .	...	...	80	58.75	71.25	59.25	...	...	55.62	...	...	...	...	47.81	...
Shikarpur . . . .	...	...	100	53.75	85	61.25	...	...	72.5	...	95	...	100	...	...
Quetta . . . . .	...	...	...	...	60.62 to 65	56.87 to 58.12	125	65	49.37	48.12	55.62	45	...	...	...
Bombay—															
Konkan—															
Bombay	54.06	34.8	65.47	55.91	90.99	68.8	...	...	59.27	37.03	102.5	58.75	111.00	47.6	...
Deccan and Karnatak—															
Dharwar (Hubli) .	...	...	78.59	55.36	97.86	...	...	...	...	...	...	...	...	...	...
Sholapur . . . .	...	...	...	52.03	...	55.16	...	...	...	...	71.56	43.23	82.71	43.96	...
Poona . . . . .	...	...	79.74	56.35	97.24	...	...	...	...	...	...	...	111.09	52.76	...
Khandesh and N.-E.															
Deccan—															
Ahmednagar . .	...	...	...	...	87.92	58.05	...	...	...	...	...	45.78	...	52.2	...
Dhulia . . . .	...	...	...	...	89.9	...	...	...	...	...	...	...	110.31	56.07	...
Gujarat—															
Surat . . . . .	...	...	...	...	...	59.84	...	...	...	...	...	66.3	...	...	...
Ahmedabad . . .	...	...	92.5	61	100	57.5	...	...	60	...	85	...	107.5	52.5	...
Central Provinces*															
Western—															
Nagpur	80.56	44	115.37	46.12	104	49	133.31	65	...	...	84.19	43.12	...	...	...
Central—															
Jubbulpore . . .	...	...	94.12	47.06	76.19	53.37	94.12	66.69	...	...	66.69	38.06	...	...	...
Eastern—															
Raipur	60	30	72	95	79	37	85	42	...	...	...	...	...	...	...
Berar—															
Akola . . . . .	...	...	65.25	46.06	68	59.94	...	...	...	...	79	40	...	...	...
Amratoti . . . . .	...	...	63.31	55.50	88.25	64.06	...	...	...	...	93.75	40	...	...	...
Madras—															
South, central—															
Coimbatore . . .	...	...	...	...	...	...	...	...	...	...	71	45.7	46.6	...	...
Salem . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	78.2
Central—															
Bellary . . . . .	...	...	...	...	...	...	...	...	...	...	65.9	39.2	...	...	...
Cuddapah	47.6	36.4	...	...	...	...	...	...	...	...	47.6	42.3	...	38.5	...
Karnul . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, central—															
Nellore . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, south—															
Madras	48.7	31.8	84.7	56.3	...	...	...	...	...	...	...	...	...	...	...
Tanjore . . . . .	...	32.1	61.9	48.5	...	...	...	...	...	...	...	...	...	...	...
Trichinopoly . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	60.8
Southern—															
Madura . . . . .	...	...	...	...	...	...	...	...	...	...	55.6	38.8	60.7	44.6	...
Mysore—															
Mysore	29	26	72	52	144	64	175.62	68.98	...	...	50	34	...	...	40
Bangalore	56	22	128	60	128	54	...	67.76	...	...	...	28	...	...	36

* The figures under "Rice, husked," represent the prices of cleaned rice.
† Figures have not so far been reported.

TABLE NO. 4.—WHOLESALE PRICES FOR THE FIRST HALF OF FEBRUARY—concluded.

DISTRICTS	SERAMUM (Til or Jowly)		GHI		SUGAR, RAW (Gur)		SALT		TOBACCO LEAF		TURMERIC		GRASS		STRAW
	1919 (1)	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	
Rajputana—															
Eastern—															
Ajmer		92.86	..	533.33	..	72.97	..	..	..	..	..	..	..	8.50	..
Delhi—															
Delhi	140 and 150	80.62	750	640	110	58.75	25	46.87	80	80	180	185	40	13.28	..
Punjab—															
Southern—															
Ferozpur	160	66.72	731.41	609.53	106.72	61.56	47.03	36.41	177.66	160	160	160	..	..	..
Central—															
Lahore	115.47	84.22	500	673.75	100	59.22	48.11	34.69	160	133.28	188.28	213.28	25	10	..
Submontane—															
Amritsar	140	80	570	645	90	51.56	33.75	30	120	100	150	160	..	..	..
Northern—															
Rawalpindi			7.100	609.53	8.901	53.28	31.69	27.19	..	..	..	..	..	..	..
Western—															
Lyalpur	160	90	650	565	90.1	46.25	40	30	200	200	160	200	..	..	..
Multan	110	60	720	550	87.75	60	18.12	33.28	122.5	120	150	225	22.5	11.25	..
N. W. Frontier Province—															
Peshawar			691.87	568.91	95.11	52.45	25.36	23.18	162.19	91.11	172.97	..	..	..	..
Dera Ismail Khan			825.16	5.1.2	97.51	56.51	44.06	33.44	..	..	..	..	24.37	10.62	..
Sind and Baluchis- tan—															
Karachi			7.00	..	147.11	..	18.12	29	..	..	..	..	31.98	..	..
Shikarpur			149	520	95	62.5	21.72	37.5	..	..	..	..	..	..	..
Quetta			150	600	..	..	..	..	..	..	..	..	..	..	..
Quetta			150	650	..	..	23.44	23.11	..	..	..	..	..	..	..
Bombay—															
Konkan—															
Bombay	112.86	87.17	971.11	671.11	115.62	92.5	25	25	..	..	138.75	163.28	18.38	15.99	..
Deccan and Karnā- tak—															
Dharwar (Havli)		17.43	..	..	8.902	..	..	..	..	..	..	..	..	..	..
Sholapur	101.64	52.16	..	97.19	98.18	69.61	30	32.5	..	133.59	..	165.17	..	..	..
Poona			521.91	..	98.23	72.51	21.32	33.23	..	210.2	..	115.78	..	..	..
Khandesh and N.-E. Deccan—															
Ahmednagar			64.14	191.67	93.71	83.31	24.95	25.15	..	..	..	..	..	..	..
Dhule . . . . .			..	..	81.67	71.67	31.67	..	..	..	..	..	..	..	..
Gujarat—															
Surat			908.12	501.5	..	..	..	27.5	..	..	..	..	..	..	..
Ahmedabad			569	509	..	..	16.87	16.56	..	..	..	..	..	..	..
Central Provinces															
Western—															
Nagpur	109.56	91.12	7.331	600	..	83.33	30	35	135.31	133.31	171.44	..	11.75	6.44	5
Central—															
Jubbulpore	133.31	80	650	500	..	..	28.31	50	160	140	160	177.75	13.31	5	..
Eastern—															
Raipur . . . . .	..	..	690	520	..	..	43	33	195	160	145	120	..	..	..
Berar—															
Akola	110.1	90.1	838	571.44	..	..	28.5	32.12	22.5	123.81	..	..	..	..	..
Amratoti . . . . .	..	..	710	529	..	..	10	29	285.31	..	..	..	63.7	..	..
Madras—															
South, central—															
Coimbatore	110.1	90.1	7.1.7	18.8	70.5	51.4	22	26.6	..	..	112	144	..	..	..
Salem . . . . .	..	..	6.1.9	18	..	..	..	..	171.3	171.3	116.6	120	..	..	13.4
Central—															
Belary	110.1	62	669.7	507.9	71.4	71.4	..	..	..	..	..	..	..	..	..
Chidambur . . . . .	..	..	67.9	423.4	..	..	..	..	..	..	107.1	79.1	..	..	..
Koron . . . . .	..	..	..	..	..	..	..	..	193.5	100	113.6	125.8	..	..	..
East Coast, central—															
Nellore . . . . .	..	..	600	433.3	..	..	..	..	..	..	..	..	..	..	10.1
East Coast, south—															
Madras	118	..	691.3	543.1	74.1	62.6	18.9	19.1	296.3	136.6	94.6	160.5	..	..	..
Tanjore . . . . .	..	..	600	466.7	..	..	28.4	23.4	..	..	..	..	..	..	..
Trichinopoly . . . . .	..	..	713.2	608.1	..	..	23.8	30.6	123.4	124	..	..	..	..	..
Southern—															
Madura	156.7	66.7	915.9	..	..	..	..	..	241.2	141	..	..	..	..	15
Mysore—															
Mysore	101	60	720	582.86	102.97	91.27	..	..	274.27*	295.73*	154.32	205.68	4.43	4.43	4.43
Bangalore	160	72	857.13	617.13	80	77.13	..	..	240*	240*	137.13	137.13	8.8	8.8	14.69

* Includes octroi duty amounting to Rs. 103 per 10 maunds.

* Figures have not so far been reported.

(The figures state prices in rupees per ten maunds)

STRAW		JAWAR STALKS		BHUSA (WHITE)		BRAN		COAL (BENGAL)		SHEEP, PER SCORE		PLOWING BULLOCKS, PER PAIR		KEROSENE OIL, PER TIN		DISTRICTS
1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919	
...	Madras— Laranga— Andhra—
...	25	13.12	27.5	13.12	40	15.75	10	13.12	120	90	250	250	300	2.81	...	Delhi— Dalla
...	17.5	10	47.05	22.19	...	...	113	113	225	225	...	1.37	...	Punjab— Southern— Ferozepur
...	25	14.22	50	38.59	12.5	12.5	160	160	140	170	3.78	5.25	...	Central— Lahore
...	21.56	14.06	38.75	20	11.25	15	140	140	...	...	4.5	4.01	...	Sikhand— Amritsar
...	33.28	20	...	...	15	...	120	100	140	120	3.4	4.75	...	Northern— Rawalpindi
...	15	10	43.12	21.25	13.12	12.5	120	120	270	220	14	1.87	...	Western— Lyallpur
...	30.78	11.41	43.75	25.62	...	...	120	105	...	...	3.4	5.07	...	Multan
...	12.29	9.32	32.81	29.22	14.63	14.63	{ 60 to 100 }	{ 60 to 100 }	{ 60 to 200 }	{ 60 to 200 }	...	5.00	...	N.W. Frontier Province— Peshawar
...	19.37	9.37	42.66	26.04	...	...	...	...	...	...	...	...	...	Dera Ismael Khan
...	16.41	...	...	...	...	...	...	...	...	...	...	Sindh and Baluchistan— Karachi
...	20	...	...	...	...	...	...	...	...	...	...	...	...	Quetta
...	15	15.62	42.5	30	15.43	15.43	{ 120 to 220 }	{ 60 to 120 }	...	...	...	...	...	Punjab— Karnal
...	54.48	32.15	...	...	...	...	...	...	...	...	...	Delhi and Karnal— Bareilly
...	Deccan and Karnal— Amravati (Hull)
...	Sholapur
...	Poona
...	Khandesh and N.E. Deccan— Ahmednagar
...	Dhulia
...	Gujarat— Surat
...	50	23.12	...	...	...	...	...	...	...	...	...	Ahmedabad
...	Central— Coimbatore
7.5	21	16	...	...	...	...	10	10	{ 80 to 90 }	72	{ 125 to 150 }	120	3.06	4.4	...	Western— Nagpur
5	40	28.56	...	...	60	60	70	70	2.5	3.75	...	Central— Jubbulpore
...	2.94	3.5	...	Eastern— Raipur
...	13.70	9.62	...	...	...	...	...	...	97	95	70	64	...	3.5	...	Berar— Akola
...	12.31	...	...	...	...	...	17.87	8.91	70	70	50	70	2.94	3.62	...	Amraoti
...	10.4	4	...	...	102.9*	90.5*	...	...	...	...	60	60	...	1.5	...	Madras— South— Coimbatore
7.7	100†	100†	...	...	...	3.60	...	Salem
...	12.5	10.3	...	...	...	...	...	...	120†	100†	150	150	3.75	1.29	...	Central— Bellary
...	2.06	3.19	...	Cuddapah
...	6.06	4.20	...	Karnul
5.7	2.75	2.33	...	East Coast, Central— Nellore
...	52.9	30.4	9.2	14.7	240†	202.5†	...	...	2.61	...	...	East Coast, South— Madras
...	11.4	10.6	...	...	150†	100†	...	...	3.25	2.9	...	Tanjore
...	41.1	38.2	...	...	...	...	...	...	2.91	1.5	...	Tiruchopoly
15	20.4	21.7	...	...	...	...	15	10	3.35	3.5	...	Southern— Madras
4.43	7.81	7.81	...	...	...	40	...	15.42	{ 50 to 100 }	{ 50 to 100 }	{ 50 to 100 }	{ 50 to 100 }	4.70	4.12	...	Mysore— Mysore
8.6	45.38	...	52.5	33.8	...	...	160	160	{ 160 to 200 }	{ 160 to 200 }	...	3.4	...	Channarayana

* Superior quality.

† Sheep or goats.

(a) Without tin.

TABLE NO. 5.—RETAIL PRICES FOR THE FIRST HALF OF FEBRUARY, 1919

DISTRICTS	WHEAT (<i>Triticum</i> <i>Sativum</i>)		BARLEY (<i>Hordeum</i> <i>vulgare</i>)		RICE (<i>Oryza Sativa</i>)				JAWAR OR CHOLU (<i>Ambrosia</i> <i>spontanea</i>)		BAJRA OR CUMBU (<i>Pennisetum</i> <i>typhoides</i>)	
					Best sort		Common					
	Half-month of report	Pre- vious half-month	Half-month of report	Pre- vious half-month	Half-month of report	Pre- vious half-month	Half-month of report	Pre- vious half-month	Half-month of report	Pre- vious half-month	Half-month of report	Pre- vious half-month
Burma—												
Tenasserim—												
Mergui . . . . .	...	...	...	...	7 4	7 4	8 2	8 1	...	...	...	...
Tavoy * . . . . .	...	...	...	...	...	10 2	...	11 2	...	...	...	...
Monlmein and Amherst	3 4	3 8	...	...	8 1	8 1	8 9	8 9	...	...	...	...
Pegu (deltaic)—												
Pegu . . . . .	...	...	...	...	8 1	8 1	9 1	9 1	...	...	...	...
Rangoon . . . . .	...	...	...	...	9 11	9 1	10 6	9 5	...	...	...	...
Maubin	2 13	2 5	...	...	9 2	8 2	10 7	9 2	...	...	...	...
Bassein . . . . .	...	...	...	...	9 1	9 1	9 1	9 1	...	...	...	...
Pegu (inland)—												
Tharawadi . . . . .	...	...	...	...	8 10	8 10	9 13	10 9	...	...	...	...
Henzada	3 8	3 8	...	...	8 15	8 15	10 6	10 6	...	...	...	...
Prome . . . . .	...	...	...	...	8 5	8 5	10 6	10 6	...	...	...	...
Toungoo . . . . .	...	...	...	...	10 7	9 12	11 10	11 3	...	...	...	...
Thayemyo . . . . .	...	...	...	...	7 1	6 15	8 12	8 2	...	...	...	...
Upper Burma—												
Mandalay	4 9	4 9	...	...	6 10	6 15	8 5	8 9	16 5	16 5	...	...
Bhamo . . . . .	...	...	...	...	10 6	10 6	10 12	11 5	...	...	...	...
Pakokku . . . . .	...	...	...	...	6 10	6 10	6 15	6 15	...	...	...	...
Meiktila . . . . .	...	...	...	...	8 9	8 9	11 3	10 7	...	...	...	...
Avalan—												
Sandoway	2 —	2 —	...	...	12 12	12 12	13 4	13 4	...	...	...	...
Kyaukpyn	2 4	2 4	...	...	12 —	11 —	11 —	12 —	...	...	...	...
Kyaukse . . . . .	...	...	...	...	8 8	8 —	10 —	9 —	...	...	...	...
Assam—												
Burma—												
Syhet . . . . .	...	...	...	...	8 —	7 8	8 12	8 —	...	...	...	...
Caohar	4 —	3 12	...	...	5 12	6 —	9 9	9 9	...	...	...	...
Hill Tracts—												
Khāsi and Jaintia Hills	5 —	4 11	...	...	4 —	4 —	6 —	6 —	...	...	...	...
Jaintia Hills . . . . .	...	...	...	...	3 —	3 —	8 8	8 —	...	...	...	...
Maidpur	5 —	5 —	...	...	23 —	23 —	25 —	24 —	...	...	...	...
Naga Hills . . . . .	...	...	...	...	8 8	8 8	8 12	8 12	...	...	...	...
Lushai Hills . . . . .	...	...	...	...	4 —	4 —	6 —	6 —	...	...	...	...
Brahmaputra—												
Goalpara	6 8	7 —	...	...	4 —	4 —	7 —	7 —	...	...	...	...
Kamrup (Gaubati) . . . . .	...	3 8	...	...	5 4	5 6	8 —	8 —	...	...	...	...
Darrang . . . . .	...	...	...	...	6 —	5 8	10 —	10 —	...	...	...	...
Nowgong . . . . .	...	...	...	...	3 —	3 —	8 —	8 —	...	...	...	...
Subsagar . . . . .	...	...	...	...	4 —	4 —	8 —	8 —	...	...	...	...
Lakhimpur	4 8	4 8	...	...	4 —	4 —	7 8	7 8	...	...	...	...
Bengal—												
Fa-ter—												
Chittagong . . . . .	...	...	...	...	...	...	8 —	8 —	...	...	...	...
Nonkhali . . . . .	...	...	...	...	...	...	7 12	7 12	...	...	...	...
Baekerganj . . . . .	...	...	...	...	...	...	7 10	7 8	...	...	...	...
Maimensingh . . . . .	...	...	...	...	...	...	7 6	8 8	...	...	...	...
Tripura . . . . .	...	...	...	...	...	...	7 11	7 19	...	...	...	...
Dacca . . . . .	...	...	...	...	...	...	7 —	...	...	...	...	...
Dacca—												
Khulna . . . . .	...	...	...	...	...	...	8 —	7 8	...	...	...	...
24 Parganas . . . . .	...	...	...	...	...	...	6 8	6 8	...	...	...	...
Howrah . . . . .	...	...	...	...	...	...	6 12	6 4	...	...	...	...
Coochula . . . . .	...	...	...	...	...	...	6 —	6 —	...	...	...	...
Hoogli . . . . .	...	...	...	...	...	...	6 4	6 8	...	...	...	...
Radia (Krishnagar) . . . . .	...	...	...	...	...	...	6 12	7 —	...	...	...	...
Jessore . . . . .	...	...	...	...	...	...	8 —	...	...	...	...	...
Barisal . . . . .	...	...	...	...	...	...	6 4	6 —	...	...	...	...

NOTE.—These statistics are compiled from returns furnished fortnightly by District Amalgamations, etc. They relate to the retail prices in the district headquarters on the last (or first) day of each fortnight.

* Figures have not so far been reported.

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

MARUA OR RAGI (<i>Elousine coracana</i>)		KANGNI OR KAKUN, ITALIAN MILLET (<i>Setaria italica</i>)		GRAM, CHENNA, CHOLA, KADALAY OR BUNAGA (<i>Cicer ariolinum</i>)		MAIZE (<i>Zea Mays</i>)		ARHAR DAL (<i>Cajanus Indicus</i>)		SALT		DISTRICTS
Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	
...	5 13	...	...	...	...	9 5	9 5	Burma --
...	5 10	...	...	...	...	12 --	12 --	Touasserim--
...	5 10	...	...	5 10	5 10	9 5	9 5	Mergui
...	Tavoy
...	Moulmein and
...	Amherst
...	4 1	...	...	3 8	3 8	11 3	11 3	Pegu (deltaic)--
...	4 15	...	...	3 8	3 7	8 --	7 15	Pegu
...	3 8	...	...	3 8	3 8	9 5	9 5	Rangoon
...	7 --	7 --	Maubin
...	Bassoon
...	5 9	...	...	5 11	5 14	9 5	9 5	Pegu (inland)--
...	5 9	...	...	2 15	2 15	8 --	8 --	Tharawadi
...	6 --	...	...	5 9	5 9	8 --	8 --	Henzada
...	4 1	...	...	...	...	8 --	8 --	Prome
...	7 2	...	...	3 11	5 7	7 --	7 --	Toungoo
...	Thayetmyo
...	6 1	...	...	5 2	5 2	7 --	7 --	Upper Burma--
...	1 --	4 --	7 --	7 --	Mandalay
...	4 --	4 --	7 --	7 --	Bhamo
...	9 2	12 13	25 10	10 5	12 7	9 5	9 5	Pakokku
...	Meiktila
...	2 10	2 10	11 6	11 6	Arakan--
...	2 12	3 1	13 --	13 --	Sandoway
...	3 --	3 --	...	...	...	10 --	10 --	Kyaukpada
...	Akyab
...	5 --	5 8	...	...	...	10 --	10 --	Assam --
...	5 4	5 4	...	...	...	...	...	Burma--
...	4 --	4 --	...	8 --	Sylhet
...	Cachar
...	4 14	4 14	10 10	3 9	3 14	7 5	6 15	Hill Tracts--
...	5 --	5 --	...	4 --	4 --	6 8	6 8	Kháisi and Jaintia
...	3 8	3 8	20 --	3 8	3 8	7 --	7 --	Hills
...	4 --	4 --	...	1 --	4 --	5 4	5 4	Gáro Hills
...	5 --	5 --	...	4 --	4 --	5 12	5 12	Manipur
...	Naga Hills
...	5 8	6 --	10 --	5 12	1 --	10 --	10 --	Lushai Hills
...	5 4	5 12	...	5 1	4 --	9 --	9 --	Brahmaputra--
...	4 8	5 8	...	4 --	4 --	8 --	8 --	Goálpara
...	5 --	5 --	...	3 8	3 8	8 --	8 --	Kámráp (Gauhati)
...	5 --	5 --	...	4 8	4 8	8 --	8 --	Darrang
...	4 8	5 8	...	3 8	4 8	8 --	8 --	Nowgong

TABLE NO. 5.—RETAIL PRICES FOR THE FIRST HALF OF FEBRUARY 1919—continued

DISTRICTS	WHEAT (<i>Triticum sativum</i>)		BARLEY (<i>Hordeum vulgare</i>)		RICE (<i>Oryza sativa</i>)				JAWAR OR OHOLUM (<i>Andropogon sorghum</i>)		BAJRA OR GUMBU (<i>Pennisetum typhoides</i>)	
	Half-month of report	Pre- vious half- month	Half-month of report	Pre- vious half- month	Best sort		Common		Half-month of report	Pre- vious half- month	Half-month of report	Pre- vious half- month
					Half-month of report	Pre- vious half- month	Half-month of report	Pre- vious half- month				
Bengal—continued												
Western—												
Bankura . . . . .	...	...	...	...	...	...	6 10	6 8	...	...	...	...
Bardwan . . . . .	...	...	...	...	...	...	6 9	6 9	...	...	...	...
Birbhum . . . . .	...	...	...	...	...	...	6 —	6 —	...	...	...	...
Midnapur . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
Murshidabad . . . . .	...	...	...	...	...	...	7 4	7 4	...	...	...	...
Northern—												
Pahna . . . . .	...	...	...	...	...	...	7 8	6 12	...	...	...	...
Rajshahi . . . . .	...	...	...	...	...	...	6 —	7 —	...	...	...	...
Malda . . . . .	...	...	...	...	...	...	4 12	4 12	...	...	...	...
Bogra . . . . .	...	...	...	...	...	...	7 4	7 —	...	...	...	...
Jalpaiguri . . . . .	...	...	...	...	...	...	7 8	7 —	...	...	...	...
Dinajpur . . . . .	...	...	...	...	...	...	8 —	8 8	...	...	...	...
Rangpur . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
Hills—												
Darjeeling . . . . .	...	...	...	...	...	...	5 4	5 4	...	...	...	...
Bihar and Orissa												
Bihar, north—												
Purnea	5 —	...	...	...	...	...	...	6 4	...	...	...	...
Bhagalpur	5 12	6 2	10 —	10 —	...	...	6 2	6 10	...	...	...	...
Darbhanga	6 9	6 9	9 14	7 11	...	...	6 9	6 9	...	...	...	...
Muzaffarpur	5 —	5 —	9 —	9 —	...	...	5 —	5 —	...	...	...	...
Saran	5 —	5 8	8 —	8 —	...	...	5 —	5 —	...	...	...	...
Champaran	6 4	6 8	10 —	10 —	...	...	6 8	6 8	...	...	...	...
Bihar, south—												
Santhal Parganas	4 8	5 —	6 4	6 8	...	...	5 12	6 —	...	...	...	...
Monghyr	5 8	6 5	...	...	...	...	6 5	6 —	...	...	...	...
Gaya	5 8	5 8	8 —	8 —	...	...	5 8	6 —	7 —	7 —	...	...
Patna	6 8	6 —	10 —	10 —	...	...	7 —	7 —	6 —	8 —	...	...
Shahabad	5 4	5 8	8 —	8 —	...	...	...	...	...	...	...	...
Orissa—												
Chota Nagpur—	...	...	...	...	...	...	...	...	...	...	...	...
Singbhum	5 —	5 8	...	...	...	...	6 —	6 8	...	...	...	...
Mánbhum	5 —	5 —	8 —	6 —	...	...	6 —	6 —	...	...	...	...
Ranchi	4 8	5 —	8 —	8 —	...	...	6 4	6 —	...	...	4 —	4 —
Paláman	5 4	6 3	6 12	9 —	...	...	6 3	6 3	...	...	...	...
Hazaribágh	5 —	5 —	...	...	...	...	6 —	6 —	...	...	...	...
Orissa—												
Puri	3 15	3 10	...	...	...	...	7 4	8 8	...	...	...	...
Cuttack	4 4	4 4	...	...	...	...	6 9	7 3	...	...	...	...
Balasore . . . . .	...	...	...	...	...	...	7 4	7 10	...	...	...	...
Sambalpur	4 8	4 8	...	...	...	...	8 8	8 12	...	...	...	...
United Provinces—												
(a) AGRA—												
Eastern—												
Mirzapur	5 —	5 —	6 —	6 —	3 8	3 8	5 —	5 —	6 —	6 8	6 —	6 —
Bonares	5 7	5 7	6 12	6 12	3 14	3 14	4 14	4 14	6 4	6 4	5 4	5 9
Ghazipur	5 9	5 4	7 3	6 11	3 12	3 12	5 13	6 1	6 11	6 9	5 2	5 5
Jaunpur	6 8	6 8	7 11	7 11	3 8	3 8	6 5	6 5	...	...	...	...
Allahabad	5 8	5 2	6 12	6 10	4 —	3 12	5 8	6 —	6 10	6 10	5 —	5 12
Central—												
Bánda	5 6	5 6	5 14	...	3 8	3 8	4 14	4 14	...	...	...	...
Fatehpur	6 —	5 4	6 12	6 —	3 —	3 —	5 —	5 —	6 8	6 —	...	5 8
Hámirpur	6 2	5 10	5 10	5 10	3 12	3 12	5 4	5 —	...	...	...	5 4
Jalaun	5 8	5 4	6 8	6 12	3 —	3 —	5 —	5 —	6 —	6 4	5 —	5 —
Cawnpore	5 8	5 4	6 12	6 12	...	...	5 1	5 1	6 2	6 2	4 14	5 2
Jhansi	4 15	5 1	6 8	...	3 8	3 8	5 —	5 —	5 15	6 6	...	...
Etáwah	5 1	5 7	6 2	6 5	3 4	3 4	4 10	5 8	5 13	5 12	5 2	5 3
Farrukhabad	5 9	5 8	6 15	7 3	3 6	3 2	4 4	5 7	6 2	6 2	4 11	5 5
Mainpuri	5 8	5 12	6 4	6 12	3 —	3 —	4 8	4 12	6 —	6 12	5 8	5 8
Etah	6 —	6 —	7 —	7 —	2 8	2 8	5 8	5 8	6 8	6 8	5 4	5 4
Western—												
Meerut	5 4	5 4	7 —	7 —	3 —	3 —	5 8	5 8	5 8	6 —	4 12	4 12
Agra	5 6	5 10	6 8	7 2	3 10	3 13	...	...	6 3	7 8	4 11	5 1
Muttra	5 8	5 8	7 —	7 6	2 8	2 12	...	...	5 8	5 8	4 12	5 —
Aligarh	5 12	5 12	6 12	7 4	3 —	3 —	4 8	4 8	6 4	6 4	5 —	5 8
Bulandshahr	5 10	5 8	6 8	6 12	3 —	3 —	5 —	4 8	6 8	6 12	4 12	4 12
Submontane, east—												
Ballia	5 10	5 —	7 8	7 8	5 7	3 12	5 10	5 10	6 4	...	...	...
Azamgarh	5 12	5 12	7 4	7 8	4 8	4 8	6 —	5 12	...	...	...	...
Gorakhpur	6 2	6 —	7 —	7 8	5 4	5 4	6 —	5 14	...	...	6 12	6 14
Basti	6 —	5 8	8 4	8 —	4 —	4 —	5 12	5 12	...	...	...	...

TABLE NO. 5.—RETAIL PRICES FOR THE FIRST HALF OF FEBRUARY 1919—continued

DISTRICTS	WHEAT (<i>Triticum</i> <i>Sativum</i>)		BARLEY (<i>Hordeum</i> <i>vulgare</i>)		RICE (<i>Oryza Sativa</i> .)				JAWAR OR CHOLU (<i>Andropogon</i> <i>sorghum</i>)		BAJRA OR GUMBU (<i>Pennisetum</i> <i>typhoides</i>)	
					Best sort		Common					
	Half-month of report	Pre- vious half- month	Half-month of report	Pre- vious half- month	Half-month of report	Pre- vious half- month	Half-month of report	Pre- vious half- month	Half-month of report	Pre- vious half- month	Half-month of report	Pre- vious half- month
United Provinces— continued												
(a) AGRA—continued												
<i>Sulaimantane, West—</i>	5 6	5 6	7 —	7 —	2 8	2 8	5 —	5 —	...	...	4 12	5 8
Shahjahanpur	5 2	5 3	6 5	6 10	2 8	2 8	4 11	4 10	6 4	6 8	5 8	5 8
Budannu	5 6	5 6	...	...	3 8	3 8	5 3	5 3	...	...	...	...
Pilibit	5 7	5 6	7 8	7 7	8 4	3 12	5 —	5 2	6 5	6 14	5 8	5 10
Bareilly	5 11	4 14	6 11	7 2	3 2	3 2	5 10	6 2	6 6	6 6	5 6	5 2
Moradabad	5 4	5 4	6 10	7 —	2 12	2 8	4 6	4 8	5 6	...	5 —	5 —
Bijnor	5 12	5 8	8 12	8 12	4 6	4 6	5 8	5 8	5 8	5 8	5 —	5 —
Muzaffarnagar	5 5	5 1	8 —	7 12	2 11	2 11	3 12	3 12	...	...	5 10	5 1
Saharanpur	5 2	5 —	6 8	7 —	2 8	2 8	4 8	4 8	4 8	4 10	4 11	5 —
Dehra Dun	...	...	...	...	...	...	...	...	...	...	...	...
Hills—												
Naini Tal	4 8	4 8	6 —	6 —	2 2	2 12	4 —	4 —	8 —	8 —	6 —	6 —
Almora	4 6	4 2	5 8	5 12	2 6	2 8	4 4	4 —	...	...	...	...
Garhwal	3 12	4 —	6 4	6 —	2 4	...	3 4	3 8	...	...	...	...
(b) OUDH—												
Southern—												
Partabgarh*	...	5 12	...	7 —	...	3 8	...	5 8	...	6 8	...	6 —
Sultanpur	6 4	6 —	7 4	7 —	...	...	5 4	5 4	6 12	7 —	...	6 —
Rao Bareilly	5 14	5 14	6 8	6 8	4 —	3 —	4 12	4 6	7 —	7 —	6 —	6 —
Unao	5 5	5 5	6 10	6 10	1 —	3 —	4 6	3 4	6 —	6 —	...	...
Lucknow	5 8	5 6	7 4	7 8	3 —	3 —	5 —	5 —	6 12	6 12	5 8	5 12
Hardoi	6 —	5 12	6 8	7 4	3 —	3 —	5 8	5 8	...	...	5 8	5 12
Northern—												
Fyzabad	5 14	6 —	7 4	7 4	...	...	4 12	5 —	...	6 12	5 8	5 2
Darabanki	6 —	5 12	7 1	7 —	3 13	3 13	5 6	5 4	7 —	7 1	...	...
Gonda	5 14	5 10	6 6	6 6	3 12	3 12	5 2	4 11	7 2	7 2	6 2	6 —
Bahraich	6 —	6 —	8 8	8 —	4 —	4 —	5 4	5 —	7 12	8 —	6 —	6 —
Sitapur	6 8	5 12	8 —	7 4	2 —	2 —	5 —	5 —	7 —	6 12	5 —	5 8
Kheri	6 —	5 8	7 8	7 4	2 8	2 8	5 8	5 4	7 —	6 12	6 4	6 —
Rajputana—												
Eastern—												
Mewar (Udaipur)	6 1	5 6	8 1	7 12	3 1	2 14	3 8	3 9	9 14	8 11	5 2	4 11
Ajmer*	...	...	...	6 —	...	4 8	...	5 8	...	5 —	...	4 —
Kishanganj	4 8	5 —	7 8	8 —	2 —	3 —	4 8	4 4	6 —	6 12	4 —	3 8
Tonk	4 3	4 5	6 13	7 —	2 12	2 12	4 3	4 3	6 8	6 11	...	4 3
Jaipur	5 6	5 6	7 5	7 5	4 3	4 3	4 7	4 7	5 2	5 2	5 6	5 6
Karanli*	...	5 5	...	6 9	...	3 12	...	4 1	...	...	...	5 10
Dholpur	5 8	5 9	6 7	6 12	3 12	3 12	4 —	4 —	5 7	5 1	5 8	5 10
Bharatpur*	...	7 —	...	10 4	...	3 11	...	3 14	...	4 —	...	4 —
Alwar	7 —	7 —	9 —	9 —	4 —	4 —	4 2	4 2	5 12	5 12	6 —	6 1
Nasirabad	4 12	5 —	...	...	4 8	4 12	5 —	5 —	5 8	6 —	4 —	4 —
Western—												
Bikaner	4 10	5 —	7 2	7 8	2 12	2 12	3 15	3 12	...	...	4 —	4 —
Jaisalmer	4 —	4 —	...	...	2 —	2 —	2 8	3 —	4 —	4 —	3 8	3 8
Jodhpur	4 —	{ 4 3 and 4 8 }	5 12	6 3	3 7	3 7	3 12	3 12	...	...	4 —	{ 4 3 and 4 14 }
Central India—												
Indore	6 6	6 8	...	6 8	4 2	4 12	4 12	5 —	8 8	8 4	6 4	6 12
Neemuch	5 8	6 —	...	...	4 —	4 —	4 12	4 12	7 12	7 12	5 8	6 —
Gwalior*	...	...	...	...	...	...	...	...	...	...	...	...
Delhi—												
Delhi	5 6	5 8	6 12	7 —	2 8	2 8	3 8	3 —	6 —	6 —	4 8	4 12
Punjab—												
Southern—												
Hissar	4 4	5 —	8 —	8 —	...	...	4 —	5 —	...	...	4 —	4 —
Ferozepur	5 12	6 —	8 4	8 4	...	...	4 —	4 —	...	...	...	...
Central—												
Lahore	5 4	5 8	...	...	...	...	4 2	4 —	...	...	5 —	4 12
Gujranwala	5 12	6 —	8 8	...	...	...	4 4	4 4	...	...	...	...
Gujrat	5 12	5 12	6 —	6 —	...	...	4 —	4 —	...	...	5 —	...
Jhelam	5 12	5 12	7 —	7 —	...	...	4 —	4 —	5 —	5 4	5 —	5 8

* Figures have not so far been reported.

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

MARUA OR BARI (<i>Eleusine coracana</i>)		KANGNI OR KAKUN ITALIAN MILLET (<i>Sesaria italica</i>)		GRAM, ORHENA, CHOLA, KADALAY, OR BUNAGA (<i>Cicer aristinum</i>)		MAIZE (<i>Zea Mays</i>)		ABHAR DAL (<i>Cajanus Indicus</i>)		SALT		DISTRICTS
Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	
...	United Provinces— <i>continued</i>
...	(a) AGRA— <i>continued</i>
...	<i>Submontane, west—</i>
...	Shahjahanpur
...	Budaun
...	Pilibit
...	Bareilly
...	Moradabad
...	Bijnor
...	Muzaffarnagar
...	Saharanpur
...	Dehra Dun
...	<i>Hills—</i>
...	Naini Tal
...	Almora
...	Garhwāl
...	(b) OUDH—
...	<i>Southern—</i>
...	Partabgarh
...	Sultanpur
...	Rae Bareilly
...	Unao
...	Lucknow
...	Hardoi
...	<i>Northern—</i>
...	Fyzabad
...	Darabanki
...	Gonda
...	Bahraich
...	Sitapur
...	Kheri
...	Rajputana—
...	<i>Eastern—</i>
...	Mewar (Udaipur)
...	Ajmer
...	Kishangarh
...	Tonk
...	Jalpur
...	Karauli
...	Dholpur
...	Bharatpur
...	Alwar
...	Nasirabad
...	<i>Western—</i>
...	Bikaner
...	Jaisalmer
...	Jodhpur
...	Central India—
...	Indore
...	Neemuch
...	Gwalior
...	Delhi—
...	Delhi
...	Punjab—
...	<i>Southern—</i>
...	Hissar
...	Ferozepur
...	<i>Central—</i>
...	Lahore
...	Gujranwala
...	Gujrat
...	Jhelam

TABLE NO. 5.—RETAIL PRICES FOR THE FIRST HALF OF FEBRUARY 1919—continued

DISTRICTS	WHEAT (<i>Triticum Sativum</i>)		BARLEY (<i>Hordeum vulgare</i>)		RICE (<i>Oryza Sativa</i>)				JAWAR OR OHOLUM (<i>Andropogon sorghum</i>)		BAJRA OR CUMBU (<i>Pennisetum typhaleum</i>)	
	Half-month of report	Pre-vious half-month	Half-month of report	Pre-vious half-month	Half-month of report	Pre-vious half-month	Half-month of report	Pre-vious half-month	Half-month of report	Pre-vious half-month	Half-month of report	Pre-vious half-month
Punjab—continued												
<i>South-eastern—</i>												
Gurgaon	6 —	6 —	7 8	7 4			5 —	4 —	5 —	5 —	4 4	4 8
Rohtak	5 8	5 10	7 8	8 —			5 —	5 —	5 4	6 —	4 12	4 8
Karnal	6 4	5 13	8 —	8 —			4 —	4 —	5 8	5 8	4 12	...
<i>Submontane—</i>												
Ambala	5 12	5 4	7 12	7 12			4 4	4 4	...	...	...	...
Ludhiana	5 4	5 8	7 —	7 8			4 —	4 —	4 12	5 —	4 8	4 12
Jullundur	5 8	5 12	8 —	8 —			4 1	4 4	4 —	4 —	4 —	4 —
Hoshiarpur	5 6	5 10	8 —	8 —			4 —	4 8	4 4	...	...	...
Gurdaspur	5 4	5 8	6 —	6 8			4 4	4 2	4 —	6 —	...	...
Amritsar	5 12	5 14	8 —	8 —			4 4	4 6	4 4	4 4	4 4	4 4
Sialkot	5 8	6 —	7 —	8 —			4 —	4 4	...	...	...	6 —
<i>Hills—</i>												
Simla	4 12	4 12	5 12	6 —			3 8	4 4	3 12	3 12	3 12	3 12
Kangra	5 8	5 8	8 —	8 —			5 8	5 8	...	...	...	...
<i>Northern—</i>												
Rawalpindi	5 12	6 4	9 8	9 12			4 4	4 4	4 12	4 12	5 —	6 12
Attock	6 —	6 —	10 —	10 —			4 —	4 —	...	...	...	...
<i>Western—</i>												
Shahpur	5 15	6 —	8 —	8 —			4 8	4 12	...	...	5 4	6 6
Jhang	5 11	6 2	9 8	10 —			3 12	3 12	...	...	...	...
Lyallpur	5 8	5 8	9 —	9 —			4 4	4 —	...	...	5 —	5 —
Multan	6 8	6 2	8 8	9 —			...	...	5 6	6 —	5 —	5 6
Montgomery	6 4	6 8	9 —	9 4			4 —	4 —	...	...	...	...
Muzaffargarh	6 12	6 2	7 12	7 12			3 8	4 —	6 —	6 —	6 —	6 —
Dera Ghazi Khan	7 —	7 —	9 —	9 —			5 —	5 —	6 —	6 —	5 12	5 14
N.-W. F. Province—												
Hazara	6 —	5 14	9 2	9 2	2 13	2 13	4 12	4 12	...	...	5 2	5 2
Peshawar	7 6	7 6	12 2	11 13	4 2	3 15	4 4	4 4	6 4	...	...	...
Kohat	6 15	6 9	10 11	9 15	...	2 4	4 —	4 —	...	...	6 13	6 8
Bannu	7 4	7 6	10 1	10 10	3 2	3 7	5 5	5 5	7 3	...	5 15	6 14
Dera Ismail Khan	7 3	7 3	9 6	9 12	2 5	2 10	3 4	3 12	6 4	6 4	5 8	5 10
Tochi	6 6	6 6	10 4	10 8	...	...	4 —	4 —	...	...	...	...
Kurram	6 12	6 —	9 —	9 —	4 14	5 —	...	...	...	...	...	...
Malakand	7 8	7 4	13 —	13 —	3 —	3 —	4 8	4 8	...	...	...	...
Wana	5 11	5 11	9 —	10 —	2 5	2 5	...	...	...	...	...	...
Sind and Baluchistan—												
Karachi	5 8	5 8	...	...	4 8	4 8	5 —	5 —	4 —	4 —	4 —	4 —
Hyderabad	4 8	4 4	...	...	3 4	3 2	4 —	3 8	4 4	4 8	3 14	4 2
Thar and Parkar (Mirpur Khas)	4 4	1 8	...	...	2 12	2 12	3 4	3 4	3 8	4 —	3 8	4 —
Shikarpur	4 8	...	...	...	3 —	4 —	3 8	...	4 —	4 —	4 —	4 —
Upper Sind Frontier	4 8	4 8	...	...	2 12	2 12	3 4	3 4	4 4	4 4	4 4	4 6
Quetta	...	...	7 11	7 13	2 5	2 10½	4 2	4 14	6 12	8 —	4 11	5 —
Bombay												
<i>Konkan—</i>												
Karwar	2 15	2 15	...	...	...	4 5	4 15	4 15	...	...	...	...
Ratnagiri	...	...	...	...	4 4	3 14	5 —	4 10	...	...	...	...
Alibag	...	2 12	...	...	3 11	3 11	5 1	5 1	...	...	...	...
Bombay	3 8	3 8	...	...	3 —	3 —	4 12	4 12	3 11	3 11	2 14	2 14
Thana	5 15	5 15	...	...	3 13	3 13	4 9	4 9	...	...	3 —	3 —
<i>Deccan and Karnatak—</i>												
Dharwar	4 4	4 8	...	...	3 15	3 7	4 14	4 6	4 1	4 5	4 2	4 2
Belgaum	4 2	4 2	...	...	4 4	4 4	4 9	4 13	4 2	4 2	4 2	4 2
Satara	4 3	3 13	...	...	...	...	4 5	...	4 3	3 14	4 3	3 13
Sholapur	4 1	4 1	...	...	3 3	3 3	4 4	4 4	5 6	4 15	4 8	4 1
Bijapur	3 15	4 6	...	...	4 5	4 5	4 14	4 14	5 1	4 10	...	...
Poona	3 —	3 —	...	...	3 2	3 2	3 15	3 15	3 14	3 10	...	3 5
<i>Khandesh and N.-E.</i>												
<i>Deccan—</i>												
Ahmednagar	4 5	4 5	...	...	3 13	3 13	4 3	4 3	3 15	3 15	3 8	3 8
Nasik	3 5	3 5	...	...	3 6	3 6	3 11	3 11	3 12	3 12	3 4	3 4
Dhulia	4 4	4 4	...	...	4 5	4 5	4 12	4 12	3 12	3 12	3 9	3 9
Jalgaon	4 4	4 4	...	...	3 10	3 10	4 1	4 1	3 11	3 11	3 8	3 8
<i>Gujarat—</i>												
Surat	3 11	3 11	...	...	3 4	3 4	4 10	4 10	3 11	3 11	3 4	3 4
Broach	3 —	3 4	...	...	5 —	5 —	5 8	5 8	4 —	4 —	3 8	3 8
Kaira	3 2	3 2	...	...	...	...	4 —	4 —	...	...	3 4	3 4
Baroda	4 12	5 —	...	...	4 —	4 —	4 15	4 8	...	...	3 4	3 4
Ahmedabad†	...	3 8	...	...	...	...	...	3 8	...	...	...	...
Godhra	3 8	3 8	...	...	3 —	4 —	4 —	4 8	...	...	3 4	3 4
Disa	3 5	3 8	...	...	8 —	3 —	8 4	3 4	5 —	4 14	4 —	3 14
<i>Kathiawar—</i>												
Rajkot	4 —	3 12	...	...	2 12	2 12	4 —	4 —	4 6	4 8	3 4	2 10
Central Provinces—												
Nimar	4 —	3 6	...	...	2 13	2 4	4 —	3 6	4 13	4 4	...	...
Hoshangabad	4 4	4 —	...	...	2 8	2 8	5 8	6 2	4 15	4 15	...	...
Betul	4 10	4 5	...	...	3 4	...	6 —	6 —	5 6	5 6	...	...
Chhindwara	4 —	4 12	...	...	3 2	3 12	3 12	4 12	5 6	6 —	...	...
Nagpur	3 14	4 8	...	...	2 15	3 4	...	...	4 2	4 2	...	...
Wardha	4 6	4 6	...	...	2 9	2 9	5 2	5 2	4 7	...	...	...

* Relates to Khandwa wheat

† Figures have not so far been reported

TABLE NO. 5.—RETAIL PRICES FOR THE FIRST HALF OF FEBRUARY 1919—concluded

DISTRICTS	WHEAT (<i>Triticum Sativum</i>)		BARLEY (<i>Hordeum vulgare</i>)		RICE (<i>Oryza Sativa</i>)				JAWAR OR CHOLU (<i>Andropogon sorghum</i>)		BAJRA OR CUMBU (<i>Pennisetum typhoides</i>)	
					Best sort		Common					
	Half-month of report	Pre-vious half month	Half-month of report	Pre-vious half month	Half-month of report	Pre-vious half month	Half-month of report	Pre-vious half month	Half-month of report	Pre-vious half month	Half-month of report	Pre-vious half month
Central Provinces—												
<i>continued</i>												
Central—												
Narsingpur	4 3	4 13	...	...	3 —	3 —	4 2	4 12	5 —	5 6	...	...
Saugor	5 8	5 12	...	...	2 12	3 —	4 4	5 —	6 —	6 —	...	...
Damoh	5 10	5 14	...	...	3 —	3 11	3 5	4 —	6 2	7 5	...	...
Jubbulpore	5 —	5 8	...	...	3 —	3 —	4 —	4 —	5 12	6 4	...	...
Mandla	5 8	6 —	...	...	3 12	4 —	4 —	5 —	...	...	...	...
Seoni	5 —	5 —	...	...	3 12	4 8	4 8	6 —	6 8	6 —	...	...
Balaghāt	4 —	4 1	...	...	3 9	3 9	4 3	4 15	...	...	...	...
Bhandāra	4 2	4 9	...	...	...	...	4 8	4 8	5 11	...	...	...
Chānda	3 15	4 9	...	...	3 4	3 4	3 14	4 8	5 14	5 8	...	...
Eastern—												
Bilāspur	5 —	5 12	...	...	4 4	5 —	5 8	6 —	...	...	...	...
Raipur	5 —	5 —	...	...	4 —	4 —	5 4	5 8	...	...	...	...
Drug	4 13	5 14	...	...	3 11	3 14	4 15	5 8	...	...	...	...
Berar—												
Buldana	4 13	3 14	...	...	3 2	3 2	5 3	4 12	4 —	4 —	...	...
Akola	5 2	5 13	...	...	2 5	2 14	6 2	5 12	4 4	5 —	...	...
Amrāoti	4 4	...	...	...	2 4	2 12	4 8	4 8	4 —	4 —	...	...
Yectmal	4 4	4 4	...	...	2 13	2 13	4 8	5 10	4 2	4 2	...	...
Hyderabad—												
Secunderabad	3 2	3 3	...	...	2 15	2 15	4 4	4 8	4 15	5 10	5 8	5 13
Madras—												
Malabar Coast—												
Malabar . . . . .	...	...	...	...	...	...	5 —	5 8	...	...	...	...
S. Canara . . . . .	...	...	...	...	...	...	6 —	6 —	...	...	...	...
South, central—												
Coimbatore . . . . .	...	...	...	...	...	...	4 15	4 15	5 1	5 8	8 4	8 4
Nilgiris . . . . .	...	...	...	...	...	...	4 5	4 2	...	...	...	...
Salom . . . . .	...	...	...	...	...	...	3 11	3 5	5 2	5 8	4 7	5 2
Central—												
Bellary . . . . .	...	...	...	...	...	...	4 6	4 6	5 12	5 12	...	...
Anantapur . . . . .	...	...	...	...	...	...	4 15	5 8	7 4	9 14	...	...
Cuddapah . . . . .	...	...	...	...	...	...	4 15	4 15	7 14	7 14	...	...
Karnul . . . . .	...	...	...	...	...	...	4 9	4 9	6 15	7 6	...	...
East Coast, north—												
Ganjam . . . . .	...	...	...	...	...	...	4 11	5 1	...	...	...	...
Visagapatam . . . . .	...	...	...	...	...	...	4 9	4 9	...	...	7 1	7 1
Godāvari . . . . .	...	...	...	...	...	...	5 8	4 15	...	...	9 —	10 —
East Coast, central—												
Kistna . . . . .	...	...	...	...	...	...	7 15	7 15	7 8	7 12	...	...
Guntur . . . . .	...	...	...	...	...	...	6 5	6 14	7 —	7 —	6 8	6 8
Nellore . . . . .	...	...	...	...	...	...	5 4	5 13	6 12	6 12	...	...
East Coast, south—												
Madras . . . . .	...	...	...	...	...	...	4 5	4 8	...	...	...	...
Chingleput . . . . .	...	...	...	...	...	...	4 9	4 8	...	...	...	...
N. Arcot . . . . .	...	...	...	...	...	...	4 2	4 9	...	...	...	...
S. Arcot . . . . .	...	...	...	...	...	...	4 2	4 2	...	...	6 14	6 14
Tanjore . . . . .	...	...	...	...	...	...	4 9	4 15	...	...	6 3	6 3
Trichinopoly . . . . .	...	...	...	...	...	...	4 15	4 9	5 2	5 14	6 3	7 9
Southern—												
Tinnevely . . . . .	...	...	...	...	...	...	4 11	4 4	6 4	6 4	5 13	...
Madura . . . . .	...	...	...	...	...	...	4 2	4 2	7 1	7 7	6 8	...
Mysore—												
Mysore	2 12	2 13	2 8	2 8	4 8	5 —	5 8	...	7 —	7 —	...	...
Bangalore	3 —	3 —	...	...	3 —	3 —	...	...	...	...	...	...
Coorg—												
Coorg	3 —	3 —	3 —	3 —	5 —	5 —	6 12	6 6	...	...	...	...
Aden	3 6	3 5	...	...	3 10	3 10	3 15	3 15	5 —	5 —	2 2	2 2

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

MARUA OR RAGI (Eleusine coracana)		KANGNI OR KAKUN ITALIAN MILLET (Setaria italica)		GRAM, CHENNA, CHOLA, KADALAY, OR SUNAGA (Cicer aristinum)		MAIZE (Zea Mays)		ABHAR DÁL (Cajanus Indicus)		SALT		DISTRICTS
Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	
												Central Province— <i>continued</i>
				6 —	6 3			3 5	3 15	12 12	12 12	<i>Central—</i>
				6 —	7 —			4 8	4 4	11 —	14 —	Narsinghpur
				6 3	7 2			3 —	3 —	13 —	12 —	Saugor
				6 —	6 8			4 —	4 —	13 —	13 —	Damoh
				6 8	7 —			3 12	4 —	13 —	13 —	Jubbulpore
				5 4	5 8			4 —	4 8	12 —	12 —	Mandla
				5 7	5 7			3 —	3 1	8 4	8 4	Seoni
				4 12	6 9			3 2	4 11	10 9	10 9	Bálághát
				4 6	5 —			3 3	3 3	11 11	11 11	Bhandára
												Chánda
				6 —	6 —			4 —	5 4	11 8	11 8	<i>Eastern—</i>
				6 —	7 —			4 12	5 —	9 —	9 —	Biláspur
				5 6	6 8			4 14	...	9 7	9 7	Raipur
												Drug
				5 —	5 —			3 13	3 13	9 —	9 —	Berar—
				4 8	5 5			2 8	3 5	11 6	9 10	Buldána
					5 6			2 11	2 11	13 —	13 —	Akola
				4 13	4 13			2 10	3 11	11 2	11 1	Amráoti
												Yeotmal
5 13	6 7			5 5	5 13			6 12	7 7	10 13	10 —	Hyderabad
												Secunderabad
												Madras—
										14 7	14 6	<i>Malabar Coast—</i>
										17 4	17 4	Malabar
5 15	6 11											S. Canara
										13 —	13 —	<i>South, central—</i>
										9 10	9 10	Coimbatore
										8 15	8 15	Nilgiris
												Salem
7 15	7 15									10 5	10 5	<i>Central—</i>
7 15	9 14									13 10	13 10	Bellary
	8 12									14 14	14 14	Anantapur
										11 —	10 10	Cuddapah
												Karnul
8 10	8 10									11 6	11 6	<i>East Coast, north—</i>
8 3	9 3									20 9	20 9	Ganjam
8 15	8 15									20 9	20 9	Vizagapatam
												Godávári
9 14	9 13									15 15	15 8	<i>East Coast, central—</i>
7 14	7 14									18 —	18 —	Kistna
										18 —	18 —	Guntur
												Nellore
6 8	5 8									17 4	17 4	<i>East Coast, south—</i>
5 7	5 8									19 8	19 8	Madras
6 3	6 11									14 6	14 12	Chingleput
7 6	7 6									15 —	14 10	N. Arcot
										14 10	13 12	S. Arcot
7 6	7 6									and	and	Tanjore
	7 —									16 —	15 7	
										15 7	15 7	Trichinopoly
7 6	7 6									18 14	18 14	<i>Southern—</i>
6 11	8 11									15 8	14 1	Tinnevelly
												Madura
10 —	10 —			4 —	4 —			3 8	3 8	12 —	12 —	Mysore—
11 —	11 —			3 4	4 —			2 8	3 8	10 —	10 —	Mysore
												Bangalore
8 —	9 —			8 —	6 8			2 14	2 14	13 —	13 —	Coorg—
												Coorg
				5 —	5 —			4 7	4 7	32 —	32 —	Aden

WHEAT PRICES IN INDIA

RETURN SHOWING THE WHOLESALE AND RETAIL PRICES OF WHEAT IN INDIA
FROM THE SECOND HALF OF JULY, 1914, TO THE FIRST HALF OF
FEBRUARY, 1919.

DEPARTMENT OF STATISTICS, INDIA

March 12, 1919.

}

G. FINDLAY SHIRRAS,

Director of Statistics.

Published by order of the Governor-General in Council

A—Wholesale prices of Wheat in

Port or province.	Market.	FORTNIGHT ENDING				
		31st July 1914.	30th September 1914.	31st December 1914.	31st March 1915.	30th June 1915.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Port	Karachi (white)*	3 15 2	4 7 9	5 8 10	5 4 3	4 4 3
	Bombay (Delhi No. 1 White Pessy)	4 1 9	4 2 1	5 1 6	4 7 7	...
	Calcutta (Club No. 2).	4 5 10	4 8 3	5 10 0	5 2 0	4 8 0
Panjab	Lahore	3 10 3	3 11 6	4 13 6	5 0 0	3 11 6
	Ferozepur	3 5 3	3 14 0	4 8 0	5 0 0	3 13 0
	Lyallpur	3 6 0	3 14 0	4 10 0	4 12 0	3 13 0
	Amritsar	3 3 3	3 11 6	4 10 0	5 0 0	3 12 0
	Multan	3 6 0	3 14 6	4 12 0	4 7 0	3 10 0
	Rawalpindi	3 4 3	3 11 3	4 4 0	4 5 0	3 14 0
	Ambala	3 10 3	3 14 6	5 0 0	5 13 0	3 15 6
Delhi	Delhi	3 14 0	4 5 0	5 5 0	6 6 0	4 3 0
United Provinces	Benares	4 2 10	4 3 5	5 1 7	5 8 10	4 6 5
	Aligarh (Hathras)	4 0 9	4 6 0	5 2 8	5 11 2	4 3 5
	Cawnpore	4 3 0	4 8 0	5 6 0	5 0 0	4 7 0
	Meerut	4 0 0	4 5 0	5 0 0	6 2 6	3 13 0
	Shahjahanpur	4 0 0	4 5 3	5 0 0	4 9 0	4 0 0
	Agra	4 1 7	4 5 2	5 8 3	6 6 4	4 9 1
	Fyzabad	4 3 3	4 3 3	5 1 0	4 12 3	4 9 0
	Lucknow	4 1 9	4 7 1	5 8 4	4 13 6	4 7 1
Central Provinces and Berar.	Nagpur	4 1 1	4 1 11	4 11 4	4 6 7	4 5 0
	Jubbulpore	4 5 1	4 7 1	5 2 7	4 11 4	4 8 2
	Raipur	3 14 5	3 14 5	4 14 5	3 14 5	4 4 10
	Akola	4 12 0	5 5 7	5 13 7	4 12 5	3 15 7
North-West Frontier Province.	Peshawar	3 6 6	3 11 6	4 3 10	4 3 10	3 8 10
Baluchistan	Quetta	3 15 5	4 0 0	4 9 0	5 5 2	4 7 3
Bombay	Poona	5 4 1	...	5 11 7	5 6 2	5 1 4
	Ahmednagar	5 2 9	4 12 3	6 14 4	4 6 6	4 10 1
	Ahmedabad	4 8 0	5 0 0	5 14 0	5 0 0	4 12 0
	Dharwar (Hubli)	4 8 4	4 8 4	4 1 5	3 10 6	3 11 9
Bihar and Orissa	Patna	3 13 0	4 0 0	5 4 0	5 6 0	4 6 0
	Bhagalpur	4 3 0	4 3 0	5 4 0	4 13 0	4 8 0
	Muzaffarpur	4 7 0	4 0 0	5 5 0	6 10 6	4 7 0
	Ranchi	4 7 0	4 14 0	6 4 0	5 0 0	5 8 0
	Cuttack	4 5 8	4 11 3	5 9 0	6 1 6	4 11 3
Bengal	Dacca	4 8 0	5 0 0	6 8 0	...	...
	Rangpur	4 8 0	5 0 0	5 0 0	6 4 0	5 8 0
Barma	Amherst (Moul- mein).	5 9 0	5 9 0	5 9 0	6 5 5	6 5 5
	Mandalay	4 3 0	4 14 9	5 2 7	4 13 7	5 2 7
(Median Average)		4 2 3	4 5 0	5 2 8	5 0 0	4 6 2
Index Numbers (a).		100	104	125	121	106

* 5% barley, 3% dirt, and 80% red.

NOTE.—These statistics are compiled from fortnightly returns furnished by Local Governments and Administrations. They relate to the wholesale prices in the markets referred to above, which prevailed on the last (or nearest mart) day of each fortnight. The statistics for Karachi, Bombay, and Calcutta are compiled from the Chambers of Commerce Market Reports.

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

India per maund of 82½ lbs

FORTNIGHT ENDING								
30th September 1915.	31st December 1915.	31st March 1916.	30th June 1916.	30th September 1916.	31st December 1916.	31st March 1917.	30th June 1917.	30th September 1917.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P. *
4 12 3	4 9 3	3 15 3	3 10 2	4 4 3	4 14 9	4 12 3	4 7 3	4 11 9
5 0 3	5 0 5	4 6 9	4 2 10	4 5 10	4 11 1	4 9 10	4 15 4	4 11 8
5 1 0	5 3 0	3 15 0	4 1 6	4 4 6	...	4 9 0	4 8 6	4 12 6
4 7 0	4 7 0	3 9 0	3 3 3	3 11 6	4 5 3	4 3 3	4 0 0	4 3 3
4 7 0	4 5 3	3 10 0	3 5 3	3 10 3	4 3 6	4 1 9	3 12 0	3 14 6
4 4 0	4 2 0	3 4 0	3 1 6	3 11 0	4 3 0	4 0 0	3 13 0	4 2 0
4 8 0	4 5 0	3 6 0	3 2 9	3 7 0	4 2 0	3 13 6	3 13 0	3 15 0
4 8 0	4 3 6	3 7 0	3 2 0	3 11 6	4 1 6	4 1 6	3 13 0	4 0 0
4 7 0	4 8 0	3 12 0	3 10 6	3 12 0	4 6 0	4 11 0	4 4 0	4 7 0
4 12 0	4 9 0	3 10 0	3 6 0	3 13 0	4 7 0	3 14 0	3 14 6	4 0 0
4 12 6	4 12 0	4 0 0	3 8 0	3 11 0	4 9 0	4 7 0	4 0 0	4 3 0
4 10 6	4 14 3	4 2 10	3 14 7	4 0 8	4 12 11	4 5 0	4 3 5	4 1 7
4 9 3	4 15 8	4 6 0	4 0 0	4 1 8	4 8 11	4 3 8	3 14 0	3 14 6
4 14 0	5 0 0	4 0 0	4 0 0	4 0 0	4 7 0	4 7 0	4 0 0	4 3 3
4 7 0	4 9 0	3 12 9	3 6 3	3 10 3	4 7 0	4 5 0	3 12 9	3 12 11
4 10 0	4 12 0	3 12 0	3 10 0	3 11 9	4 5 0	4 1 9	3 11 3	3 14 0
5 2 6	5 5 4	4 7 1	4 1 7	4 5 2	5 2 6	4 13 6	4 7 1	4 7 1
4 13 0	5 2 8	3 10 3	3 13 3	3 14 9	4 8 0	4 1 7	...	3 15 3
4 13 6	5 0 0	3 14 6	3 11 6	4 0 0	4 9 3	4 0 0	4 3 4	4 3 4
4 12 10	4 9 7	3 12 10	3 11 7	3 11 7	4 1 11	3 13 2	4 1 11	4 3 2
4 13 7	4 14 10	3 11 6	3 8 11	3 14 5	4 6 0	4 5 2	4 0 0	4 5 2
4 11 2	4 6 5	3 7 2	3 7 2	3 9 7	4 0 0	3 12 10	3 8 0	3 8 0
3 15 7	4 12 2	3 15 6	3 14 0	3 7 10	3 7 10	3 4 8	4 3 6	4 3 6
4 6 2	4 7 7	3 13 4	3 9 10	3 8 3	4 4 9	4 8 7	4 0 4	4 2 1
4 3 3	4 10 6	4 9 4	4 7 0	4 12 0	5 5 0	5 5 0	4 14 0	5 0 6
5 8 11	5 6 8	4 9 4	4 3 9	4 2 8	...	4 11 7	5 3 4	5 2 2
4 15 6	3 10 9	3 11 8	3 11 2	3 9 10	3 8 1	3 9 11	4 4 1	4 15 1
5 5 4	5 5 4	4 9 0	4 7 0	4 4 0	5 0 0	5 0 0	4 8 0	4 8 0
3 12 1	3 13 8	3 0 10	3 0 1	3 3 10	3 11 11	3 3 10	3 11 8	4 8 11
5 0 0	5 0 0	4 0 0	3 10 0	3 7 6	4 0 0	4 6 0	3 12 0	3 3 0
5 9 7	6 8 0	3 12 0	3 11 0	3 15 0	4 8 0	4 6 0	4 0 0	4 0 0
5 0 0	5 5 0	3 12 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0
5 12 0	6 0 0	5 0 0	4 0 0	4 0 0	5 4 0	5 12 0	4 11 0	4 8 0
5 1 3	5 9 0	4 8 0	4 0 0	4 2 0	5 1 5	4 5 8	4 1 4	4 5 8
...
5 4 0	5 4 0	5 4 0	5 0 0	5 8 0	5 8 0	5 4 0	5 4 0	5 0 0
6 5 5	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1
5 2 7	5 7 6	4 8 1	4 14 9	4 14 9	4 4 3	3 14 1	3 14 1	4 10 2
4 12 10	4 14 3	3 15 0	3 11 6	3 14 9	4 7 0	4 5 0	4 0 2	4 3 3
116	118	95	90	95	107	104	97	102

A—Wholesale prices of Wheat in

Port or provinces.	Market.	FORTNIGHT ENDING				
		31st December 1917.	15th January 1918.	31st January 1918.	15th February 1918.	28th February 1918.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Port	Karachi (white)*	5 6 4	5 4 4	4 14 9	5 3 3	5 5 4
	Bombay (Delhi No. 1 White Pessy).	5 1 2	5 0 10	5 0 1	5 1 11	5 2 10
	Calcutta (Club No. 2).	5 3 6	5 10 0	5 11 6	5 12 6	6 6 6
Punjab	Lahore	5 0 0	5 0 0	4 13 6	5 0 0	4 13 6
	Ferozepur	5 0 0	5 0 0	4 11 3	4 9 0	4 9 0
	Lyallpur	4 14 0	4 14 0	4 14 0	4 11 0	4 12 0
	Amritsar	4 10 0	4 8 0	4 8 0	4 8 0	4 11 0
	Multan	4 13 0	4 12 6	4 14 6	4 13 0	4 13 0
	Rawalpindi	5 2 6	5 2 6	5 2 6	5 5 3	5 14 9
Delhi	Ambala	4 15 0	4 15 0	4 15 0	5 1 0	5 1 0
	Delhi	4 15 4	5 0 0	4 14 0	5 1 0	5 8 0
United Provinces	Benares	4 11 5	4 11 5	4 11 5	5 3 6	5 3 6
	Aligarh (Hathras)	4 14 9	4 11 6	4 13 6	5 7 2	5 6 8
	Cawnpore	5 0 0	5 0 0	4 14 0	5 3 0	5 5 0
	Meerut	4 13 7	4 13 7	4 13 7	5 5 4	5 5 3
	Shahjahanpur	4 7 0	4 14 0	4 15 0	5 2 0	5 2 0
	Agra	5 5 4	5 5 4	5 5 4	5 8 3	5 11 5
	Fyzabad	4 12 0	4 13 6	4 11 3	4 12 0	4 15 0
Central Provinces and Berar.	Lucknow	5 0 0	5 2 6	5 2 6	5 8 3	5 5 4
	Nagpur	4 14 5	4 14 5	4 14 5	4 14 5	4 14 5
	Jubbulpore	5 2 7	5 3 11	5 9 10	5 5 5	5 1 4
	Raipur	3 11 2	3 11 2	3 11 2	3 11 2	4 0 0
North-West Frontier Province.	Akola	...	5 15 11	5 15 11	5 15 11	5 15 11
	Peshawar	4 15 4	4 15 4	5 1 3	5 1 3	5 6 9
Baluchistan	Quetta	5 7 0	5 9 0	5 13 0	5 12 0	5 8 0
Bombay	Poona	...	7 6 11	...	...	...
	Ahmednagar	5 13 10	...	6 0 7	5 13 10	5 15 2
	Ahmedabad	6 0 0	6 0 0	5 12 0	5 12 0	5 12 0
	Dharwar (Hubli)	...	4 3 4	4 1 8	...	4 8 11
Bihar and Orissa	Patna	4 12 0	4 6 0	4 7 0	5 0 0	5 8 0
	Bhagalpur	4 8 0	4 7 0	4 7 0	4 7 0	4 7 0
	Muzaffarpur	4 7 0	5 0 0	5 0 0	5 11 6	5 11 6
	Ranchi	5 8 0	5 8 0	5 8 0	5 8 0	6 8 0
	Cuttack	5 5 4	5 5 4	5 5 4	5 1 3	5 1 3
Bengal	Rangpur	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0
Burma	Amherst (Moulmein).	4 9 2	4 9 2	4 9 2	4 9 2	4 9 2
	Mandalay	4 13 7	4 13 7	4 8 1	4 13 7	4 13 7
(Median Average)		4 15 4	5 0 0	4 14 7	5 1 11	5 3 2
Index Numbers (a)		120	121	119	124	126

* 5% barley, 8% dirt, and 30% red.
(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

India per maund of 82½ lbs—*contd.*

FORTNIGHT ENDING

15th March 1918.	31st March 1918.	15th April 1918.	30th April 1918.	15th May 1918.	31st May 1918.	15th June 1918.	30th June 1918.	15th July 1918.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
5 4 4	5 3 8	5 3 3	5 4 4	5 4 4	5 5 4	5 4 4	5 3 3	5 5 3
5 1 4	5 1 9	5 3 9	5 2 10	5 7 10	5 8 2	5 13 8	6 0 7	6 3 11
5 1 0	5 2 0	5 2 6	5 1 0	5 1 0	5 1 0	5 2 0	5 1 0	5 10 0
5 0 0	4 13 6	4 13 6	4 10 3	4 1 6	4 7 0	4 7 0	4 9 0	4 13 6
4 9 0	4 7 0	4 7 0	3 13 0	3 13 0	3 13 0	3 10 3	3 14 6	4 1 6
4 7 0	4 2 0	4 4 0	4 2 0	3 13 0	3 15 0	3 14 0	4 0 1	4 5 0
4 10 0	4 8 0	4 4 0	4 2 0	4 0 0	4 5 0	4 5 0	4 7 0	4 10 0
4 13 0	4 10 0	4 13 0	4 6 8	3 13 0	3 13 0	4 0 0	4 1 6	4 5 0
5 14 9	6 2 6	5 2 6	5 11 6	4 13 6	4 11 3	5 6 2	5 1 3	5 2 6
4 15 0	4 7 0	4 8 0	3 12 6	4 0 0	4 0 0	4 1 0	4 1 0	4 5 0
5 3 6	4 15 0	5 0 8	4 9 0	4 7 0	4 5 0	4 5 0	4 7 0	5 2 0
6 1 11	4 10 9	4 1 2	4 3 2	4 4 0	4 6 3	4 7 1	4 10 6	4 8 3
5 8 2	4 11 2	4 3 8	4 1 8	4 1 8	4 2 6½	4 7 2½	4 14 6	5 1 4½
4 14 0	4 11 0	4 14 0	4 7 0	4 7 0	4 7 0	4 9 0	4 14 0	5 8 0
4 13 9	5 0 0	4 7 0	4 0 0	4 1 6	4 1 6	4 1 6	4 7 9	4 11 3
4 8 0	4 8 0	4 7 0	4 0 0	4 3 6	4 0 0	4 3 6	4 7 9	4 11 0
5 14 5	5 5 4	5 11 5	5 5 4	4 13 6	4 13 6	5 0 0	5 5 4	5 11 5
4 1 6	4 0 0	4 1 6	4 0 0	4 0 0	4 0 0	4 1 9	4 1 9	4 5 0
4 5 3	4 7 1	4 7 1	4 3 4	4 5 2	4 7 1	4 9 2	4 9 2	4 14 0
4 14 5	5 0 0	5 0 0	5 0 0	5 12 8	5 14 1	5 14 1	5 10 8	5 7 10
5 1 4	5 1 4	4 6 1	4 9 1	4 9 1	4 14 10	5 2 7	5 2 7	5 2 7
4 0 0	4 0 0	4 0 0	4 0 10	4 6 5	4 6 5	4 6 5	4 8 0	5 0 0
5 15 4	5 9 11	5 3 11	5 3 10	5 3 11	5 3 11	5 4 10	5 4 10	5 4 10
5 1 3	5 1 11	4 15 4	4 11 4	4 11 4	4 10 9	4 3 9	4 1 2	4 1 2
5 2 3	4 13 6	4 13 6	4 13 6	4 13 6	4 13 6	4 13 6	4 13 6	4 13 6
6 12 11	6 9 7	7 1 11	7 3 7	8 3 1	7 9 8	...	7 6 11	7 15 9
5 10 1	6 10 8	6 10 8	6 1 6	5 15 8	6 3 4	6 5 1	6 5 1	6 7 11
6 0 0	6 0 0	7 4 0	7 0 0	7 0 0	6 6 0	6 2 0	5 12 0	6 2 0
4 13 8	4 8 11	4 12 1	5 7 6	6 2 6	...	5 15 0	5 8 7	5 14 11
5 0 0	4 7 0	3 8 0	3 7 0	3 10 0	3 7 0	3 9 0	3 9 0	3 9 0
4 7 0	4 7 0	4 7 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0
5 11 6	5 11 6	5 0 0	4 7 0	4 7 0	4 7 0	4 7 0	4 7 0	4 7 0
6 8 0	6 8 0	6 8 0	6 8 0	6 8 0	5 11 0	5 11 0	5 11 0	5 11 0
5 1 3	5 1 3	6 1 6	6 1 6	5 9 0	5 9 0	5 9 0	5 5 4	6 1 6
5 0 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0
4 9 2	4 9 2	8 0 0	8 0 0	8 0 0	8 0 0	8 0 0	8 0 0	8 0 0
5 2 7	5 2 7	4 13 7	5 2 7	5 2 7	5 7 6	5 13 1	5 13 1	5 13 1
5 1 0	4 15 0	4 13 7	4 10 3	4 9 1	4 8 11	4 9 1	4 14 3	5 2 0
122	119	117	112	110	110	110	118	121

A—Wholesale prices of Wheat in

Port or province.	District.	FORTNIGHT ENDING				
		31st July 1918.	15th August 1918.	31st August 1918.	15th September 1918.	30th September 1918.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Port (a)	Karachi (white)*	5 8 4	5 8 4	5 8 4	5 10 4	6 8 4
	Bombay (Delhi No. 1 White Pessy)	6 5 11	7 0 0	6 14 11	7 7 5	7 12 2
	Calcutta (Club No. 2).	5 11 6	5 15 6	6 0 6	6 6 0	9 1 0
Punjab	Lahore	5 0 0	5 2 6	5 0 0	5 8 3	6 2 6
	Ferozepur	4 9 1	4 11 6	4 13 6	5 5 3	6 2 6
	Lyallpur	4 8 0	4 10 6	4 12 0	5 4 0	5 12 0
	Amritsar	4 11 3	4 13 6	4 13 6	5 6 0	6 0 0
	Multan	4 7 0	4 13 6	5 0 0	5 2 6	5 8 3
	Rawalpindi	5 2 6	5 11 6	5 6 9	5 8 3	5 14 9
Delhi	Ambala	4 9 0	4 12 0	4 14 0	5 8 0	6 4 0
	Delhi	5 2 0	5 8 0	5 8 0	6 10 0	7 0 0
United Provinces	Benares	5 0 1	5 1 6	5 9 3	6 6 0	6 10 8
	Aligarh (Hathras)	5 3 0	5 8 0	6 0 7½	6 10 0	7 4 8
	Cawnpore	5 5 4	5 15 0	5 8 3	6 10 0	7 4 0
	Meerut	5 2 6	5 8 3	5 11 6	6 6 0	7 0 9
	Shahjahanpur	5 0 0	5 9 9	5 9 9	6 6 0	7 10 0
	Agra	5 14 10	5 12 2	5 10 2	6 7 1	7 4 8
	Fyzabad	5 0 0	5 1 3	5 2 9	5 8 0	6 15 3
Central Provinces and Berar	Lucknow	5 2 6	5 5 4	5 8 3	6 6 4	8 0 0
	Nagpur	5 7 10	6 3 1	6 6 4	7 0 11	7 3 1
	Jubbulpore	5 5 5	5 9 10	5 11 5	6 6 5	6 10 8
	Raipur	5 0 0	5 0 0	5 11 2	6 0 0	6 3 2
North-West Frontier Province	Akola	5 4 10	5 4 10	6 1 0	6 13 1	7 0 2
	Peshawar	4 5 8	4 8 0	4 12 5	4 13 7	5 1 3
Baluchistan	Quetta	4 13 6	4 13 6	4 13 6	4 13 6	4 13 6
Bombay	Poona	8 0 11	7 8 0	8 3 1	8 14 3	...
	Ahmednagar	6 14 4	7 5 8	...	9 3 1	...
	Ahmedabad	6 6 0	7 0 0	6 10 0	8 0 0	9 0 0
	Dharwar (Hubli)	7 3 7	7 9 1	7 11 8	9 4 0	8 5 10
Bihar and Orissa	Patna	4 12 0	4 7 0	4 12 0	5 0 0	6 10 0
	Bhagalpur	4 0 0	4 0 0	4 0 0	4 8 0	5 6 0
	Muzaffarpur	4 10 6	4 10 6	5 5 0	5 5 0	6 10 6
	Ranchi	6 0 0	6 0 0	6 8 0	6 8 0	8 0 0
	Cuttack	6 1 6	6 1 6	6 1 6	6 1 6	6 12 11
Bengal	Rangpur	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0
Burma	Amberst (Moulmein).	8 0 0	8 0 0	8 0 0	8 0 0	8 0 0
	Mandalay	5 13 1	5 13 1	5 13 1	6 7 5	7 1 9
(Median Average)		5 2 6	5 8 0	5 8 9	6 6 0	6 12 11
Index Numbers (b)		125	133	134	154	164

* 5% barley, 3% dirt, and 30% red.

(a) Prices at ports after 14th February 1919, are as follows:—

Ports	Rate per	On 21st February 1919.	On 28th February 1919.	On 7th March 1919.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
Karachi (white)	Mauud	7 1 5	7 7 5	7 9 5
Bombay (Delhi No. 1 White Pessy)	"	7 12 2	7 8 6	7 8 6
Calcutta (Club No. 2)	"	8 1 0	8 0 0	7 15 0

(b) Based on the price for the fortnight ending the 31st July 1914, which is taken as 100.

India per maund of 82½ lbs—*consolid.*

FORTNIGHT ENDING									Increase or decrease in fortnight ending 14th February 1919 as compared with preceding fortnight.
15th October 1918.	31st October 1918.	15th November 1918.	30th November 1918.	15th December 1918.	31st December 1918.	15th January 1919.	31st January 1919.	14th February 1919.	
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Per cent
6 10 4	6 10 4	6 12 4	6 13 4	6 13 4	6 14 5	7 0 5	6 15 5	6 15 5	Nil
7 1 2	7 2 10	8 8 8	8 5 9	8 2 9	8 2 9	7 12 11	7 14 4	7 15 10	+1
7 8 0	8 4 0	7 12 0	8 14 0	8 12 0	8 6 0	8 0 0	7 15 6	8 2 6	+2
6 2 6	6 2 6	6 2 6	6 2 6	6 2 6	6 6 6	6 15 3	6 15 3	7 4 3	+4
6 2 6	6 2 6	6 2 6	6 2 6	5 14 9	6 6 6	6 6 6	6 6 6	6 10 9	+4
5 11 0	5 12 6	5 14 0	5 15 0	6 0 0	6 14 0	6 8 0	6 12 0	7 0 0	+4
5 12 0	5 12 0	5 14 6	5 12 9	5 14 0	6 4 3	6 11 0	6 8 0	6 12 0	+4
5 10 0	5 8 3	5 13 0	5 13 0	5 11 0	5 11 0	6 4 0	6 4 0	5 14 0	-6
6 0 0	6 0 6	6 0 6	6 4 6	6 0 6	6 10 9	6 10 9	6 2 6	6 10 9	+8
6 9 0	6 9 0	6 10 0	6 10 0	6 10 0	6 10 0	7 4 0	7 8 0	6 14 0	-8
6 10 0	6 10 0	6 15 0	6 15 0	6 10 0	6 14 0	7 4 0	7 0 0	7 0 0	Nil
6 7 9	6 2 7	6 7 1	6 14 1	6 14 1	6 9 2	6 9 2	6 15 9	6 15 9	Nil
7 4 8	6 5 6	6 12 0	6 11 0	6 13 10½	6 13 0	6 15 0	7 4 0	7 4 0	Nil
6 15 0	6 13 0	6 15 3	6 10 8	6 10 8	6 10 8	7 4 4	7 4 4	6 12 0	-7
6 6 0	6 6 0	6 10 9	6 10 9	6 4 0	6 6 0	6 14 9	7 5 0	7 5 0	Nil
6 10 0	6 7 0	6 14 0	7 6 0	7 4 0	7 2 0	7 2 0	7 2 0	7 0 0	-2
7 4 7	7 5 2	7 1 5	6 15 3	6 14 3	6 13 9	6 13 11	6 14 7	7 5 1	+6
7 1 3	6 2 9	...	6 5 9	6 6 3	6 8 0	6 6 3	6 6 3	6 8 6	+2
6 10 6	6 6 4	6 15 4	6 15 3	6 15 3	6 15 3	7 4 8	7 4 3	6 15 3	-4
7 7 4	8 6 2	8 6 4	8 6 4	8 6 4	8 3 10	8 3 10	8 13 2	10 6 5	+18
7 1 10	6 15 4	7 12 11	6 15 4	6 15 4	6 10 8	6 15 4	6 15 4	7 9 11	+10
7 8 0	7 8 0	7 8 0	7 8 0	7 4 10	7 2 5	7 1 7	7 14 5	7 14 5	Nil
7 0 2	9 1 6	9 18 7	9 18 7	8 5 4	6 13 1	6 13 2	6 12 10	6 12 10	Nil
5 1 3	5 1 3	5 1 3	5 1 3	5 4 7	5 4 5	5 4 5	5 4 5	5 4 7	Nil
4 13 6	4 13 6	4 13 6	4 13 6	4 13 6	4 13 6	4 13 6	6 4 6	6 4 6	Nil
9 7 1	...	9 11 7	9 1 7	9 7 1	9 11 7	9 11 7	9 11 7	9 11 7	Nil
8 11 9	8 11 9	8 4 5	8 15 5	8 8 4	8 15 5	8 15 5	8 15 5	8 12 8	-2
8 8 0	8 0 0	8 8 0	8 8 0	8 8 0	8 4 0	10 0 0	10 0 0	10 0 0	Nil
...	8 15 10	9 7 11	8 5 0	7 9 0	8 5 0	7 14 9	8 8 6	9 12 7	+15
6 0 0	5 11 0	5 11 0	5 11 0	5 11 6	6 2 6	6 11 0	6 11 0	6 2 6	-8
6 0 0	6 6 0	6 10 0	6 6 0	6 8 0	6 8 0	6 8 0	6 8 0	7 0 0	+8
6 10 6	6 2 6	6 2 6	6 2 6	6 2 6	6 10 6	7 4 0	7 4 0	7 4 0	Nil
8 8 0	8 8 0	8 8 0	7 8 0	8 0 0	8 0 0	8 4 0	8 4 0	8 8 0	+3
6 12 11	8 3 3	8 3 3	8 3 3	9 6 7	9 6 7	9 6 7	9 6 7	9 6 7	Nil
5 8 0	5 12 0	5 12 0	6 0 0	6 0 0	7 0 0	7 0 0	...	7 0 0	...
8 0 0	8 0 0	8 0 0	8 0 0	8 10 5	8 10 5	8 10 5	8 10 5	8 10 5	Nil
7 12 11	8 1 7	8 6 9	8 6 9	8 6 9	8 6 9	8 6 9	8 6 9	8 6 9	Nil
6 10 6	6 8 0	6 14 6	6 14 1	6 13 10½	6 13 9	7 0 5	7 3 0	7 0 0	-3
161	167	167	166	166	166	170	174	169	

Variations expressed in Index Numbers during the fortnight ending the 14th February as compared with those in the previous fortnight in 1919 and 1918 :—

	1919.			1918.		
	31st January	14th February	Increase or Decrease.	31st January	14th February	Increase or Decrease.
India . . .	100	97	Per cent -3	100	104	Per cent +4
Punjab . . .	100	104	+4	100	99	-1
United Provinces .	100	97	-3	100	109	+9
Central Provinces and Berar.	100	104	+4	100	97	-3

B—Retail prices of Wheat in India

Port or province.	District.	FORTNIGHT ENDING					
		31st July 1914.	30th September 1914.	31st December 1914.	31st March 1915.	30th June 1915.	30th Septem- ber 1915.
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
Port	Karachi . . .	9 8	8 0	7 0	7 8	8 8	8 0
	Bombay * . .	6 13	6 8	5 14	5 8	5 14	5 3
	Calcutta . . .	9 0	8 4	6 5	...	...	...
Punjab	Lahore . . .	10 13	10 4	8 0	7 12	10 8	8 12
	Ferozepur . . .	11 8	10 0	8 8	7 12	10 4	8 12
	Amritsar . . .	12 4	10 8	8 8	7 12	10 4	8 12
	Rawalpindi . . .	12 4	10 12	9 0	9 0	10 0	8 8
	Lyallpur . . .	11 4	10 4	8 4	8 4	11 0	9 0
	Multan . . .	11 8	10 0	8 4	8 12	10 12	8 14
	Ambala . . .	10 12	10 0	8 0	6 8	9 12	8 2
Delhi . . .	Delhi . . .	9 12	9 0	7 4	6 0	9 4	8 0
United Provinces	Benares . . .	9 3	9 1	7 7	7 5	8 8	7 15
	Cawnpore . . .	9 8	8 12	7 4	7 12	8 8	8 0
	Meerut . . .	10 12	9 0	7 12	6 4	10 0	8 12
	Agra . . .	9 12	9 0	7 0	6 0	8 8	7 8
	Lucknow . . .	9 12	8 12	7 0	8 0	8 12	8 0
	Aligarh . . .	9 4	9 0	7 0	5 14	10 0	9 0
	Shahjahanpur . . .	10 0	9 6	7 14	7 4	10 0	8 12
Central Provinces and Berar	Fyzabad . . .	9 4	9 4	7 12	8 2	8 10	8 0
	Nagpur . . .	9 9	8 15	8 4	8 15	8 15	8 2
	Jubbulpore . . .	9 0	8 12	7 8	8 4	8 8	8 0
	Raipur . . .	10 0	10 0	7 8	10 0	8 12	8 0
North-West Frontier Province	Akola . . .	8 6	7 6	6 5	7 6	8 6	9 7
	Peshawar . . .	11 6	10 0	9 2	9 2	10 0	8 14
Baluchistan . . .	Quetta . . .	10 2	10 0	8 12	7 8½	9 0	9 8½
Bombay . . .	Poona . . .	7 7	7 7	6 8	7 2	7 7½	7 3
	Ahmednagar . . .	8 2	8 1	5 14	8 2	7 6	7 6
	Ahmedabad . . .	8 8	7 12	6 8	7 8	8 0	7 0
	Dharwar . . .	9 9	8 2	8 2	10 0	10 8	9 15
Bihar and Orissa	Patna . . .	10 8	9 12	7 8	7 8	9 6	7 12
	Bhagalpur . . .	9 8	9 8	7 8	8 4	8 12	6 14
	Muzaffarpur . . .	9 0	9 0	7 0	5 8	8 8	7 8
	Ranchi . . .	8 2	8 4	6 12	8 0	7 0	6 12
	Cuttack . . .	9 3	8 8	7 3	6 9	8 8	7 14
Bengal . . .	Dacca . . .	8 14	8 8	6 0	...	...	...
	Murshidabad . . .	10 8	10 0	8 8	...	...	...
	Malda . . .	10 0	9 8	7 8	...	...	...
Burma . . .	Amherst (Moul- mein) . . .	6 13	6 13	6 13	5 10	5 10	5 10
	Mandalay . . .	8 14	7 12	7 8	7 12	7 5	7 5
	(Median Average) .	9 9	9 0	7 8	7 12	8 12	8 0
	Index Numbers (a) .	100	106	12½	128	109	120

NOTE.—These statistics are entirely compiled from returns furnished fortnightly by Local Governments and Administrations. They relate to the retail prices in the headquarters of the districts and in the ports referred to above.

(a) Based on the price for the fortnight ending the 31st July 1914, which is taken as 100.

* Relates to Khandwa wheat.

[The figures state quantity per rupee in seers of 80 tolas.]

FORTNIGHT ENDING								
31st December 1915.	31st March 1916.	30th June 1916.	30th September 1916.	31st December 1916.	31st March 1917.	30th June 1917.	30th September 1917.	31st December 1917.
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
8 0	8 0	9 8	8 0	7 8	7 8	7 8	7 0	6 0
5 3	6 14	7 10	7 10	7 0	7 0	7 0	6 6	5 2
...
8 12	11 0	12 4	10 8	9 0	9 4	9 12	9 4	8 0
9 0	11 0	11 12	10 12	9 4	9 8	10 4	10 0	7 8
9 0	11 8	12 4	11 8	9 8	10 0	10 3	10 0	8 6
8 8	10 4	10 12	10 6	8 14	8 4	9 4	8 14	7 8
9 8	12 0	12 8	10 8	9 4	9 12	10 4	9 8	7 8
9 4	11 8	12 4	10 8	9 8	9 8	10 4	9 12	8 2
8 12	10 8	11 8	10 6	8 10	10 0	10 0	9 12	7 12
8 0	9 8	11 0	10 4	8 8	8 12	9 12	9 4	7 13½
7 11	9 1	9 12	9 8	7 15	9 1	9 1	9 6½	8 1½
7 12	9 8	9 8	9 8	8 8	8 8	9 4	9 0	7 12
8 0	10 0	10 8	10 8	8 8	9 0	10 0	10 0	8 0
7 4	8 12	9 4	9 0	7 8	7 12	8 8	8 8	7 8
7 12	10 0	10 8	9 12	8 8	9 12	9 4	9 4	7 14
7 4	9 12	10 4	10 0	7 8	9 4	10 7	10 12	8 8
8 0	11 0	11 8	10 8	9 0	9 8	10 12	10 4	8 14
7 8	10 6	10 0	9 14	8 10	9 12	9 4	10 2	8 4
8 2	10 0	10 3	10 3	9 9	10 3	9 9	9 4	7 11
7 14	10 4	11 8	10 6	9 0	9 0	9 12	9 0	7 8
8 8	11 4	11 4	11 0	10 0	10 2	11 0	11 0	10 0
7 6	9 8	9 11	9 11	9 11	10 12	8 15	8 15	...
8 11	10 0	10 0	11 4	9 3	8 12	9 14	9 10	8 0
8 9½	8 11	9 0	8 6½	7 8	7 8	8 3½	...	...
7 3	8 6	8 6	8 6	7 18	8 6	7 3	7 3	5 6
8 14	9 9	9 9	9 9	10 2	10 2	8 11	8 0	6 8
7 0	8 0	8 8	8 8	7 8	7 8	8 8	8 0	6 0
9 7	11 5	11 5	11 3	9 5	10 11	9 5	8 6	7 15
8 0	10 0	10 12	11 0	9 12	9 0	10 8	11 0	8 8
6 4	10 12	10 12	10 2	8 8	9 0	10 0	10 0	8 14
7 0	7 8	9 8	9 8	9 8	9 8	9 8	9 8	8 8
6 8	7 8	9 8	9 12	7 8	7 4	8 8	8 8	7 4
7 3	9 3	10 8	9 3	7 14	9 3	9 13	9 3	7 8
...
...
...
5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	7 0
6 14	8 4	7 12	7 12	8 14	9 9	9 9	8 0	7 12
8 0	10 0	10 4	10 0	8 10	9 3	9 8	9 4	7 12
120	96	93	96	111	104	100	103	123

B--Retail prices of Wheat in India—contd

Port or province.	District.	FORTNIGHT ENDING				
		15th January 1918.	31st January 1918.	15th February 1918.	28th February 1918.	15th March 1918.
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
Port . . .	Karachi . . .	6 0	6 8	6 0	6 0	6 0
	Bombay* . . .	5 2	5 2	5 2	5 2	5 2
Punjab . . .	Lahore . . .	7 12	8 0	7 12	8 0	7 12
	Ferozepore . . .	7 8	8 0	8 8	8 8	8 8
	Amritsar . . .	8 10	8 8	8 10	8 4	8 8
	Rawalpindi . . .	7 8	7 8	7 4	6 8	6 8
	Lyallpur . . .	8 0	8 0	8 8	8 4	8 8
	Multan . . .	8 2	7 14	8 2	8 2	8 2
	Ambala . . .	8 0	8 0	7 12	7 12	8 0
Delhi . . .	Delhi . . .	7 12	8 0	7 10	7 0	7 6
United Provinces . . .	Benares . . .	8 11	8 11	7 5½	7 5½	7 7½
	Cawnpore . . .	7 12	8 0	7 8	7 4	8 0
	Meerut . . .	8 0	8 0	7 0	7 4	8 0
	Agra . . .	7 4	7 0	6 12	6 8	6 8
	Lucknow . . .	7 8	7 8	7 0	7 4	9 0
	Aligarh . . .	8 8	8 8	8 4	7 12	7 12
	Shahjahanpur . . .	8 4	8 1	7 10	7 10	8 10
Central Provinces and Berar. . .	Fyzabad . . .	8 0	8 2	8 0	7 14	9 2
	Nagpur . . .	7 11	7 11	7 11	7 11	7 11
	Jubbulpore . . .	7 6	6 14	7 4	7 10	7 10
	Raipur . . .	10 0	10 0	10 0	9 8	9 8
North-West Frontier Province. . .	Akola . . .	5 9	5 9	5 9	5 9	5 9
	Peshawar . . .	8 0	7 13	7 13	7 8	7 13
Bombay . . .	Poona . . .	5 6	5 6	5 6	5 6	5 6
	Ahmednagar . . .	6 8	6 8	6 8	6 8	6 8
	Ahmedabad . . .	6 0	6 8	6 8	6 8	6 0
	Dharwar . . .	7 15	7 15	8 0	7 15	7 15
Bihar and Orissa . . .	Patna . . .	9 0	9 0	7 8	7 0	8 0
	Bhagalpur . . .	9 0	9 0	9 0	9 0	9 0
	Muzaffarpur . . .	8 0	8 0	7 0	7 0	7 0
	Ranchi . . .	7 4	7 0	6 0	6 0	6 0
	Cuttack . . .	7 8	7 8	7 14	7 14	7 14½
Burma . . .	Amherst (Moulmein) . . .	7 0	7 0	7 0	7 0	7 0
	Mandalay . . .	7 12	8 4	7 12	7 12	7 5
(Median Average) . . .		7 12	7 15½	7 9	7 6½	7 12
Index Numbers (a) . . .		123	120	126	129	123

* Relates to Khandwa wheat.

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

[The figures are given in pounds per acre of 80 tolas.]

FOURTH EDITION

1st March 1918.	15th April 1918.	30th April 1918.	15th May 1918.	31st May 1918.	15th June 1918.	30th June 1918.	15th July 1918.
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
6 0 4 7	6 0 4 7	6 0 4 7	6 8 4 7	6 8 4 7	6 8 4 12	6 8 4 12	7 4 4 12
8 0 8 12 8 10 6 4 9 8 8 5 8 14	8 0 8 12 8 10 6 4 9 8 8 5 8 14	8 8 10 0 9 8 6 12 9 4 8 14 10 4	9 8 10 0 8 0 10 0 10 4 10 0	8 12 10 0 9 0 8 4 10 0 10 4 10 0	8 12 10 8 9 0 7 8 10 0 9 12 9 12	8 8 10 4 8 12 7 10 9 8 9 8 9 12	8 0 9 8 8 8 7 8 9 4 9 0 9 2
7 14	7 11	8 6	8 8	8 12	8 12	8 8	7 8
8 10 8 4 7 8 7 0 8 12 9 0 8 10 9 10	9 8 8 0 8 12 7 0 8 12 9 0 8 14 9 8	8 15 8 8 10 0 7 8 9 4 10 8 10 0 9 12	8 14 8 8 9 8 8 4 9 0 10 0 9 9 9 12	8 13 8 4 9 8 8 4 8 12 9 12 9 14 9 10	8 11 8 8 9 8 8 0 8 8 9 12 9 6 9 4	8 4 8 0 8 12 7 8 8 8 9 8 8 14 9 4	8 8 7 0 8 4 7 0 8 0 8 12 8 7 9 0
7 11 7 10 9 8 5 14	7 11 8 14 9 8 6 11	7 10 8 8 9 8 6 11	7 0 8 8 8 8 6 11	6 11 7 14 8 12 6 11	6 11 7 8 8 12 6 10	6 11 7 8 8 8 6 10	7 0 7 8 7 12 6 10
7 10	8 0	8 8	8 5	8 8	9 5	9 10	9 10
5 6 5 13 6 0 7 15	5 8 5 13 5 0 7 15	5 6 5 13 5 8 7 0	4 13 5 13 5 8 6 8	4 13 5 13 6 0 6 8	4 13 5 13 6 0 6 8	4 13 5 13 6 8 6 8	4 13 5 13 6 0 6 8
8 12 9 0 7 0 6 0 7 14	10 8 9 0 8 0 6 0 6 9	11 0 9 0 9 0 7 0 6 9	10 8 9 0 9 0 7 0 7 3	11 0 9 0 9 0 7 0 7 3	11 0 9 0 9 0 7 0 7 8	11 0 9 0 9 0 7 0 7 8	11 0 9 0 9 0 6 12 6 9
7 0 7 5	4 10 7 12	4 10 7 5	4 10 7 5	4 10 6 14	4 10 6 11	4 10 6 11	4 10 6 11
7 14	8 0	8 8	8 8	8 10	8 9	8 6	7 10
121	120	112	112	111	111	114	125

B—Retail prices of Wheat in India—*concl.*

Port or province.	District.	FORTNIGHT ENDING				
		31st July 1918.	15th August 1918.	31st August 1918.	15th September 1918.	30th September 1918.
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
Port	Karachi	7 4	7 4	7 0	7 0	7 0
	Bombay*	4 12	4 7	4 7	3 13	3 13
Punjab	Lahore	7 12	7 8	7 12	7 0	6 4
	Ferozepore	8 8	8 4	8 0	7 4	6 4
	Amritsar	8 4	8 0	8 0	7 4	6 4
	Rawalpindi	7 8	6 12	7 2	7 0	6 8
	Lyallpur	8 6	8 2	8 4	7 8	6 10
	Multan	8 12	8 0	7 12	7 8	7 0
Delhi	Ambala	8 12	7 12	7 12	7 2	6 5
	Delhi	7 8	7 0	7 0	5 12	5 8
United Provinces	Benares	7 10½	7 9	6 14	6 8	5 12
	Cawnpore	7 4	6 8	7 0	5 12	5 4
	Meerut	7 8	7 0	6 12	6 0	5 8
	Agra	6 12	7 0	7 1	6 2	5 6
	Lucknow	7 8	7 4	7 0	6 0	4 12
	Aligarh	8 0	7 12	7 4	6 12	6 0
	Shahjahanpur	8 0	6 14	6 14	6 1	5 6
	Fyzabad	7 12	7 8	7 6	7 0	5 8
Central Provinces and Berar.	Nagpur	7 0	6 6	6 1	5 7½	5 12
	Jubbulpore	7 4	6 14	6 12	6 0	5 12
	Raipur	7 12	7 12	6 12½	6 4	6 0
	Akola	6 10	6 10	5 13	5 8	5 4
North-West Frontier Province.	Peshawar	9 2	8 13	8 5	8 2	7 13
Bombay	Poona	4 13	4 13	4 13	3 14	3 14
	Ahmednagar	5 7	5 1	4 11	4 5	4 5
	Ahmedabad	6 0	5 0	5 8	4 8	4 0
	Dharwar	5 9	5 2	5 2	4 14	5 2
Bihar and Orissa	Patna	8 8	9 0	8 8	8 0	6 0
	Bhagalpur	9 0	9 0	9 0	8 8	7 0
	Muzaffarpur	8 8	8 8	7 0	7 0	5 8
	Ranohi	6 4	6 4	6 0	6 0	5 0
	Cuttack	6 9	6 9	6 9	6 9	5 14
Burma	Amherst (Moulmein)	4 10	4 10	4 10	4 10	4 10
	Mandalay	6 11	6 11	6 11	5 14	5 8
(Median Average)		7 8	7 0	7 0	6 3	5 10
Index Numbers (a)		127	137	137	155	170

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100

* Relates to Khandwa wheat.

† Revised figure

The figures state quantity per rupee in seers of 80 tolas.]

FORTNIGHT ENDING									Increase or decrease in fortnight ending 14th February 1919 as compared with preceding fortnight
15th October 1918.	31st October 1918.	15th November 1918.	30th November 1918.	15th December 1918.	31st December 1918.	15th January 1919.	31st January 1919.	14th February 1919.	
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	Per cent.
6 0 8 13	6 0 3 11	5 12 3 6	5 12 3 9	5 0 3 3	5 0 3 8	5 8 3 8	5 8 3 8	5 8 3 8	Nil Nil
6 4 0 8 6 8 6 4 6 12 6 14 6 1	6 4 6 4 6 8 6 6 6 10 7 0 6 1	6 4 6 4 6 8 6 6 6 8 6 12 6 0	6 4 6 4 6 8 6 2 6 8 6 12 6 0	6 4 6 8 6 6 6 6 6 4 6 14 6 0	5 12 6 0 6 2 5 12 5 12 6 14 6 0	5 8 6 0 5 12 5 12 6 0 6 2 5 6	5 8 6 0 5 14 6 4 5 8 6 2 5 4	5 4 5 12 5 12 5 12 5 8 6 8 5 12	+5 +4 +2 +9 Nil -6 -1
5 12	5 12	5 8	5 8	5 12	5 8	5 8	5 8	5 6	+2
5 11½	6 1½	5 14	5 7	5 7	5 11½	5 11½	5 7	5 7	Nil
5 8	5 14	5 8	5 12	5 12	5 12	5 4	5 4	5 8	-5
6 0	6 0	5 12	5 12	6 0	6 0	5 8	5 4	5 4	Nil
5 4	5 10	5 7	5 9	5 10	6 3	5 11	5 10	6 6	+5
5 12	6 0	5 12	5 12	5 8	5 8	5 6	5 6	5 8	-2
5 12	6 4	6 0	6 0	6 4	6 4	6 0	5 12	5 12	Nil
6 6½	6 2	5 12	5 4	5 8	5 8	5 4	5 6	5 6	Nil
5 6	6 4	6 2	6 0	6 0	5 14	6 0	6 0	5 14	+2
4 14	4 14	3 14	3 14	4 13	5 7	5 7	4 8	3 14	+16
5 6	5 8	4 15	5 8	5 8	5 12	5 8	5 8	5 0	+10
5 0	5 0	5 0	5 0	5 4	5 8	5 12	5 0	5 0	Nil
5 4	3 9	3 5	3 5	4 7	5 4	5 4	5 13	5 2	+13
7 13	7 13	7 13	7 13	7 8	7 8	7 9	7 6	7 6	Nil
3 14	3 14	3 14	3 14	3 14	3 10	3 0	3 0	3 0	Nil
4 5	4 5	4 5	4 5	4 5	4 5	4 5	4 5	4 5	Nil
4 8	4 8	4 0	4 0	4 0	4 0	3 8	3 8	4 5	...
4 11	4 12	4 8	4 12	4 8	5 0	4 12	4 8	4 4	+6
7 0	7 8	7 0	7 0	7 0	6 8	6 0	6 0	6 8	-8
6 10	6 4	6 0	6 4	6 2	6 2	6 2	6 2	5 12	+7
5 8	6 0	6 0	6 0	6 0	5 8	5 0	5 0	5 0	Nil
4 8	4 8	4 8	5 0	5 0	5 0	5 0	5 0	4 8	+11
5 14	4 14	4 14	4 14	4 4	4 4	4 4	4 4	1 1	Nil
4 10	3 8	3 8	3 8	3 4	3 4	3 8	3 8	2 4	+8
4 15	4 12	4 9	4 9	4 9	4 9	4 9	4 9	4 9	Nil
5 11½	6 0	5 12	5 10½	5 9	5 9	5 8	5 6½	5 6	+1
167	159	166	169	172	170	174	177	178	

Variations expressed in Index Numbers during the fortnight ending the 14th February as compared with those in the previous fortnight in 1919 and 1918 :—

	1919.			1918.		
	31st January	14th February	Increase or Decrease	31st January	14th February	Increase or Decrease
			Per cent.			Per cent.
India	100	101	+1	100	105	+5
Punjab	100	102	+2	100	98	-2
United Provinces .	100	99	-1	100	106	+6
Central Provinces and Berar.	100	105	+5	100	97	-3

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492 lbs.

IN INDIAN PORTS.

[Index Numbers—Prices for the week ending the 30th July, 1914 = 100.]

Date.	KARACHI.				BOMBAY (DELHI No. 1 WHITE PSEET).		CALCUTTA CLUB No. 2.	
	WHITE (5% BARLEY, 5% DIST. AND 30% RED).		RED (5% BARLEY, 5% DIST. AND 92% RED).		Price.	Index Numbers.	Price.	Index Numbers.
	Price.	Index Numbers.	Price.	Index Numbers.				
Week ending 30th July 1914	s. d. 31 8	100	s. d. 31 3	100	s. d. 32 9	100	s. d. 34 9½	100
" 6th August "	31 3	99	31 0	99	32 10½	100	34 9½	100
" 3rd September "	34 6	110	34 3	110	...	...	34 10½	100
" 1st October "	35 9	113	35 1½	112	33 7	108	...	...
" 5th November "	38 9	123	38 0	122	34 9½	106	41 8½	120
" 3rd December "	40 0	127	39 0	125	35 10½	110	44 4	127
" 30th " "	44 3	140	41 6	133	40 7½	124	...	...
" 7th January 1915	42 6	135	39 6	126	41 0	125	47 4	136
" 4th February "	45 0	143	43 0	138	42 1	128	48 10	140
" 25th " "	50 0	159	48 0	154	41 2	126	50 10	146
" 4th March "	44 6	141	42 6	136	38 4	117	49 10	143
" 1st April "	42 0	133	39 0	125	35 8½	109	40 10½	117
" 6th May "	37 6	119	36 9	118	38 5	117	34 4½	99
" 3rd June "	36 6	116	35 9	114	39 7½	121	34 10½	100
" 2nd July "	34 0	108	33 3	106	...	...	35 10½	103
" 23rd " "	34 9	110	34 0	109	38 6½	118	37 1½	107
" 6th August "	34 9	110	34 0	109	...	...	38 7½	111
" 27th " "	36 0	114	35 0	112	41 4½	126	39 4½	113
" 3rd September "	36 3	115	35 3	113	42 1	128	40 10	117
" 29th " "	38 0	121	37 3	119	40 0	122	40 4½	116
" 8th October "	37 6	119	36 9	118	39 5½	120	40 10½	117
" 5th November "	37 9	120	37 3	119	40 4	128	42 4	122
" 3rd December "	36 9	117	36 6	117	39 6	121	41 10	120
" 7th January 1916	37 4½	119	37 1½	119	39 11	122	42 4	122
" 4th February "	34 9	110	34 6	110	38 9	118	37 10	109
" 3rd March "	33 9	107	33 6	107	37 5	114	38 10	112
" 7th April "	30 9	98	30 6	98	35 3	108	32 11	95
" 5th May "	28 10½	92	28 7½	92	33 8	103	32 11	95
" 12th " "	34 3	109	30 0	96	33 8	103	32 5	93
" 2nd June "	30 3	96	30 0	96	34 7	106	33 3	96
" 30th " "	29 0	92	28 9	92	33 4	102	32 8	94
" 7th July "	29 9	94	29 6	94	34 0	104	32 5	93
" 14th " "	32 0	102	31 9	102	33 8	103	33 2	95
" 28th " "	33 6	106	33 3	106	35 6	108	33 4½	96
" 4th August "	34 0	108	33 9	108	35 6	108	32 10½	94
" 31st " "	36 3	115	34 3	113	36 2	111	33 4½	96
" 8th September "	35 4½	112	31 4½	110	36 7½	112	34 1½	98
" 22nd " "	34 0	108	33 0	106	35 6	108	34 1½	98
" 13th October "	35 6	113	34 6	110	34 9½	106	34 1½	98
" 27th " "	36 6	113	34 6	110	35 2	107	34 1½	98
" 3rd November "	36 3	115	35 3	113	37 0	113	34 11	100
" 24th " "	37 9	120	36 9	118	39 2	120	37 10	109
" 1st December "	38 6	122	37 6	120	39 3	120	41 1	118
" 28th " "	39 3	125	38 3	122	37 6	114	...	...
" 5th January 1917	39 0	124	38 0	122	38 1	116	39 4	113
" 30th March "	38 0	121	37 0	118	36 9	112	36 4	104
" 13th April "	38 6	122	37 6	120	37 4	114	37 4	107
" 4th May "	37 0	117	36 0	115	36 7	112	34 2	98

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492 lbs.—*contd.*
IN LONDON.

[Index Numbers—Price on 30th July, 1914, in the case of Choice White Karachi and that on the first date available in the case of other grades taken as 100.]

Date.	CHOICE WHITE KARACHI.		RED KARACHI.		DELHI.		CHOICE WHITE BOMBAY.		CLUB No. 1.		CLUB No. 2.	
	Price.	Index Num- bers.	Price.	Index Num- bers.	Price.	Index Num- bers.	Price.	Index Num- bers.	Price.	Index Num- bers.	Price.	Index Num- bers.
	<i>s. d.</i>		<i>s. d.</i>		<i>s. d.</i>		<i>s. d.</i>		<i>s. d.</i>		<i>s. d.</i>	
10th July, 1914	39 6 July-Aug.	100	...	...	...	...	...	...	...	...	...	...
1st August "	41 0	104	...	...	...	...	...	...	...	...	...	...
3rd September, 1914	46 0	116	...	...	...	...	...	...	...	...	...	...
1st October "	44 9	113	...	...	...	...	...	...	...	...	...	...
4th November "	48 3	122	...	...	...	...	...	...	...	...	...	...
3rd December "	50 6	128	50 0	100	...	...	...	...	...	...	...	...
16th " "	Nominal	...	...	...	50 9 May-June.	100	...	...	...	...	50 6 April-May Sellers.	100
30th " "	51 6 May-June.	130	53 0 Jan.-Feb.	106	52 0	102	...	...	...	...	52 0 April-May.	103
8th January, 1915	52 3 Do.	132	...	...	53 3 May-June.	105	...	...	...	...	53 6 Do.	106
4th February "	61 0 Do.	151	Nominal	...	61 4½ Do.	121	...	...	...	...	Nominal	...
25th " "	60 3 Do.	153	Do.	...	60 6 April-May.	119	...	...	...	...	64 6 Mar.-April.	128
4th March "	59 0 Do.	149	Do.	...	59 3 Do.	117	...	...	...	...	59 6 April-May.	118
8th April "	58 0 Do.	147	Unoffered	...	Unoffered	...	...	...	...	...	64 3 Do.	127
6th May "	66 3 June-July.	168	64 0 June-July.	128	65 0 May-June.	128	...	...	...	...	65 0 Do.	129
12th " "	63 9 Do.	161	63 3 Do.	126	64 3 Do.	127	68 0	100	67 0	100	...	...
4th June "	61 0 Do.	154	60 9 Do.	121	61 6 June-July.	121	62 9 June-July.	92	62 0 June-July.	93	61 0 June-July.	121
2nd July "	53 0 June	134	52 9 June.	105	53 3 June	105	53 9 Do.	7	53 3 Do.	79	52 9 Do.	104
23rd " "	56 0 July	142	55 7½ July.	111	56 3 July	111	56 9 July	83	56 3 July	84	55 9 July	110
6th August "	56 6	143	56 1½	112	56 9	112	57 3 Do.	84	56 9	85	56 1½	111
27th " "	54 0	137	56 1½	112	56 6	111	57 3 Do.	84	56 9	85	56 1½	111
3rd September "	54 0 July, Sellers.	137	53 7½ July, Sellers.	107	...	...	Nominal	...	56 9 July, Sellers	85	...	...
24th Sept., '15 to 18th April 1916.	No sellers	...	...	...	...	...	...	...	...	...	...	...
19th April, 1916	61 0	154	60 0	120	...	...	...	...	...	...	...	...
28th April to 15th May 1916.	No sellers	...	...	...	...	...	...	...	...	...	...	...
19th May, 1916	63 0 May-June.	159	...	...	...	...	...	...	...	...	...	...
2nd and 9th June, 1916	Nominal	...	...	...	...	...	...	...	...	...	...	...
17th June, 1916	57 0 June-July.	144	...	...	...	...	...	...	...	...	...	...
23rd " "	55 0 June, Sellers.	139	...	...	...	...	...	...	...	...	...	...
27th " "	55 6, Sellers.	141	...	...	...	...	...	...	...	...	...	...
29th " June to 7th July, 1916.	Nominal	...	...	...	...	...	...	...	...	...	...	...
14th July, 1916	58 6 July-Aug.	148	...	...	...	...	...	...	...	...	...	...
22nd " "	59 0 Do.	149	58 6 July-Aug. Sellers.	117	...	...	...	...	...	...	...	...
28th " "	61 3 Do. Sellers.	155	...	...	...	...	...	...	...	...	...	...
4th August "	65 0 Aug.-Sept.	165	...	...	...	...	...	...	...	...	...	...
31st " "	72 6 Sept., Sellers.	184	Nominal	...	...	...	...	...	...	...	...	...
6th September 1916.	73 0 Oct., Paid.	185	Do.	...	...	...	...	...	...	...	...	...
22nd " "	71 0 Do.	102	Do.	...	...	...	...	...	...	...	...	...
14th October "	73 9 Oct.-Nov. Sellers.	187	Do.	...	...	...	...	...	...	...	...	...
21st " "	75 6 Do.	191	Do.	...	...	...	...	...	...	...	...	...
3rd November "	79 0 Paid	200	Nominal	...	79 6 Sellers.	157	...	...	...	...	...	...
24th " "	81 0 Paid	205	Do.	...	79 6 Noml.	157	...	...	...	...	...	...
1st December "	82 0 Buyers	208	Do.	...	79 6 Do.	157	...	...	...	...	...	...
5th to 12th Jan. 1917.	No sellers	...	Do.	...	79 6 Do.	157	...	...	...	...	...	...
2nd February to 30th March 1917	82 0 Feb.-Mar. & Mar.-April.	208	No sellers	...	79 6 Do.	157	...	...	...	...	...	...
4th April 1917	83 0 April-May	210	Do.	...	79 6 Do.	157	...	...	...	...	...	...
18th April to 4th May 1917	85 0 Do.	215	Do.	...	79 6 Do.	157	87 6	129	...	...	...	...

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492 lbs.—contd.
IN INDIAN PORTS—contd.

[Index Numbers—Prices for the week ending the 30th July, 1914=100.]

Date.	KARACHI.				BOMBAY (DELHI No. 1 WHITE PESSY).		CALCUTTA CLUB No. 2.	
	WHITE (5% BARLEY, 3% DIRT, AND 30% RED).		RED (5% BARLEY, 3% DIRT, AND 92% RED).					
	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.
	s. d.		s. d.		s. d.		s. d.	
Week ending 29th June 1917	35 6	113	34 6	110	39 6	121	36 1	104
" 27th July "	37 3	118	36 3	116	38 5	117	37 4	107
" 31st August "	36 6	116	35 6	114	35 2	107	36 4	104
" 28th September "	37 9	120	36 9	118	37 8	115	38 2	110
" 26th October "	38 9	123	37 9	121	40 8	124	...	...
" 30th November "	43 0	137	42 0	134	40 8	124	42 10	123
" 28th December "	43 0	137	42 0	134	40 5	123	...	...
" 4th January, 1918	42 3	134	41 3	132	40 5	123	45 10	132
" 11th " "	42 0	133	41 0	131	41 0	125	46 4	133
" 18th " "	42 0	133	41 0	131	40 3	123	44 10	129
" 25th " "	40 0	127	39 0	125	40 2	123	45 7	131
" 1st February "	39 3	125	38 3	122	39 11	122	45 7	131
" 8th " "	43 0	137	42 0	134	40 5	123	44 10	129
" 15th " "	41 6	132	40 6	130	40 10	125	46 1	132
" 22nd " "	42 6	135	41 6	133	40 10	125	48 10	140
" 1st March "	42 6	135	41 6	133	41 3	126	51 1	147
" 8th " "	42 6	135	41 6	133	41 1	125	48 4	139
" 15th " "	42 0	133	41 0	131	40 6	124	40 4	116
" 22nd " "	42 0	133	41 0	131	40 6	124	39 4	113
" 29th " "	41 6	132	40 6	130	40 9	124	40 10	117
" 5th April "	41 6	132	40 6	130	41 2	126	40 10	117
" 12th " "	41 6	132	40 6	130	41 9	127	41 1	118
" 19th " "	41 0	130	40 0	128	41 10	128	42 10	123
" 26th " "	42 0	133	41 0	131	41 3	126	40 4	116
" 3rd May "	42 0	133	41 0	131	42 1	128	39 4	113
" 10th " "	42 0	133	41 0	131	43 5	133	39 10	114
" 17th " "	42 0	133	41 0	131	43 9	134	40 4	116
" 24th " "	42 6	135	41 6	133	43 7	133	41 1	118
" 31st " "	42 6	135	41 6	133	43 11	134	40 4	116
" 7th June "	42 0	133	41 0	131	42 6	130	41 1	118
" 14th " "	42 0	133	41 0	131	46 8	142	40 10	117
" 21st " "	41 6	132	40 6	130	42 10	131	40 10	117
" 28th " "	41 6	132	40 6	130	48 1	147	40 4	116
" 5th July "	41 6	132	40 6	130	47 8	146	41 7	120
" 12th " "	41 6	132	40 6	130	49 8	152	43 4	125
" 19th " "	43 6	135	41 6	133	49 9	152	44 10	129
" 26th " "	43 0	137	42 0	134	50 7	154	45 1	130
" 2nd August "	44 0	140	43 0	138	50 9	155	45 7	131
" 9th " "	44 0	140	43 0	138	53 9	164	46 4	133
" 16th " "	44 0	140	43 0	138	55 10	170	47 7	137
" 23rd " "	44 0	140	43 0	138	53 7	164	51 10	149
" 30th " "	44 0	140	43 0	138	55 3	169	48 1	138
" 6th September "	44 0	140	43 0	138	56 2	172	50 10	146
" 13th " "	45 0	143	44 0	141	59 6	182	50 10	146
" 20th " "	46 0	146	45 6	146	60 5	184	55 10	160
" 27th " "	52 0	165	51 6	165	61 10	189	72 3	208
" 4th October "	52 0	165	51 6	165	56 11	171	70 3	202
" 11th " "	53 0	168	52 6	168	56 7	173	59 9	172
" 18th " "	53 0	168	52 6	168	56 4	172	...	...
" 25th " "	53 0	168	52 6	168	57 3	175	59 4	171
" 1st November "	53 0	168	52 6	168	57 3	175	65 9	189
" 8th " "	53 0	168	52 6	168	68 1	208	52 9	180
" 15th " "	54 0	171	53 6	171	68 1	208	61 9	177
" 22nd " "	54 6	173	54 0	173	68 1	208	59 9 1/2	172
" 29th " "	54 6	173	54 0	173	66 8	204	70 9	203
" 6th December "	55 0	175	54 6	174	65 2	199	69 9	200
" 13th " "	54 6	173	54 0	173	65 2	199	69 9	200
" 20th " "	55 0	175	54 6	174	65 11	201	67 9	195
" 27th " "	55 0	175	54 6	174	65 2	199	...	...
" 3rd January, 1919	55 0	175	54 6	174	65 2	199	66 9	192
" 10th " "	56 0	178	55 6	178	64 5	197	61 9	177
" 17th " "	56 0	178	55 6	178	62 3	190	63 9	183
" 24th " "	55 6	176	55 0	176	62 7	191	63 6	183
" 31st " "	55 6	176	55 0	176	62 11	192	63 6	183
" 7th February "	55 6	176	55 0	176	63 8	194	64 9	186
" 14th " "	55 6	176	55 0	176	63 8	194	65 0	187
" 21st " "	56 6	179	56 0	179	61 10	189	64 3	185
" 28th " "	59 6	189	59 0	189	60 0	183	63 9	183
" 7th March "	60 6	192	60 0	192	60 0	183	63 3	182

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492 lbs.—*contd.*IN LONDON—*contd.*

[Index Numbers—Price on 30th July, 1914, in the case of Choice White Karachi and that on the first date available in the case of other grades taken as 100.]

Date.	CHOICE WHITE KARACHI.		RED KARACHI.		DELHI.		CHOICE WHITE BOMBAY.		CLUB No. 1.		CLUB No. 2.	
	Price.	Index Num- bers.	Price.	Index Num- bers.	Price.	Index Num- bers.	Price.	Index Num- bers.	Price.	Index Num- bers.	Price.	Index Num- bers.
	<i>s. d.</i>		<i>s. d.</i>		<i>s. d.</i>		<i>s. d.</i>		<i>s. d.</i>		<i>s. d.</i>	
5th to 11th May '17	86 9 May-June quoted.	220	No Sellers	...	79 6 Noml.	157	87 6	129	...	...	...	...
18th May to 8th July.	86 9 „	220	86 3	172	86 9	171	87 6	129	86 9	129	...	..
13th to 20th July „	86 9 „	220	86 3 afloat	172	86 9 afloat	171	89 6	132	86 9	129	...	...
27th July to 10th Aug. 1917	No sellers. Nominal	...	...	...	...	...	...	...	...	...	...	...
17th to 24th Aug. '17	86 9 sellers	220	86 3 sellers	172	86 9 sellers	171	89 6 sellers	132	86 9 sellers	129	...	...
31st Aug. 1917	86 9 Nominal	220	86 3 Nom.	172	86 9 Nom.	171	89 6 Nom.	132	86 9 Nom.	129	...	...
7th September '17 to 2nd Jan. '18	78 0	197	77 6	155	77 6	153	79 0	116	...	...	78 0	154
3rd January to 17th October '18	80 0	203	79 6	159	79 6	157	81 0	119	...	...	80 0	158
18th October '18 to 6th January '19	80 0 afloat	203	80 0 afloat	160	80 0 afloat	158	80 0 afloat	118	...	...	80 0 afloat	158
7th January to 28th February '19.	Nothing offering	to London	...	...	...	...	...	...	...	...	...	...

NOTE.—The Indian price quotations are market, and not F. O. B., prices. The source of these quotations is the Prices Current published weekly by the Chambers of Commerce. The statistics for London are compiled from Renter's telegrams.

FOREIGN SEA-BORNE TRADE.

RETURN, with a prefatory note, showing the IMPORTS and EXPORTS OF MERCHANDISE (*i.e.*, EXCLUSIVE of TREASURE and GOVERNMENT STORES) by SEA from and to the PRINCIPAL COUNTRIES in the NINE MONTHS APRIL to DECEMBER, 1918, AS COMPARED with the CORRESPONDING PERIOD of the PREVIOUS YEAR

PREFATORY NOTE.

The returns of Indian imports and exports, including re-exports of merchandise, (exclusive of treasure and Government stores), by sea during the nine months, April to December, 1918, show a trade balance (excluding treasure) in favour of India of nearly R59 crores or about 1 per cent above that of the corresponding period of the previous year. In the nine months, April to December, 1917, the balance in favour of India was nearly R57 crores.

India's Balance of Trade in the nine months, April to December, 1916, 1917, and 1918, was as follows :—

	Nine months, April to December.		
	1916 R (Lakhs)	1917 R (Lakhs)	1918 R (Lakhs)
Exports of merchandise, including re-exports (private)	1,76,21	1,67,52 (a)	1,81,69 (a)
Imports „	1,12,38	1,10,96	1,22,96
Excess of Exports over Imports	63,86	56,56	58,73
Net Imports of Treasure (private)	—	—	—
Council Bills and Telegraphic transfers paid in India	32,83	12,16	30,91
<i>Sterling Bills on London sold in India</i> . . . . .	...	..	4,84
Enfaced Rupee paper (net imports)	21.1	65.3	6.7
Interest on Enfaced Rupee paper	26.3	24.8	22.9
Balance of Trade	—	—	—

As the publication of the treasure figures has been temporarily discontinued, it is not possible to give here the net (private) exports from April to December, nor the net balance of trade in the same period. It may be of interest to note that the net (private) exports, including treasure, are higher than those of 1917, and also than those of 1916. The balance of trade, so far as shown by the statistics of merchandise, treasure, Council Bills, and Enfaced Rupee paper, in the nine months ended December, 1918, was in favour of India, while in the corresponding period of 1917 it was against India. In 1916, the balance was in favour of India.

The total exports of Indian merchandise in the nine months ended December, 1918, amounted to nearly R173 crores, of which over R96 crores went to ports within the British Empire and about R77 crores to ports outside the Empire. The United Kingdom took 28 per cent of the exports, followed by the United States 14 per cent, Japan 10 per cent, and Italy and France 3 per cent each. Egypt took nearly 9 per cent, but a considerable portion of the shipments to Egypt was transit trade, the exports being consigned to Port Said "for orders." During the same period there were imported into India goods of the value of R123 crores. Of this amount—R72 crores were sent from ports

within the Empire, R57 crores alone coming from British ports. The principal exporter to India, apart from the United Kingdom (R57 crores or 47 per cent), was Japan, which exported goods to the value of over R25 crores (21 per cent). It is interesting to note that the balance of trade in merchandise with Japan showed, in the nine months ending December 1918, a net excess of imports over exports of R7 crores as against an excess of exports over imports of R11 crores in the corresponding period of 1917. The increase in the imports from Japan was chiefly in cotton yarn and piecegoods while there was a considerable decrease in the exports of raw cotton to that country. The United States were the third largest exporter (8 per cent), and Java the fourth (6 per cent).

The following figures showing India's trade with the British Empire and Allies, and Neutral countries during the nine months (April to December) of the years 1916, 1917, and 1918, are interesting :—

*Trade with the British Empire and Allies
April to December.*

	1916 R	1917 R	1918 R
Total Imports	96,73,25,000	98,33,18,000	111,41,48,000
Total Exports of Indian merchandise	1,55,77,99,000	1,48,99,26,000 (a)	1,53,38,34,000 (a)
Balance (net exports)	59,04,74,000	50,66,08,000	41,93,86,000

*Trade with Neutral countries
April to December.*

	1916 R	1917 R	1918 R
Total Imports	15,64,36,000*	12,62,92,000*	11,51,89,000*
Total Exports of Indian merchandise	14,94,40,000	13,11,66,000 (a)	19,39,01,000 (a)
Balance (net exports)	—69,96,000 (b)	48,74,000	7,87,15,000

*Include cargoes of prize vessels.

(a) The figures of exports are subject to correction and include the value of articles of national importance exported on Government account.

(b) Net imports.

INDIA'S CUSTOMERS—RETURN SHOWING the IMPORTS and EXPORTS of MERCHANDISE (i.e. EXCLUSIVE of TREASURE and GOVERNMENT STORES) by SEA from and to the PRINCIPAL COUNTRIES in the NINE MONTHS, APRIL to DECEMBER, 1918, as compared with the CORRESPONDING PERIOD of the previous year.

	VALUE OF TRADE IN MERCHANDISE (APRIL TO DECEMBER)				BALANCE OF TRADE *			
	1917		1918		1917		1918	
	Exports of Indian merchandise (b)	Imports of foreign merchandise	Exports of Indian merchandise (b)	Imports of foreign merchandise	Against India	In favour of India	Against India	In favour of India
	₹ (000)	₹ (000)	₹ (000)	₹ (000)	₹ (000)	₹ (000)	₹ (000)	₹ (000)
BRITISH EMPIRE—								
United Kingdom	41,85,97	63,21,35	48,48,91	57,30,80	21,35,38	—	8,81,89	—
Gibraltar	1,87	72	3,30	1,35	—	65	—	1,95
Aden and Dependencies	63,83	72,12	1,30,18	60,58	8,29	—	—	69,60
Ceylon	7,02,37	1,76,35	8,05,32	2,37,30	—	5,26,02	—	5,68,02
Straits Settlements (including Labuan)	4,54,04	3,94,97	5,33,81	4,40,91	—	59,07	—	92,90
Hongkong	2,99,80	1,00,68	3,02,70	1,44,37	—	1,09,12	—	1,58,33
Egypt	20,50,19	64,64	15,69,35	1,22,38	—	19,85,55	—	14,46,97
Cape Colony	59,58	8	63,36	69	—	59,50	—	62,97
Natal	1,34,34	4,96	1,80,95	12,67	—	1,29,38	—	1,68,28
Mauritius and Dependencies (including Seychelles)	83,39	48,58	1,21,52	1,64,65	—	34,80	43,13	—
East African Protectorate	37,68	30,37	28,77	96,86	—	7,31	68,09	—
Zanzibar and Pemba	24,75	32,21	56,37	51,14	7,46	—	—	5,23
Canada	1,72,75	7,47	2,17,31	4,80	—	1,65,28	—	2,12,51
British West India Islands	20,53	1	24,78	...	—	20,52	—	24,78
Australia (including New Zealand)	5,06,56	53,35	5,72,20	1,01,41	—	4,53,21	—	4,70,79
Other British Possessions	1,70,60	51,30	1,63,47	24,60	—	1,19,30	—	1,38,87
TOTAL BRITISH EMPIRE	89,67,74	73,59,16	96,22,60	71,94,51	21,51,13	37,59,71	9,93,11	34,21,20
FOREIGN COUNTRIES—								
Russia	73,61	2,62	...	...	—	70,99	—	—
Sweden . . . . .	...	52,59	8,36	28,16	52,59	—	19,80	—
Norway	18,50	42,29	25,43	54,44	23,79	—	29,01	—
Germany . . . . .	...	1,07(a)	...	2(a)	1,07	—	2	—
Holland	7,73	47,24	...	22,05	39,51	—	22,05	—
Belgium . . . . .	...	57	...	41	57	—	41	—
France	6,15,38	1,49,13	4,48,07	1,19,19	—	4,66,25	—	3,28,88
Spain	40,15	21,91	52,18	17,17	—	18,24	—	35,01
Switzerland	26,90	33,51	14,43	29,22	6,61	—	14,79	—
Italy	5,13,92	1,62,38	5,85,67	66,96	—	3,51,54	—	5,18,71
Austria-Hungary . . . . .	...	6,25(a)	...	...	6,35	—	—	—
Turkey, Asiatic	1,50,50	45,03	2,58,71	30,85	...	1,05,47	—	2,27,36
Arabia	1,06,62	27,39	1,09,45	29,83	—	79,23	—	79,62
Persia	1,69,34	64,09	2,43,33	82,94	—	1,05,25	—	1,60,39
Borneo (Dutch)	2,45	30,17	1,36	20,36	27,72	—	19,00	—
Java	2,00,30	7,85,47	2,78,59	7,56,92	5,85,17	—	4,78,33	—
Sumatra	55,95	6,12	33,53	4,71	—	49,83	—	28,82
Siam	1,01,34	42,66	70,82	20,21	—	58,68	—	50,61
Indo-China, etc.	84,64	3	1,67,90	5,82	—	84,61	—	1,62,08
China (exclusive of Hongkong and Macao)	3,90,13	1,57,85	1,69,14	1,96,25	—	2,32,28	27,11	—
Japan	22,91,80	11,63,14	17,82,89	25,25,83	—	11,28,66	7,42,94	—
Portuguese East Africa	44,34	5,42	93,90	6,87	—	38,92	—	87,03
Italian East Africa	7,39	22,12	5,08	14,69	14,73	—	9,61	—
United States of America	18,63,70	8,34,23	24,78,44	10,41,04	—	10,29,47	—	14,37,40
West Indies	1,37,56	...	1,83,75	...	—	1,37,56	—	1,83,75
South America	2,69,91	4,36	4,80,00	1,10	—	2,65,55	—	4,78,90
Oceania	14,75	...	36,35	...	—	14,75	—	36,35
Other Foreign Countries	56,27	29,30	1,27,40	26,82	—	26,97	—	1,00,58
TOTAL FOREIGN COUNTRIES	72,43,18	37,36,94	76,54,78	51,01,86	7,58,01	42,64,25	19,63,07	39,15,99
GRAND TOTAL ₹ (1,000)	1,62,10,92	1,10,96,10	1,72,77,38	1,22,96,37	29,09,14	80,23,96	23,56,18	73,37,19
NET BALANCE IN FAVOUR OF INDIA ₹ (1,000)								
						51,14,82		49,81,01

(a) Cargoes of prize vessels

(b) The figures of exports are subject to correction and include the value of articles of national importance exported on Government account

* The figures in the last four columns represent the excess of imports of foreign merchandise over exports of Indian merchandise, and vice versa

DEPARTMENT OF STATISTICS, INDIA ;

March 11, 1919.

G. FINDLAY SHIRAS,

Director of Statistics.

DEPARTMENT OF STATISTICS, INDIA

CALCUTTA, MARCH 11, 1919

Second Forecast of WINTER OILSEEDS (Rape, Mustard and Linseed), 1918-19.

THIS forecast is based upon reports received from provinces where rape, mustard, and linseed are grown to any considerable extent. These provinces contain 98·6 per cent of the total area under rape and mustard and 98·9 per cent of the total linseed area of British India. Of the Indian States, estimates are furnished only by Hyderabad and the States in the Bombay Presidency (including Baroda), no other State framing any estimate. The condition of the crops stated below generally relates to that prevailing in the latter half of February.

Scanty winter rains have affected the crops in almost all the provinces and their present condition and prospects are generally below average. The irrigated crops in the Punjab and the United Provinces, and the rape and mustard crops in the North-West Frontier Province, are reported to be generally good.

I

The total area under rape and mustard, so far as reported, amounts to 2,939,000 acres (excluding the "mixed" crop of the United Provinces, for which no estimate is at present available). This is 994,000 acres or 25 per cent below the revised figure at the corresponding date last year. The detailed figures for the provinces are :—

Rape and Mustard : Second forecast, March.

Provinces and States	1918-19	1917-18	Increase + or Decrease —
	Acres	Acres	Acres
United Provinces (unmixed crop)	120,000	160,000	—40,000
Bengal	1,125,000	1,149,000	—24,000
Punjab	595,000	1,006,000	—411,000
Bihar and Orissa	675,000	827,000	—152,000
Assam	269,000	(a) 264,000	+5,000
Bombay and Sind (including Indian States)	103,000	364,000	—261,000
North-West Frontier Province	47,000	155,000	—108,000
Hyderabad	5,000	8,000	—3,000
TOTAL	2,939,000	3,933,000	—994,000

II

The total area under linseed is reported to be 1,841,000 acres (excluding the "mixed" crop of the United Provinces for which no estimate is at present available). This is 1,091,000 acres or 37 per cent below the area at the corresponding date

of last year. The detailed figures for the provinces are :—

Linseed : Second forecast, March.

Provinces and States	1918-19	1917-18	Decrease —
	Acres	Acres	Acres
Central Provinces and Berar	599,000	1,190,000	—591,000
United Provinces (Unmixed crop)	210,000	350,000	140,000
Bihar and Orissa	580,000	737,000	157,000
Bengal	140,000	144,000	—4,000
Bombay (including Indian States)	64,000	136,000	—72,000
Punjab	32,000	34,000	—2,000
Hyderabad	216,000	311,000	—125,000
Total	1,841,000	2,932,000	—1,091,000

The provincial reports are summarised below :—

Rape and Mustard

United Provinces (39·7 per cent of the total area under rape and mustard in British India)—The total area sown with the unmixed crop was estimated in the first forecast, issued in December last, at 120,000 acres, which is 25 per cent below the area reported at the corresponding date of last year. This figure holds good in the present report. No estimate of the area under the mixed crop* is at present available. Some showers were received in the first week of December, but they were too light to benefit the crops. General and well distributed rainfall towards the end of January did much good to the crops. The eastern districts received sufficient rain in February. In irrigated tracts a normal outturn is anticipated, but the crops suffered from drought in unirrigated tracts in the earlier part of the season, and although the condition has since improved, the outturn is expected to be below normal.

Bengal (20·5 per cent of the total area under rape and mustard in British India)—The area sown is reported to be 1,125,000 acres, which is 2 per cent below the area reported at the corresponding date last year. There was a general deficiency of soil-moisture at sowing time. The continued absence of rain in the months of October to December was thus badly felt in most districts. The January rainfall, although beneficial, came too late to ensure a normal outturn. The average outturn is at present estimated at 67 per cent of the normal, as against 83 per cent estimated at this date last year.

Punjab (16 per cent of the total area under rape and mustard in British India)—The area sown is

(a) Revised figure

* The area under rape and mustard sown interspersed with other crops, such as gram, barley, etc., is given in the final forecast, published in June.

reported to be 595,000 acres (of which 343,000 acres are irrigated) as against 1,006,000 acres at this date last year, or a decrease of 41 per cent. Of the above area 287,000 acres (all irrigated except 13,000 acres) are reported to be under *torii* (an early variety of rapeseed). Very little rain fell in the first three weeks of January. Moderate to heavy rain received towards the end of January, except in parts of the south-east and west, where the fall was light, greatly improved the standing crops. The yield of *torii*, which has been nearly all harvested, is below normal to normal. The condition of other oilseeds is average to good on the irrigated, and generally below average on the unirrigated area.

Bihar and Orissa (11.5 per cent of the total area under rape and mustard in British India).—The area sown is estimated at 675,000 acres, which is 18 per cent below the area reported at this date last year. The decrease is attributed to the failure of late rains. In December light and insufficient showers fell in the Orissa and Chota Nagpur divisions and in parts of Shahabad, Monghyr, and Bhagalpur. In January the rainfall was general and above normal all over the province, but it was too late to be of any good to the early rapeseed crop. The season was decidedly unfavourable for the spring oilseed crops, owing to drought in the early part of the season. According to district reports the yield is estimated at 63 per cent of the normal, as against 90 per cent last year, but the Provincial Director of Agriculture is of opinion that, allowing for some improvement of late crops owing to the January rainfall, the actual outturn will not probably fall short of 70 per cent of the normal.

Assam (4.8 per cent of the total area under rape and mustard in British India).—The total area is now estimated at 269,000 acres, which is 2 per cent above last year's area. The weather continued dry since the issue of the preliminary forecast, and the growth of the crop was much affected. The average outturn per acre is estimated at 76 per cent of the normal, the same as last year, on account of want of rain, and the total yield is accordingly estimated at 46,000 tons, or 2 per cent more than that of last year.

Bombay and Sind (4.2 per cent of the total area under rape and mustard in British India).—The total area reported is 103,000 acres (17,000 acres being in the Indian States), which is 72 per cent below the area reported at the corresponding date last year. The decrease is attributed to low inundation and the absence of rain. In Sind the crop is reported to be doing well in Nawabshah, Upper Sind Frontier, and the Khairpur State, but poor in Sukkur and Larkana, and fair elsewhere. In Baroda and some of the other Gujarat States the crop is in fair condition.

North-West Frontier Province (1.9 per cent of the total area under rape and mustard in British India).—The area sown is reported to be 47,000 acres, (10,400 acres only being irrigated) which is 70 per cent below the area reported at the corresponding date last year. The decrease is chiefly due to drought. The recent rains in January were late for further sowings, but they have benefited the crop to some extent, and the condition is now generally average in all the districts except Dera Ismail Khan, where it is reported to be below normal.

Hyderabad reports 5,000 acres under mustard, as against 8,000 acres at this date last year. The outturn is estimated at 285 tons.

Linseed

Central Provinces and Berar (37.1 per cent of the total area under linseed in British India).—The

area placed under linseed is reported to be 599,000 acres, which is nearly 50 per cent below the area at this date last year. The large shrinkage in area is mainly due to the unfavourable conditions at sowing time. Continued drought, absence of winter showers, and hail in February have caused considerable damage to the crop. Prospects are poorest in Chanda, Wardha, and Nagpur, being 15, 8 and 5 per cent of the normal, respectively. Only Damoh, Jabulpore, and Mandla report a normal crop, but in the remaining districts the estimates range from 21 per cent in Nimar to 75 per cent in Seoni. For both the Central Provinces and Berar together, the outturn is estimated at 41 per cent of the normal.

United Provinces (28.9 per cent of the total area under linseed in British India).—The area under the *unnixed* crop was estimated in the first forecast to be 210,000 acres, which is 40 per cent below the area reported at the corresponding date of last year. The figure remains unchanged. No estimate of the area under linseed grown in combination with other crops is available at present.* The season and condition of the linseed crop are as described under "rape and mustard."

Bihar and Orissa (21.1 per cent of the total area under linseed in British India).—The total area sown is reported to be 580,000 acres, which is 21 per cent below the area reported at this date last year. Sowings were curtailed in most districts for want of sufficient moisture in the soil and the failure of the late rain. The season was decidedly unfavourable owing to drought in the early part of the season. According to the estimates of the District Officers the average outturn is estimated at 66 per cent of the normal, as against 98 per cent last year. The Provincial Director of Agriculture is inclined to raise this estimate to 70 per cent of the normal owing to some improvement of late crop due to the rain received in January.

Bengal (5.8 per cent of the total area under linseed in British India).—The total area sown is reported to be 140,000 acres, which is 3 per cent below the area at this date last year. The season is described above under "rape and mustard." The average outturn is estimated at 56 per cent of the normal, as against 69 per cent estimated at this date last year.

Bombay (4.8 per cent of the total area under linseed in British India).—The total area sown is reported to be 64,000 acres (7,000 acres being in the Indian States), which is 53 per cent below the area reported at this date last year. Owing to unfavourable season cultivation was largely restricted in the Deccan. The crop is fair in East Khandesh and Satara; elsewhere its condition is unsatisfactory, except in places where it was helped by irrigation. In the Karnatak the crop is doing fair in Dharwar and in parts of Bijapur, but elsewhere the condition is poor for want of moisture.

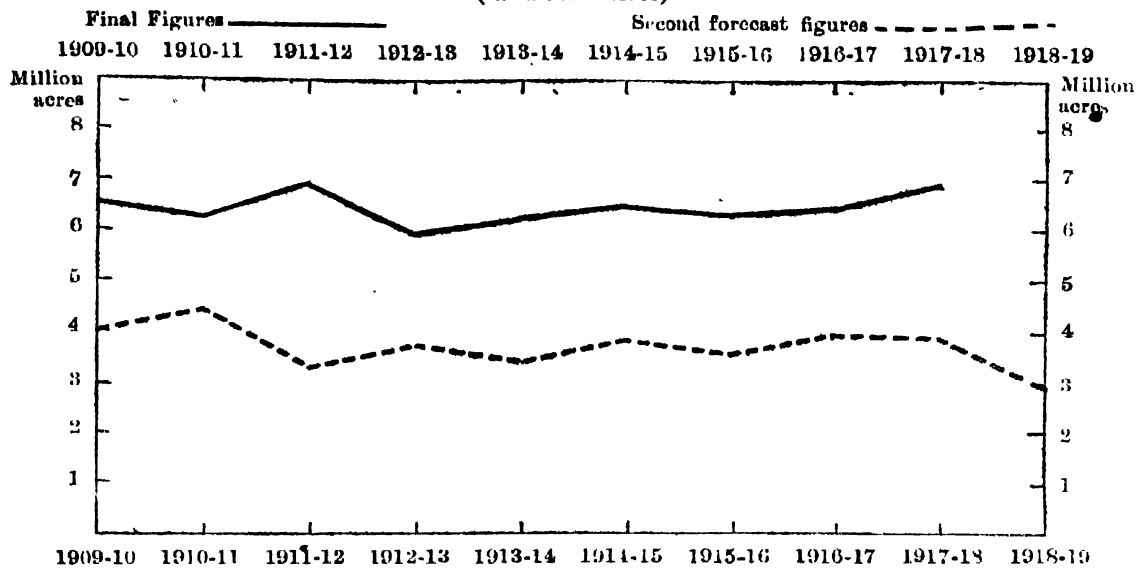
Punjab (1.2 per cent of the total area under linseed in British India).—The area sown is reported to be 32,000 acres, as against 34,000 acres estimated at this date last year; this is short of last year's actual area by 19 per cent. The condition of the crop is reported to be average to good on the irrigated, and generally below average on the unirrigated area.

Hyderabad reports 216,000 acres under linseed as compared with 341,000 acres last year, showing a decrease of 37 per cent. The outturn is estimated at 21,000 tons, as against 19,000 tons last year.

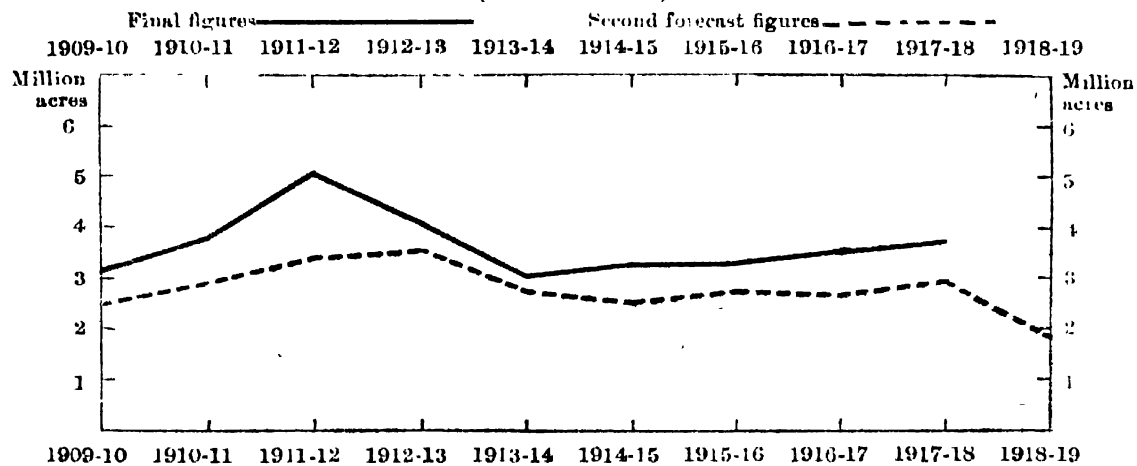
Charts.—The two charts below show (1) the second estimates of acreage, and (2) the final figures, for all the reporting provinces in respect of each crop.

* The area under linseed sown interspersed with other crops, such as gram, barley, etc., is given in the final forecast, published in June.

AREA OF RAPE AND MUSTARD (In million acres)



AREA OF LINSEED (In million acres)



Oilseeds Crops in Foreign Countries.—From the latest information published by the International Institute of Agriculture, Rome, it appears that the estimates of the linseed crop of 1918 in the United States of America are 1,937,000 acres and 366,000 tons, as compared with 1,808,000 acres and 211,000 tons in the preceding year. The estimates for the

Canadian crop of linseed are 1,068,000 acres and 192,000 tons, as against 918,000 acres and 148,000 tons in the previous year. The estimate of the area under linseed in the Argentine in 1918-19 is 3,309,000 acres, as against 3,232,000 acres in 1917-18. From unofficial sources it appears that the present linseed crop in the Argentine will amount to about 705,000 tons.

G. FINDLAY SHIRRAS,
Director of Statistics.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 11.} DELHI, SATURDAY, MARCH 15, 1919.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.**Government of India Notifications, Appointments, Promotions, etc.**

HOME DEPARTMENT**NOTIFICATIONS.****ESTABLISHMENTS.***Delhi, the 11th March 1919.*

No. 1849-C.—Mr. J. P. Wilson is permitted to resign His Majesty's Indian Civil Service, with effect from the 24th November 1918.

MEDICAL.*The 10th March 1919.*

No. 1810-C.—Major W. V. Coppinger, D.S.O., M.D., F.R.C.S.I., I.M.S., is appointed to be Professor of Ophthalmic Surgery, Medical College, Calcutta, and Ophthalmic Surgeon to the Medical College Hospitals with effect from the date on which he assumes charge of his duties.

The 12th March 1919.

No. 1861-C.—The services of Lieutenant Colonel C. H. L. Meyer, I.M.S. (retired), are replaced at the disposal of the Government of Bombay with effect from the date on which he is relieved of his military duties.

PUBLIC.*The 14th March 1919.*

No. 1920-C.—The following is republished from the *London Gazette* no. 31174, dated the 11th February 1919, for general information :—

AT THE COURT AT BUCKINGHAM PALACE.**The 10th day of February 1919.****PRESENT :****THE KING'S MOST EXCELLENT MAJESTY IN COUNCIL.**

This day the Right Honourable Sir Satyendra Prasanna Sinha, K.C., having been appointed a Member of His Majesty's Most Honourable Privy Council on the 14th day of January 1919, was, by His Majesty's command, sworn, and took his place at the Board accordingly.

ALMERIC FITZROY.

J. H. DuBOULAY,
Secretary to the Government of India.

DEPARTMENT OF EDUCATION.**NOTIFICATIONS.****ECCLESIASTICAL.***Delhi, the 10th March 1919.*

No. 101.—The Reverend W. E. McFarlane, a temporary Chaplain on the Indian Ecclesiastical Establishment, is permitted to resign the service with effect from the date on which he relinquished charge of his duties at Bombay.

The 12th March 1919.

No. 104.—The Reverend G. H. Bruce Kerr, a temporary chaplain on the Indian Ecclesiastical Establishment, is permitted to resign the service with effect from the date on which he relinquished charge of his duties at Bombay.

The 14th March 1919.

No. 106.—The Reverend W. P. Twentyman, a temporary chaplain on the Indian Ecclesiastical Establishment, has been permitted to resign the service with effect from the date on which he has relinquished charge of his duties.

EDUCATION.

The 14th March 1919.

No. 276.—In this Department notification no. 236, dated the 4th March 1919, "the Hon'ble Mr. Justice G. C. Rankin" should be read for "the Hon'ble Mr. Justice J. T. Rankin."

H. SHARP,

Offg. Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Delhi, the 12th March 1919.

No. 9.—The Governor General in Council is pleased to order the following reversion and promotions in the rank of Chief Engineer:—

Name.	From	To	Date.
Mr. W. F. Holmes, C.I.E..	Chief Engineer, 1st class, temporary.	Chief Engineer, 2nd class, permanent.	8th March 1919.
Mr. F. W. Woods .	Chief Engineer, 2nd class, permanent.	Chief Engineer, 1st class, temporary.	Ditto.
Mr. H. W. M. Ives	Chief Engineer, 2nd class, officiating.	Chief Engineer, 2nd class, temporary.	Ditto.

F. C. ROSE,

Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATIONS.

Delhi, the 11th March 1919.

No. 837-Est. A.—The services of Lieutenant A. E. A. Dunston, Royal Lancaster Regiment, are replaced at the disposal of His Excellency the Commander-in-Chief in India, with effect from the 4th October 1918.

The 12th March 1919.

No. 870-Est. A.—Lieutenant-Colonel R. E. Holland, C.I.E., of the Political Department, is appointed to officiate as Political Secretary to the Government of India, with effect from the 22nd February 1919, and during the absence on leave of the Hon'ble Sir John Wood, K.C.I.E., C.S.I., or until further orders.

The 14th March 1919.

No. 904-Est. A.—Khan Bahadur Sayed Mobarak Ali Shah, Indian Attaché to His Britannic Majesty's Consul General and Agent of the Government of India in Khorasan, is granted privilege leave for three months with effect from the 1st March 1919, combined with furlough for six months, under Articles 233 and 338(a) of the Civil Service Regulations.

No. 734-G.—With the sanction of His Majesty's Government, the Governor-General in Council is pleased to recognise provisionally the appointment of Senor Don Luis Rubio Amoedo as Consul for Spain at Bombay.

DENYS BRAY,

Secretary to the Government of India.

The 12th March 1919.

No. 861-Est. B.—Brigadier-General J. L. Rose, C.I.E., 1st—1st King George's Own Gurkha Rifles (The Malaun Regiment), is appointed Inspector-General, Imperial Service Troops, with effect from the 10th October 1914.

The notification of the Government of India in the Foreign and Political Department No. 2577-Est. B., dated the 15th October 1914, is hereby cancelled.

No. 865-Est. A.—Captain J. N. Turner, Indian Medical Department, Civil Surgeon at Gangtok, is granted privilege leave for 60 days with effect from the 8th March 1919, or the subsequent date on which he avails himself of the leave.

No. 867-Est. A.—Lieutenant-Colonel J. W. Watson, Indian Medical Service, an Agency Surgeon of the 2nd Class, is posted as Agency Surgeon in the Eastern States of Rajputana, with effect from the 24th January 1919.

No. 869-Est. A.—The Hon'ble Sir John Wood, K.C.I.E., C.S.I., Political Secretary to the Government of India, is granted privilege leave for 4 months and 17 days, combined with furlough for 4 months and 13 days, with effect from the 22nd February 1919, under Articles 233 and 308 (b) of the Civil Service Regulations.

The 13th March 1919.

No. 884-Est. A.—Lieutenant-Colonel W. F. T. O'Connor, C.I.E., of the Political Department, was employed on special duty under the orders of the Government of India in the Foreign and Political Department during the period from the 10th November to the 6th December 1918, inclusive.

The 14th March 1919.

No. 907-Est. A.—Lieutenant-Colonel H. A. K. Gough, C.I.E., of the Political Department, is granted privilege leave for three months, combined with furlough for one year, with effect from the 27th October 1918, under Articles 233 and 308 (b) of the Civil Service Regulations.

R. E. HOLLAND,

Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Delhi, the 11th March 1919.

No. 370-F. E.—Mr. G. W. Glass, Senior Accountant, has been appointed to officiate as Assistant Accounts Officer, Class II, in the office of the Deputy Accountant General, Posts and Telegraphs, Delhi, with effect from the 25th February 1919 and until further orders.

No. 371-F. E.—Mr. L. S. Deane, an officer, Class II, Indian Finance Department, has, on reversion from deputation to the Military Accounts Department, been posted as Deputy Auditor (Supernumerary), North Western Railway, with effect from the 4th February 1919.

No. 372-F. E.—Mr. M. K. Sen Gupta has been appointed a probationer in the General List of the Indian Finance Department, with effect from the 27th February 1919, and has been attached to the office of the Accountant General, Bengal, from the same date.

The 13th March 1919.

No. 388-F. E.—Mr. M. Butler has been posted as Examiner, Local Fund Accounts, United Provinces, with effect from the 1st March 1919.

Mr. S. M. L. Bean has been posted as Deputy Accountant General, United Provinces, with effect from the 1st March 1919.

No. 389-F. E.—Mr. S. C. Gupta has been posted as Assistant Accountant General, Bengal, with effect from the 8th March 1919.

No. 390-F. E.—Mr. T. E. McCullagh, Senior Accountant, has been appointed to officiate as Assistant Accounts Officer, Class II, in the office of the Deputy Accountant General, Posts and Telegraphs, Delhi, with effect from the 6th March 1919 and until further orders.

No. 391-F. E.—Mr. B. L. D'Silva, a Senior Accountant in the office of the Comptroller-Central Provinces, now on privilege leave, has been appointed to officiate as Assistant Accounts Officer, Class II, in that office, with effect from the 1st March 1919.

Mr. N. C. Som, a Senior Accountant in the office of the Comptroller, Central Provinces, has been appointed to officiate as Assistant Accounts Officer, Class II, in that office with effect from the same date and during the absence of Mr. D'Silva on privilege leave.

No. 392-F. E.—Mr. Indar Singh has been appointed a probationer in the General List of the Indian Finance Department with effect from the 1st March 1919 and has been attached to the office of the Accountant General, United Provinces, from the same date.

Mr. T. K. Chinmayanandam has been appointed a probationer in the General List of the Indian Finance Department with effect from the 5th March 1919 and has been attached to the office of the Accountant General, Bengal, from the same date.

No. 393-F. E.—Mr. J. W. Fellingner, Assistant Accounts Officer, Class I, in the office of the Accountant General, United Provinces, has been granted privilege leave for 3 months with effect from the 3rd March 1919.

Mr. E. J. Thomson, a Senior Accountant in the office of the Accountant General, United Provinces, has been appointed to officiate as Assistant Accounts Officer, Class II, in that office, with effect from the same date and until further orders.

H. F. HOWARD,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

COMMERCE—WAR.

Delhi, the 15th March 1919.

No. 2378-D.—The following extract from the Board of Trade Journal, dated the 6th February 1919, is published for general information :—

GOVERNMENT NOTICES AFFECTING TRADE.

Relaxation of export prohibitions.

The Board of Trade announces that the following relaxation of the existing prohibitions of export will be brought into force as from to-day. Further relaxations will be announced in subsequent issues of the "Journal."

A. EXPORT PROHIBITIONS.

The following is a list of the articles affected and of the changes made in the nature of the prohibitions applicable to each. In explanation of the changes it should be noted that goods on List A are prohibited to all destinations, and goods on List B to all destinations outside the British Empire, while goods on List C are prohibited only to countries neighbouring enemy countries.

It will of course be understood that the existing position regarding trading with enemy countries is in no way affected by these modifications.

[NOTE.—Attention is called to the fact that by the Proclamation of the 1st October, 1918, *all goods*, whether mentioned by name or not (except printed matter and accompanied personal effects) are prohibited on List C.]

• HEADINGS TRANSFERRED FROM ONE LIST TO ANOTHER.

Heading	From	To
Aerated and mineral waters	A	C
Boots and shoes (children's), with soles or uppers of leather	A	C
Iridium and its alloys and manufactures containing iridium	B	C
Jute yarns	A	C
*Hair, animal, and tops noils, mixture waste and yarns thereof	A	C
Tin and alloys of tin	A	C
Tin ore	A	C

CHEMICALS.

Cream of tartar	A	C
Phosgene (carbonyl chlorides)	A	C
†Tin, compounds of, except chlorides and oxide of tin	B	C
Tin, oxide of	A	C

HEADINGS ALTERED.

DELETE.

- (A) Barley, barley meal, and pearled and pot barley.
- (A) Spirits, potable, of a strength less than 43 deg. above proof.
- (A) Tea, including tea waste, sweepings, dust and fluff, whether denatured or not.
- (A) Telegraphs (including wireless) and telephones, and instruments and material for, including valves for W. T. apparatus.

SUBSTITUTE.

- (A) Barley and barley meal.
- (C) Pearled and pot barley.
- (A) Spirits, potable, of a strength less than 43 deg. above proof, except gin.
- (C) Gin.
- (A) Tea other than green tea, including tea waste, sweepings, dust and fluff, whether denatured or not.
- (C) Tea, green.
- (A) Telegraphs and telephones, wireless, and instruments and material for W. T. apparatus, including valves.
- (C) Telegraphs and telephones other than wireless, and instruments and material for such telegraphs or telephones.

No. 2406-D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following amendment shall be made in the preamble to this Department Notification No. 553-D., dated the 18th January 1919, as subsequently amended:—

In Clause (C).—

After the word "Greece" add the words "Iceland, Faroe Islands, Czecho-Slovakia, Alsace-Lorraine, and the portions of Austria-Hungary and territories on the left bank of the Rhine in the occupation of the Armies of the Associated Governments".

CUSTOMS—WAR.

The 15th March 1919.

No. 2333-D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following amendment shall be made to the Schedule appended to this Department Notification No. 553-D., dated the 18th January 1919, as subsequently amended:—

Delete the entry:—

- (a) Jute nitrate bags.

(* This prohibition relates only to such commodities as horse hair, cattle hair, rabbit fur, etc., which are not strictly speaking textile hairs. It does not include such substitutes for wool as mohair alpaca, cashmere, camel hair, etc., which remain on List A.)

† Chlorides of tin are already on List C.

CUSTOMS—ESTABLISHMENTS.

The 15th March 1919.

No. 2346-D.—Mr. G. M. Robertson, I.C.S., has been appointed to officiate as an Assistant Collector in the Imperial Customs Service, with effect from the 28th February 1919, and has been posted to Bombay.

INTERNAL TRADE.

The 15th March 1919.

No. 2385-D.—*Corrigendum.*—In the Notification of the Government of India in this Department No. 2003-D., dated the 1st March 1919, for the words "17th February 1919" read "15th February 1919".

POST AND TELEGRAPH ESTABLISHMENTS.

The 15th March 1919.

No. 927.—Mr. M. A. Thompson, Deputy Director-General, Telegraph Traffic, is granted privilege leave for one month with effect from the forenoon of the 5th March 1919.

The following officiating appointment is made *vice* Mr. M. A. Thompson, or until further orders :—

Mr. F. T. de Monte, Assistant Director-General, Telegraph Traffic, to act as Deputy Director-General, Telegraph Traffic.

SUSPECT FIRMS.

The 15th March 1919.

No. 2295.D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following additions and alterations shall be made in the schedule appended to the notification in this Department No. 619-D., dated the 25th January 1919, as subsequently amended, *viz.* :—

ADDITIONS.

MOROCCO.

Salama, Viuda de S., Melilla.

NETHERLANDS.

"Farnsum" N/V., Scheepsbouw Maatschappij Gebrs. Niestern
(*see under* Niestern Gebrs.).
Hollandia Pelter Ijenfabriek, Hartmans-
straat 35A, Rotterdam.
Niestern Gebroeders N/V., Scheepsbouw
Maatschappij "Farnsum," Farnsum,
Delfzijl.

Petroleum Handel Maatschappij, De Ruij-
terkade 125, Amsterdam.
Wagenborg, Egbert, Waterstraat, Delfzijl.

NETHERLAND EAST INDIES.

Djokjakarta Handelsmaatschappij, Djokjakarta, Java.

SPAIN.

Berthold, Ricardo, Calle Coello 193,
Barcelona.
Legler, Hermann (of Numax S/A.), Bar-
celona.
Massenez, Otto, Hotel Malaga, Madrid ;
and Fontanella 10, Barcelona ; also at
Alcola and Henares.

Ohliger, Ernest (of Numax S/A.), Calle
Alcoy 13, Barcelona.
Streichardt, Otto (of Numax S/A.),
Barcelona.

REMOVALS.**MEXICO.**

Bach, S., Mexico City.
Gaitan, Juan, Mexico City.
Hess, Edward, Tepijulapa.

MOROCCO.

Abitbol, Moses, & Sons (Abitbol, Joseph M., Samuel M., Rafael M.), Laraiche.

NETHERLANDS.

Kruthoffer Doll, Veerkade 8, Rotterdam.

NETHERLAND EAST INDIES.

Begeer, Koninklijke Utrechtsche Fabriek van Juweelen, Zilverwerken en Penningens, van C. J., Samarang.
Fenjan, Macassar.

PERU.

Said e Hijos, Arequipa.

SPAIN.

Pedret Garriga, J., Cortes 702, Barcelona.
Penas, Hijos de Francisco de las, Alameda de Colon 26, Malaga.
Ramos & Montilla, Malaga.

No. 2298-D.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following alteration shall be made in the Schedule appended to the Notification in this Department No. 724-D., dated the 14th December 1918, as subsequently amended, *vis.* :—

Alteration.

Magan S. Dave, Bangkok

should read

Magan S. Davo, Bangkok.

A. H. LEY,

Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 14th March 1919.

PART A.**PROMOTIONS.**

No. 537.—The undermentioned officers are granted, subject to His Majesty's approval, the temporary rank specified while holding the appointments noted :—

*To be temporary Majors.**Deputy Assistant Adjutant Generals.*

Captain R. C. V. Porter, West India Regiment. Dated 6th October 1918.

Captain H. Bown, The Prince of Wales's Volunteers (South Lancashire Regiment). Dated 6th October 1918.

Deputy Assistant Adjutant and Quartermaster General.

Captain L. Mellersh-Jackson, The Duke of Cambridge's Own (Middlesex Regiment). Dated 11th November 1918.

Special Appointment (graded as Deputy Assistant Quartermaster General).

Lieutenant (temporary Captain) A. K. Tennant, The Royal Sussex Regiment. Dated 11th November 1918.

No. 538.—Lieutenant J. T. Hemans, Royal Field Artillery, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding an appointment as Staff Captain. Dated 1st February 1919.

No. 539.—Lieutenant G. Archer, The Devonshire Regiment, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding an appointment as Station Staff Officer, 1st class. Dated 21st February 1919.

No. 540.—In Army Department Notification No. 268, dated the 7th February 1919, for "Dated 15th December 1918" read "Dated 15th November 1918."

INDIAN ARMY.

No. 541.—The following promotions are made, subject to His Majesty's approval :—

Captain to be Major.

Macan Saunders, D.S.O., 36th Sikhs. Dated 23rd December 1918.

Lieutenants to be Captains.

Bertram Wilson Browning, 9th Rhopal Infantry.	Dated 22nd January 1917.
John Richard Landon Bradshaw, 14th Murray's Jat Lancers.	} Dated 16th December 1918.
Arthur Handcock Bagley, 8th Rajputs	
Montage Hay Hawkes, 12th Pioneers (The Kelat-i-Ghilzie Regiment).	Dated 23rd December 1918.
Charles Edward Elliot Palin, 43rd Erinpura Regiment.	Dated 13th January 1919.
Robert Maitland Roy, 73rd Carnatic Infantry.	Dated 22nd January 1919.
Stanley Clemence, attached 7th Gurkha Rifles.	Dated 14th February 1919.

Second Lieutenants to be Lieutenants.

Percy George Phelan, attached 103rd Mahratta Light Infantry.	} Dated 31st January 1919.
Ross Cosens Howman, attached 85th Burman Rifles.	
William Perrott Fogerty, attached 57th Wilde's Rifles (Frontier Force).	
Hugh Bullard, attached 85th Burman Rifles.	
Charles Maurice Waddington Loftus Townshend, attached 9th Hodson's Horse.	

No. 542.—Major C. W. G. Walker, D.S.O., 37th Dogras, is granted, subject to His Majesty's approval, the temporary rank of Lieutenant-Colonel while holding an appointment as General Staff Officer, 1st grade. Dated 11th February 1919.

No. 543.—Major M. H. Lucas, 37th Lancers (Baluch Horse), is granted, subject to His Majesty's approval, the temporary rank of Lieutenant-Colonel while holding a special appointment graded as Assistant Adjutant and Quartermaster General. Dated 13th February 1919.

No. 544.—The undermentioned officers are granted, subject to His Majesty's approval, the temporary rank specified and while holding the appointments noted :—

To be temporary Lieutenant-Colonels.

General Staff Officer, 1st grade.

Major F. G. Gillies, 33rd Queen Victoria's Own Light Cavalry. Dated 5th October 1918.

Special Service Officer (graded as General Staff Officer, 1st grade).

Major G. P. Grant, D.S.O., 106th Hazara Pioneers. Dated 17th October 1918.

To be temporary Captains.

Assistant Provost Marshals.

Lieutenant A. L. Collingwood, 117th Mahrattas. Dated 23rd October 1918.
 Lieutenant W. J. C. Phillips, Indian Army. Dated 6th December 1918.
 Lieutenant J. C. Sutton, Indian Army. Dated 13th December 1918.

No. 545.—Lieutenant M. C. T. Gompertz, 8th Rajputs, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding an appointment as Staff Captain. Dated 19th November 1918.

No. 546.—Lieutenant E. de V. Moss, 112th Infantry, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding an appointment as Staff Captain. Dated 20th January 1919.

INDIAN MEDICAL SERVICE.

No. 547.—The following promotions are made, subject to His Majesty's approval :—

Captains to be Majors.

William Percival Gould Williams, M.B.

Siavax Byramjee Mehta, F.R.C.S.E.

Gilbert Holroyd, M.B.

Pheroze Kharsedji Tarapore.

Dwarkanath Dharmaji Kamat.

Sites Chunder Chuckerbutty.

Alexander Frederick Babonau, M.B.

Joseph Frain James, M.B.

Dated 2nd February 1919.

Dated 7th March 1919.

No. 548.—With reference to Army Department Notification No. 547, dated the 14th March 1919, Major Joseph Frain James, M.B., Indian Medical Service, will take seniority in his present rank from the 1st September 1918, next below Major Kanwar Shumshere Singh, Indian Medical Service, and next above Major Andrew Smith Leslie, M.B., Indian Medical Service, his previous forfeited service having been restored for good service in the field.

No. 549.—With reference to Army Department Notification No. 2165, dated the 20th September 1918, Major Edmund Brodie Munro, M.B., Indian Medical Service, will take seniority in his present rank from the 2nd August 1918, next below Major David Livingstone Graham, M.B., F.R.C.S.E., Indian Medical Service, and next above Major Roger Brighthouse Nicholson, M.C., Indian Medical Service, his previous forfeited service having been restored for good service in the field.

No. 550.—The promotion to present rank of the following Majors is antedated as shown, subject to His Majesty's approval :—

	From.	To
Hugh Basil Drake.		
Ernest Charles Hodgson, D.S.O.		
William Sim McGillivray, M.D.		
William Gillitt, C.I.E. M.D. (Temporary Lieutenant-Colonel).		
Charles Harrison Barber, M.B.		
William Tarr, M.D., F.R.C.S.E.		
Hugh Watts, M.B.		
Ivor Davenport Jones, M.D. (Acting Lieutenant-Colonel).	Dated 30th July 1915.	
Walter Taylor Finlayson, D.S.O.		
William Thomas McCowen.		
Hugh Ellis Stanger-Leathes.		
Edmund Arthur Roberts, D.S.O.		
Michael Joseph Quirke, M.B.		
John Morgan Holmes, M.B.		
Maurice Forbes White, M.B.		
Terence Francis Owens.		
George Francis Innes Harkness (Retired).		
Alexander William Montgomery Harvey, M.B. (Brevet Lieutenant-Colonel).	Dated 31st August 1915.	
William Frederick Brayne, M.B.		
Merwan Sorab Irani.		
Seymour Whitworth Jones.		
John Anderson, M.B. (Acting Lieutenant-Colonel).	Dated 30th January 1916.	
Geoffrey Gratrix Hirst.		

	From.	To.
Horace Sidney Matson, M.B.	Dated 1st March 1916.	Dated 1st September 1915.
Francis Hugh Stewart, M.B.		
Alfred Henry Proctor, D.S.O., M.D.		
Robert Tait Wells, M.B.		
Ian Macpherson Maorae, M.B. (Acting Lieutenant-Colonel).		
Charles Cecil Connock Shaw, M.D.		
James William Herbert Babington, M.D.	Dated 1st August 1916.	Dated 15th October 1915.
Alexander Spalding Mackie Peebles, M.D.		
Francis Broughton Shettle.		
Arthur Francis Hamilton, M.B., F.R.C.S.		
Arthur Anderson McNeight, M.B.		
Hugh Clive Buckley, M.D., F.R.C.S.E.		
Mathew Robert Cecil MacWatters, M.B., F.R.C.S.	Dated 1st September 1916.	Dated 15th November 1915.
William Haywood Hamilton, D.S.O., F.R.C.S. (Brevet Lieutenant-Colonel).		
John Cunningham, M.D.		
Herman Falk, M.B.		
Alexander Cameron, M.B.		
Arthur Denham White, M.B.		
Norman Methven Wilson.	Dated 1st February 1917.	Dated 1st September 1917.
John Stevenson O'Neill, M.C., M.B.		
William Stewart Nealon.		
Carl Henry Reinhold, M.C., F.R.C.S.E.		
William Dundas Wright, M.B.		
Vernon Northwood Whitamore.		
William Jackson Powell, M.B.	Dated 1st September 1917.	Dated 1st September 1917.
Cadwallader Edwards Palmer, M.B.		
Broderick Edward Middleton Newland.		
Lewis Albert Hodgkinson Lack, M.B.		
Edgar John Cecil McDonald.		
John Francis Boyd.		
Narendra Singh Sodhi, M.C.		
William Cowan Gray, M.B.		

INDIAN ARMY RESERVES.

No. 551.—The following promotions are made, subject to His Majesty's approval :—

*Cavalry Branch**Lieutenants to be Captains.*

Henry James Leigh Fremlin. Dated 11th December 1918.
Edward Lawrence Murphy. Dated 24th December 1918.

• *Second Lieutenant to be Lieutenant.*

Guy Eric Howe. Dated 28th November 1917.

*Infantry Branch.**Lieutenants to be Captains.*

Alexander Francis Dobbs. Dated 1st September 1915 (but without pay and allowances prior to 1st September 1916).

Daniel Vincent McCallum.	}	Dated 4th December 1918.
Henry Maurye Banon.		
William Blake.	}	Dated 5th December 1918.
Harvey Patrick Beatty.		
Montague Arthur Stephen Cousins.	}	Dated 11th December 1918.
James Wilson Herbert Banson.		
Edward Power Johnson.	}	Dated 18th December 1918.
Terence Conrad Thorn, M.C.		
James Grant Duncan	}	Dated 24th December 1918.
Alexander Slater.		
Albert Charles Gladstone.	}	Dated 31st December 1918.
Lawrence Ellison Hill.		
Francis Kingdon Ward.	}	Dated 7th January 1919.
Frederick Fitzgerald Wadson.		
Eric Johnson.	}	Dated 14th January 1919.
Reginald Trelawny Thornton, M.C.		
Carleton Napier Simpson.	}	Dated 5th February 1919.
Ernest William Hollands.		
Oswald Cox.	}	Dated 12th February 1919.
Francis Temple Chevallier.		
William John Sorby.	}	Dated 18th February 1919.
Henry Benjamin Bennett.		
Arthur Roland-Price.	}	Dated 5th March 1919.
Charles Christie Arthur Hobbs.		
Vernon Sampson Smith.	}	Dated 10th March 1919.
Anthony St. George Lyster.		
Francis Archibald Farquharson, M.C.	}	
Gerald Noel Storrs, M.C.		
Frank Moyle Shuttleworth Field.	}	Dated 12th March 1919.
Marcus Sheridan Gregory, M.C.		
Basil Moody.	}	
William Stead Mills.		Dated 15th March 1919.

Second Lieutenants to be Lieutenants.

Thomas Redfern.	}	Dated 15th September 1918.
William George Webber.		Dated 9th October 1918.
Edward John Harris.	}	Dated 31st October 1918.
Bertram Edwin Hallett.		
Bob Taylor.	}	Dated 28th November 1918.
Leonard Eustace Obee.		
Archibald Alexander Campbell.	}	
Arthur James Rayner.		Dated 15th January 1919.
John Joseph Fitzpatrick.	}	
Lawrence Hannagan.		
Samuel George Mackaness.	}	Dated 6th February 1919.
William Leonard Tyte.		Dated 21st February 1919.
George Gorrie.	}	Dated 7th March 1919.

No. 552.—Captain J. Watson, Indian Army Reserve of Officers, attached Supply and Transport Corps, is granted, subject to His Majesty's approval, the temporary rank of Major while holding an appointment as Deputy Assistant Director of Supply and Transport. Dated 15th February 1919.

No. 553.—Lieutenant Harold Graham, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while specially employed with effect from the 15th June 1918.

No. 554.—Second Lieutenant Arthur Congreve Miller, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while employed as Assistant Commandant, Clerks Training School, Madras. Dated 23rd September 1918.

No. 555.—Lieutenant W. E. James, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding an appointment as Special Service Officer (graded as General Staff Officer, 3rd grade). Dated 8th October 1918.

No. 556.—Second Lieutenant E. H. Glover, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the acting rank of Captain while employed as a Garrison Engineer (Military Works Services). Dated 1st January 1919.

REGULAR FORCES.

No. 557.—The following acting promotions and relinquishments of acting rank are notified, subject to His Majesty's approval :—

Royal Garrison Artillery.

Captain M. J. Curry to be acting Major while commanding a battery of Indian Mountain Artillery. Dated 3rd February 1919, *vice* Captain (acting Major) R. Carew, vacated with effect from the 19th January 1919.

Lieutenant D. H. Pearson to be acting Captain while performing the duties of Captain of a battery of Indian Mountain Artillery. Dated 3rd February 1919, *vice* Captain M. J. Curry, vacated with effect from the 19th January 1919.

Captain (acting Major) R. S. Thoms, Indian Army Reserve of Officers, relinquishes his acting rank on ceasing to command an Indian Mountain Artillery Depot. Dated 17th February 1919.

Lieutenant T. O'Day to be acting Captain while performing the duties of Captain of a battery of Indian Mountain Artillery, from 6th October 1918 to 24th October 1918, inclusive ; *vice* Captain L. E. Fagan, vacated with effect from the 21st September 1918.

INFANTRY.

Territorial Force.

The South Wales Borderers.

Lieutenant W. L. Talbot to be acting Captain while commanding a company. Dated 18th February 1919, *vice* Captain G. D. E. Thomas, vacated with effect from the 29th January 1919.

Garrison Battalions.

The Norfolk Regiment.

Lieutenant F. Heath to be acting Captain while commanding a company. Dated 21st January 1919, *vice* Captain J. R. Drysdale, vacated with effect from the 6th January 1919.

Reserve Battalions (India).

Lieutenant (acting Captain) T. H. F. Roberts, The Cheshire Regiment, attached, relinquishes his acting rank on ceasing to command a company. Dated 31st January 1919.

Second Lieutenant J. P. Quinn, The Royal Dublin Fusiliers, attached, to be acting Captain while commanding a company. Dated 10th February 1919, *vice* Lieutenant (acting Captain) J. L. Kinnaird, vacated with effect from the 26th January 1919.

Lieutenant (acting Captain) J. L. Kinnaird, The Royal Irish Fusiliers, attached, relinquishes his acting rank on ceasing to command a company. Dated 26th January 1919.

British Details Depôts.

Lieutenant J. Christopher, The Cheshire Regiment, to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant and Quartermaster of a British Details Depot. Dated 1st February 1919, *vice* Captain H. S. Cranswick, The South Staffordshire Regiment, vacated.

INDIAN ARMY.

No. 558.—The following acting promotions and relinquishments of acting rank are notified, subject to His Majesty's approval :—

7th Hariana Lancers.

Lieutenant W. F. Menzies to be acting Captain while commanding a squadron. Dated 18th January 1919, *vice* Captain W. H. Pitt, vacated with effect from the 3rd January 1919.

8th Cavalry.

Lieutenant C. J. Brigg to be acting Captain while commanding a squadron. Dated 4th December 1918, *vice* Lieutenant S. C. E. Farrance, vacated with effect from the 19th November 1918.

Indian Signal Service.

Captain L. H. Morse, 62nd Punjabis, attached, to be acting Major while holding the appointment of second-in-command of a Signal Service Depôt. Dated 8th February 1919, *vice* Captain (acting Major) R. B. Deedes, M.C., vacated with effect from the 24th January 1919.

Lieutenant V. Holt, The Duke of Cambridge's Own (Middlesex Regiment), attached, to be acting Captain while holding the appointment of Instructor at a Divisional Signal School. Dated 22nd November 1918.

15th Ludhiana Sikhs.

Captain (acting Major) A. E. Barstow, M.C., relinquishes his acting rank on ceasing to be second-in-command of a battalion. Dated 1st October 1918.

Captain G. L. Betham to be acting Major while second-in-command of a battalion. Dated 16th October 1918, *vice* Captain A. E. Barstow, M.C., vacated with effect from the 1st October 1918.

Captain (acting Major) G. L. Betham to be acting Lieutenant-Colonel while commanding a battalion, from 31st October 1918 to 21st November 1918, inclusive; *vice* Lieutenant-Colonel J. L. R. Gordon, C.B., vacated with effect from the 16th October 1918.

Lieutenant (acting Captain) C. A. Keatinge, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 27th September 1918.

Lieutenant C. A. Keatinge, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 16th October 1918, *vice* Captain G. L. Betham, vacated with effect from the 1st October 1918.

Captain R. H. Nicholas, Indian Army Reserve of Officers, attached, to be acting Major while second-in-command of a battalion, from 31st October 1918 to 21st November 1918, inclusive; *vice* Captain (acting Major) G. L. Betham, vacated with effect from the 16th October 1918.

Lieutenant N. Thacker, M.C., attached, to be acting Captain while commanding a company, from 31st October 1918 to 21st November 1918, inclusive; *vice* Captain R. H. Nicholas, vacated with effect from the 16th October 1918.

Captain (acting Major) G. L. Betham relinquishes his acting rank on ceasing to be second-in-command of a battalion. Dated 16th February 1919.

30th Punjabis.

Lieutenant A. G. Parkinson, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 3rd February 1919, *vice* Lieutenant L. M. Goodall, vacated with effect from the 19th January 1919.

Lieutenant (acting Captain) L. M. Goodall relinquishes his acting rank on ceasing to command a company. Dated 19th January 1919.

33rd Punjabis.

Lieutenant (acting Captain) F. A. Farley, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to hold the appointment of Adjutant. Dated 1st February 1919.

Second Lieutenant J. R. Roberts, attached, to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant. Dated 1st February 1919, *vice* Lieutenant F. A. Farley, vacated with effect from the 1st February 1919.

35th Sikhs.

Lieutenant (acting Major) J. J. Purves relinquishes his acting rank of Major on ceasing to hold the appointment of second-in-command, but retains the acting rank of Captain while commanding a company. Dated 15th February 1919.

Lieutenant (acting Captain) H. W. Andrew, attached, relinquishes his acting rank on ceasing to command a company. Dated 21st December 1918.

39th Garhwal Rifles.

Lieutenant B. M. Jones, attached, to be acting Captain while commanding a company. Dated 10th December 1918.

46th Punjabis.

Captain (acting Major) F. L. R. Munn, M.C., relinquishes his acting rank on ceasing to command a depôt. Dated 15th February 1919.

61st King George's Own Pioneers.

Lieutenant (acting Captain) T. A. L. Bigger, attached, to be acting Major while second-in-command of a battalion. Dated 23rd October 1918, *vice* Major C. G. M. Plumer, vacated with effect from the 8th October 1918.

Lieutenant A. J. Revell to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant. Dated 23rd October 1918, *vice* Lieutenant (acting Captain) T. A. L. Bigger, vacated with effect from the 8th October 1918.

Lieutenant R. d'A. Monypenny, attached, to be acting Captain while commanding a company. Dated 25th November 1918, *vice* Lieutenant L. A. Kenworthy, vacated with effect from the 10th November 1918.

79th Carnatic Infantry.

Second Lieutenant H. E. Foster to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant. Dated 30th December 1918, *vice* Lieutenant (acting Captain) A. Brown, vacated with effect from the 15th December 1918.

Lieutenant (acting Captain) A. Brown relinquishes his acting rank on ceasing to hold the appointment of Adjutant. Dated 15th December 1918.

81st Pioneers.

Lieutenant R. L. Shaw to be acting Captain while commanding a company. Dated 12th January 1919, *vice* Lieutenant (acting Captain) T. Hayward, vacated with effect from the 28th December 1918.

Lieutenant (acting Captain) T. Hayward relinquishes his acting rank on ceasing to command a company. Dated 28th December 1918.

96th Berar Infantry.

Lieutenant W. H. Sendall to be acting Captain while commanding a company. Dated 6th September 1918.

140th Patiala Infantry.

Lieutenant (acting Captain) H. Mc.D. Morison, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 15th December 1918.

Lieutenant (acting Captain) H. N. Lyon relinquishes his acting rank on ceasing to hold the appointment of Adjutant. Dated 15th December 1918.

Lieutenant H. N. Lyon to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant. Dated 10th January 1919, *vice* Lieutenant D. B. B. Harris, vacated with effect from the 10th January 1919.

Lieutenant H. N. Lyon to be acting Captain while commanding a company, from 30th December 1918 to 9th January 1919, inclusive; *vice* Lieutenant H. Mc. D. Morison, vacated with effect from the 15th December 1918.

Lieutenant D. B. B. Harris, Indian Army Reserve of Officers, attached, to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant, from 15th December 1918 to 9th January 1919, inclusive; *vice* Lieutenant H. N. Lyon, vacated with effect from the 15th December 1918.

16th Labour Corps.

Second Lieutenant G. M. Hopewell, Indian Army Reserve of Officers, to be acting Lieutenant while holding the appointment of Adjutant. Dated 10th September 1918, *vice* Lieutenant H. J. C. Turner, vacated with effect from the 10th September 1918.

20th Labour Corps.

Lieutenant H. W. D. C. Taylor, Indian Army Reserve of Officers, to be acting Captain while commanding a Labour Corps. Dated 8th September 1918.

107th Labour Corps.

Lieutenant R. Moxon, Indian Army Reserve of Officers, to be acting Captain while commanding a Labour Corps. Dated 28th October 1918.

No. 559.—In Army Department Notification No. 2557, dated the 2nd November 1918, so far as it relates to the grant of acting rank of Major to Captain H. E. Roome, M.C., Royal Engineers, for "22nd September 1918" read "17th September 1918."

APPOINTMENTS

INDIAN ARMY.

No. 560.—Army Department Notification No. 2960, dated the 20th December 1918, so far as it relates to James Currie, is cancelled.

No. 561.—In Army Department Notification No. 1715, dated the 2nd August 1918, against the name of Lieutenant John Nigel Caryl Taylor for “2nd September 1916,” read “24th June 1916.”

No. 562.—Captain Connor George Dennehy Gahan, The East Surrey Regiment, is admitted to the Indian Army, subject to His Majesty's approval; with effect from the 29th April 1917.

Captain Gahan will have seniority in the rank of Lieutenant from the 11th March 1910, and in the rank of Captain from the 1st September 1915.

INDIAN ARMY RESERVES.

No. 563.—In Army Department Notification No. 2895, dated the 13th December 1918, against the name of Harold Francis Playne, for “23rd November 1918” read “23rd September 1918.”

No. 564.—The following officers are admitted to the Indian Army Reserve of Officers, subject to His Majesty's approval :—

CAVALRY BRANCH.

To be Second Lieutenants.

Guy Eric Howe, 2nd Reserve Cavalry Regiment, attached Remount Department. Dated 20th August 1917, but to rank from the 28th November 1916.

INFANTRY BRANCH.

To be Lieutenants.

James Smyth, The King's Own Scottish Borderers, attached 55th Coy's Rifles (Frontier Force). Dated 20th August 1917, but to rank from the 26th January 1916.

Charles Hedley Howard Orr, The Royal Irish Rifles, attached 1st Brahmans. Dated 23rd November 1917, but to rank from the 20th May 1916.

To be Second Lieutenants.

Thomas Redfern, General List, attached 23rd Sikh Pioneers. Dated 13th January 1918, but to rank from the 15th September 1917.

Charles Leonard Eaden, General List, attached 1st Brahmans. Dated 23rd January 1918, but to rank from the 26th September 1917.

William George Webber, General List, attached 1st King George's Own Sappers and Miners. Dated 5th December 1917, but to rank from the 9th October 1917.

Edward John Harris, General List, attached Supply and Transport Corps. Dated 8th February 1918, but to rank from the 31st October 1917.

Bertram Edwin Hallett, General List, attached Supply and Transport Corps. Dated 28th January 1918, but to rank from the 28th November 1917.

Bob Taylor, General List, attached 117th Mahrattas. Dated 29th January 1918, but to rank from the 28th November 1917.

Leonard Eustace Obee, General List, attached Supply and Transport Corps. Dated 26th March 1918, but to rank from the 28th November 1917.

Arthur Hardman, General List, attached 150th Indian Infantry. Dated 27th August 1918, but to rank from the 29th May 1918.

Charles Ross, General List, attached 29th Punjabis. Dated 27th August 1918, but to rank from the 29th May 1918.

George Walton, General List, attached 29th Punjabis. Dated 27th August 1918, but to rank from the 29th May 1918.

Cecil Jones, General List, attached 126th Baluchistan Infantry. Dated 27th August 1918, but to rank from the 29th May 1918.

John Edward Birkett Fairclough, General List, attached 64th Pioneers. Dated 27th August 1918, but to rank from the 29th May 1918.

James Edgar Wood, General List, attached 150th Indian Infantry. Dated 27th August 1918, but to rank from the 29th May 1918.

Reginald Alfred Charles Baldwin, General List, attached 3rd Gaur Brahmans. Dated 29th August 1918, but to rank from the 29th May 1918.

No. 565.—In Army Department Notification No 2724, dated the 22nd November 1918, against the name of William Charles Mathew for “8th September 1916,” read “24th September 1916.”

No. 566.—In Army Department Notification No. 660, dated the 6th April 1918, for “Richard Herbert Frith Beard” read “Richard Hubert Frith Beard.”

INDIAN DEFENCE FORCE.

7th (Southern) United Provinces Horse.

No. 567.—The undermentioned gentlemen are granted temporary commissions, subject to His Majesty’s approval:—

To be Second Lieutenants.

Ernest Henry Huish Edye.

Arthur Percy Curtis.

Edward Bennet.

Aston William Henry Peach.

Harold Edward Annett.

Carleton Moss King.

William Roche.

} Dated 3rd September 1918.

2-13th Great Indian Peninsula Railway Battalion.

No. 568.—The undermentioned gentleman is granted a temporary commission, subject to His Majesty’s approval:—

To be Captain.

Fred Coates. Dated 1st April 1917.

24th North Western Railway Battalion.

No. 569.—The undermentioned gentleman is granted a temporary commission, subject to His Majesty’s approval:—

To be Lieutenant.

Edward Leslie Manico. Dated 1st April 1917.

(Army Department Notification No. 2632, dated the 8th November 1918, in so far as it relates to this officer, is cancelled.)

PART B.

APPOINTMENTS.

ARMY DEPARTMENT.

No. 570.—Lieutenant-Colonel A. Shairp, C.M.G., Additional Deputy Secretary, Army Department, is placed on deputation with the Medical Services Committee from the 23rd February 1919 to the 25th March 1919, both dates inclusive.

No. 571.—Major F. G. Moore, Assistant Secretary, Army Department, is appointed to officiate as Additional Deputy Secretary, Army Department, in addition to his own duties for the period 23rd February 1919 to 25th March, 1919, both dates inclusive, *vice* Lieutenant-Colonel A. Shairp, C.M.G., on deputation with the Medical Services Committee.

No. 572.—Major H. O. B. Wood, 8th Rajputs, is appointed an Assistant Secretary to the Government of India, Army Department, *sub pro tempore*, *vice* Second Lieutenant (temporary Major) C. W. Gwynne, Indian Army Reserve of Officers, vacated, with effect from the 6th March 1919.

CANTONMENTS MAGISTRATES’ DEPARTMENT.

No. 573.—The services of Major J. Moran, Indian Army, Cantonment Magistrates’ Department, are placed at the disposal of the Hon’ble the Chief Commissioner, Central Provinces, for employment as a Cantonment Magistrate, with effect from the date on which he assumes charge of the Cantonment Magistracy of Kamptee.

INDIAN MEDICAL DEPARTMENT.

SUB-ASSISTANT SURGEON BRANCH.

Bombay Establishment.

No. 574.—The undermentioned Indian military pupils, having passed their final examination, are admitted into the service as 3rd class Sub-Assistant Surgeons with effect from the 5th November 1918 :—

- No. 486 Govind Annaji Rao Dalvi.
- No. 487 Palathunkal Ipe Ipe.
- No. 488 Kisanroo Dasharath Savkhedkar.
- No. 489 Vanmalidas Purshotamdas Patel.
- No. 490 Sadashiv Govind Bhise.
- No. 491 Khodidas Bhaishanker Rawal.
- No. 492 Shamrao Appaji Aphale.
- No. 493 Narayan Vishnu Dixit.
- No. 494 Narhar Govind Mahajan.

APPOINTMENTS AND PROMOTIONS.

INDIAN ARMY.

No. 575.—The undermentioned non-commissioned officer of the Burma Military Police is appointed to be a temporary Indian officer in the Indian Army with the rank and with effect from the date stated against his name :—

Havildar Sital Singh—Jemadar in the 4th Prince Albert Victor's Rajputs. Dated 10th July 1916.

No. 576.—The following direct appointments are made :—

12th Pioneers (The Kalat-i-Ghilzie Regiment).

Ghulam Hussain to be Jemadar, on probation, with effect from the 15th November 1918 ; to complete the establishment.

22nd Punjabis.

Sepoy Fazal Ilahi to be Jemadar, on probation, with effect from the 1st November 1918 ; to complete the establishment.

26th Punjabis.

Girdhari Lal to be Jemadar, on probation, with effect from the 14th March 1919, supernumerary to establishment.

81st Pioneers.

K. Singaravelu to be Jemadar, on probation, with effect from the 11th May 1918 ; to complete the establishment.

127th Queen Mary's Own Buluch Light Infantry.

Faiz Ali Khan and Jan Muhammad to be Jemadars, on probation, with effect from the 30th April 1918 ; to complete the establishment.

No. 577.—The following promotions are made :—

Royal Artillery Depot, Ahmednagar.

Quartermaster-Havildar Abdul Ghani (No. 4 Ammunition Column, Royal Field Artillery), to be Jemadar, with effect from the 9th July 1918 ; to complete the establishment.

No. 2 Indian Machine Gun Company.

Jemadars Kadir Bakhsh (113th Infantry) and Gulab Ram (Burma Military Police), to be Subadars, with effect from the 29th September 1917 ; to complete the establishment.

4th Prince Albert Victor's Rajputs.

Subadar Raghbir Singh to be Subadar-Major, with effect from the 1st December 1918 ; *vice* Subadar-Major Hetram Singh, transferred to the pension establishment.

19th Punjabis.

Havildar Ghulam Kadir to be Jemadar, with effect from the 6th November 1918; Havildar Muhammad Hussain to be Jemadar, with effect from the 15th November 1918; to complete the establishment.

24th Punjabis.

Jemadar Kehr Singh to be Subadar, with effect from the 26th February 1918; to complete the establishment.

107th Pioneers.

Company Havildar-Major Aziz Khan to be Jemadar, with effect from the 1st November 1918; to complete the establishment.

155th Indian Pioneers.

Havildar Mam Raj to be Jemadar, with effect from the 1st October 1918; to complete the establishment.

1st King George's Own Sappers and Miners.

No. 578.—The promotion of Jemadar Hira Singh as published in Army Department Notification No. 403, dated the 21st February 1919, is antedated, without pay and allowances, to the 1st May 1918.

Sikh Garrison Company, Bellary.

No. 579.—The promotion of pensioner (re-employed) Jemadar Sher Singh, as published in Army Department Notification No. 2988, dated the 20th December 1918, has effect from the 9th February 1918, and not as stated therein.

SUPPLY AND TRANSPORT CORPS.

No. 580.—The following appointments are made in the Reserve of the Supply and Transport Corps :—

To be Ressaidars.

Fattah Mohammed of the Ludhiana District.
Jaswant Singh of the Ludhiana District.
Devindar Singh of the Ludhiana District.
Waryam Singh of the Ferozepore District.
Mohammed Hayat Khan of the Ferozepore District.
Amar Singh of the Lahore District.
Natha Singh of the Lahore District.
Tara Singh of Lahore.

JUDICIAL.

No. 581.—Under paragraphs 52 and 53 of the Regulations under the Regimental Debts Act, 1893, notice is hereby given :—

First.—That information has been received by me of the death of the officer named and described in the subjoined table.

Secondly.—That there has been received by me, as the surplus of his property, the amount set opposite his name in the same table.

Thirdly.—That all claims by creditors against the property of the deceased are to be lodged with the official referred to in the column of remarks within two calendar months from the date of this notice.

Rank and name.	Corps or Department.	Place of death.	Date of death.	Testate or intestate	Amount of surplus.	REMARKS.
Lieutenant A. S. Redman.	Indian Army Reserve of Officers, attached 37th Dogras.	Jhelum.	22nd July 1918.	Intestate.	Rs. A. P. 543 11 2	Secretary to the Government of India, Army Department.

REWARDS.

INDIAN DEFENCE FORCE.

No. 582.—His Excellency the Governor-General of India has been pleased to confer the Volunteer Officers' Decoration upon the undermentioned officers :—

Major Hugh Porteous Cameron, 3rd (Rangoon Port Defence) Group Garrison Artillery.

Lieutenant-Colonel Frederick Evan Wood, 9th Northern Bengal Mounted Rifles.

Lieutenant Robert Paterson Fleming, 10th (Naini Tal) Company.

Captain Charles Patrick Molloy, 2-32nd Madras and Southern Mahratta Railway Rifles.

ORDER OF BRITISH INDIA.

No. 583.—The Governor-General in Council is pleased to approve of the promotion of the undermentioned officer to the 1st class Order of British India, with the title of *Sardar Bahadur*, with effect from the 14th March 1919 :—

1st class Senior Sub-Assistant Surgeon *Rai Bahadur*, Pati Ram, *Bahadur*, Indian Medical Department.

(This appointment will be supernumerary to the establishment of the Order and will be absorbed at the rate of 1 in 3 vacancies among members who belong to the Indian Medical Department.)

No. 584.—The Governor-General in Council is pleased to sanction the grant of the following rewards for devotion to duty in the field while serving with Mesopotamia Expeditionary Force :—

Awarded the Meritorious Service Medal.

Mr. Germain Francis Gonsalves, Indian Postal Department.

Mr. Clement George Rebello, Indian Postal Department.

Mr. Alfred William Vernem, Indian Postal Department.

Mr. William Wynes Homer, Indian Postal Department.

Mr. Albert Daniel Gonsalves, Indian Postal Department.

Mr. Cyril Edmund Lovejoy, Indian Postal Department.

Mr. Alpius Benounic Cutting, Indian Postal Department.

Mr. Lazarus Ansulian Thomas Anthony, Indian Postal Department.

Mr. Charles Bertram Arkell, Indian Telegraph Department.

Mr. Ernest Walter Jones, Indian Telegraph Department.

Awarded the Indian Distinguished Service Medal.

Lalit Mohun Gui, Office of the Controller of Printing, Stationery and Stamps, India.

John Satya Nadder, Indian Postal Department.

Raj Rup Lal, Indian Postal Department.

Sub-Inspector Sher Khan, Indian Telegraph Department.

Anukul Chunder Chunder, Office of the Controller of Printing, Stationery and Stamps, India.

Binode Behari Mukhoty, Office of the Controller of Printing, Stationery and Stamps, India.

Dwijendra Nath Roy Chaudhary, B.A., Office of the Controller of Printing, Stationery and Stamps, India.

No. 585.—The Governor-General in Council is pleased to sanction the grant of the following reward for devotion to duty in the field, while serving with the Aden Field Force :—

Awarded the Indian Distinguished Service Medal.

No. 1087 Havildar Wir Singh, Malay States Guides Artillery.

LONDON GAZETTE.

No. 586.—The following extracts are published for general information :—

London Gazette, dated the 27th December 1918, page 15135.

CENTRAL CHANCERY OF THE ORDERS OF KNIGHTHOOD.

27th December, 1918.

The KING has been graciously pleased to institute a Military Division of the Most Excellent Order of the British Empire to date from the creation of the Order, i.e., the 4th June, 1917.

The following classes of persons will be eligible for appointment to the Military Division of the Order :—

All commissioned, warrant and subordinate Officers subject to the Naval Discipline Act or employed under the Orders of the Admiralty, and all commissioned and warrant officers recommended by any Commander-in-Chief in the field or elsewhere, or by the General Officer Commanding, Independent Force, Royal Air Force, or employed under the War Office or Air Ministry, or under the Administrative Headquarters of Dominions or Overseas Forces, or employed under the Ministry of Munitions or the Ministry of National Service on work which, but for the creation of those Departments, would have been performed by the War Office; and all members of the Naval, Army, Dominions, or Overseas Nursing Services, or officials of the Women's Royal Naval Service, Queen Mary's Army Auxiliary Corps, or the Women's Royal Air Force, and such commandants of the Women's Legion or similar organisations as are under contract with or employed by the Admiralty, War Office or Air Ministry.

Persons already appointed to the Order who are qualified for the Military Division will, on the recommendation of the First Lord of the Admiralty, the Secretary of State for War or the Secretary of State for the Royal Air Force, as the case may be, be transferred to the Military Division.

The Insignia for both Military and Civil Divisions will be the same, but the ribbon of the Military Division will be distinguished by a vertical red stripe in the centre of the existing ribbon.

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Supplement, dated the 29th January 1919, to the London Gazette of the 28th January 1919, pages 1429, 1434, 1435 and 1436.

*War Office,
29th January, 1919.*

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

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SPECIAL APPOINTMENTS.

Cl. FF.—The notification in the Gazette of 2nd Jan. 1919 regarding Bt. Col. C. W. F. Whyte, ret. pay, Ind. Army, is cancelled.

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A.G.'S AND Q.M.G.'S STAFF.

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A.A. and Q.M.G.—Maj. (temp. Lt.-Col.) H. C. Duncan, D.S.O., 1/9th Gurkha Rif., Ind. Army, from A.Q.M.G., and to retain his temp. rank whilst so empld. 22nd Oct. 1918.

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D.A.Q.M.G.'s—Captain E. T. T. Todd, 121st Pprs., Ind. Army, from a Staff Capt., and to be temp. Maj. whilst so empld. 1st Oct. 1918.

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SPECIAL APPOINTMENTS.

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Cl. FF.—

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The undermentioned Lts. relinquish their appts. and the temp. rank of Capt. :—

R. D. Duggan, attd. 1/25th Punjabis, Ind. Army. 29th Sept. 1918.

F. J. Ashton, Ind. Army Res. of Off. 2nd Oct. 1918.

J. W. Ebdon, Ind. Army Res. of Off. 31st Oct. 1918.

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Special Service Officers (Cl. BB).—Temp. Lt. (temp. Capt.) J. F. Hutchesson, R.A., from spec. appt., Cl. FF., and to retain his temp. rank whilst so empld., vice Capt. J. B. Hanes, 1/10th Jats, Ind. Army. 3rd Oct. 1918.

(Cl. FF).—

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Lt. E. C. F. Moore, M.C., Ind. Army Res. of Off., relinquishes his appt. and the temp. rank of Capt. 1st Oct. 1918.

ATTD. TO HD.-QRS. UNITS.

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Section Comdr. (Cl. X).—The undermentioned Lt.-Cols, Ind. Army, relinquish their appts. 1st Oct. 1918 :—

G. A. Beecher, D.S.O., 8th Cav., Ind. Army.

A. G. B. Turner, D.S.O., Ind. Army.

Brig. Majs.—Captain N. H. King-Salter, 1/6th Gurkha Rif., Ind. Army, from a Staff Capt. 30th Sept. 1918.

Capt. A. L. Johnston, 126th Baluchistan Inf., Ind. Army, from a Staff Capt. 1st Oct. 1918.

Capt. L. P. Haviland, 13th Lrs., Ind. Army, vice Bt Maj. H. Macdonald, D.S.O., 11th Lrs., Ind. Army. 6th Oct. 1918.

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Comdt. (Cl. EE).—Lt. R. N. D. Broad, Ind. Army Res. of Off., and to be temp. Maj. whilst so empld. 1st Oct. 1918.

HD.-QRS. OF ADMIN. SERVS. AND DEPTS.

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Dep. Asst. Dir. of Labour (Cl. BB).—Lt. (temp. Capt.) C. Rae, Ind. Army Res. of Off., and to be temp. Maj. whilst so empld., vice Lt. A. B. George, Ind. Army Res. of Off., who relinquishes the temp. rank of Maj. 10th Oct. 1918.

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Rly. Traffic Officers.

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(Cl. GG).—2nd Lt. N. W. W. Johnstone, Ind. Army Res. of Off., vice Lt. W. G. Thrupp, Ind. Army Res. of Off. 17th Sept. 1918.

MEMORANDA.

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Capt. C. F. Scroope, 60th Punjabis, Ind. Army, relinquishes the temp. rank of Maj. on ceasing to be empld. as Comdt. 4th Oct. 1918.

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The undermentioned to be temp. Capt. :—

Lt. R. R. MacFadden, Ind. Army Res. of Off., whilst serving with Rly. Dept. 1st July 1918.

Whilst holding the appt. of Asst. Commnr. of Police :—

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Lt. E. J. Johnson, Ind. Army Res. of Off. 30th Sept. 1918.

Whilst holding the appt. of Asst. Political Officer. 1st Oct. 1918 :—

Lt. T. T. Scott, Ind. Army Res. of Off.

2nd Lt. I. H. Taunton, Ind. Army Res. of Off.

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Whilst serving in the Rly. Dept. 1st Oct. 1918 :—

Lt. A. C. Flowers, Ind. Army Res. of Off.

Lt. V. N. ff Powell, Ind. Army Res. of Off.

Lt. J. R. Izat, Ind. Army Res. of Off.

Lt. T. V. Lynn, Ind. Army Res. of Off.

Lt. E. M. Cory, Ind. Army Res. of Off.

Third Supplement, dated the 29th January 1919, to the London Gazette of the 28th January 1919, pages 1445 and 1446.

War Office,
29th January, 1919.

The following are among the Decorations and medals awarded by the Allied Powers at various dates to the British Forces for distinguished services rendered during the course of the campaign :—

His Majesty the KING has given unrestricted permission in all cases to wear the Decorations and medals in question.

Decorations conferred by

THE PRESIDENT OF THE FRENCH REPUBLIC.

Légion d' Honneur.

* * * * *

Croix de Chevalier.

* * * * *

Brevet Lieutenant-Colonel Sydney Frederick Muspratt, D.S.O., 12th Cavalry Regiment, Indian Army.

* * * * *

Fourth Supplement, dated the 30th January 1919, to the London Gazette of the 28th January 1919, pages 1457 and 1458.

War Office,
30th January 1919.

REGULAR FORCES.

* * * * *

CAVALRY.

Remt. Serv.—Hon. Maj. A. Gale, Dep. Comm., ret. pay, Ind. Army Dept., to be a Supt. from a first Asst. Supt., *vice temp.* Capt. P. Chirnside, C.M.G. 30th Jan. 1919.

Fifth Supplement, dated the 30th January 1919, to the London Gazette of the 28th January 1919, pages 1473 and 1486.

War Office,
30th January 1919.

The following despatch has been received by the Secretary of State for War from Lt.-Gen. Sir G. F. Milne, K.C.B., K.C.M.G., D.S.O., Commander-in Chief, British Salonika Force :—

General Headquarters,
Salonika,
1st November, 1918.

My Lord,

I have the honour to submit herewith a list of the names of the Officers, Warrant Officers, Men and Nursing Staff, whose services I desire to bring to your Lordship's notice for gallant conduct and distinguished services rendered during the period from the 1st March to the 1st October, 1918.

I have the honour to be,

My Lord,

Your Lordship's most obedient Servant,

G. F. MILNE, Lt.-Gen.,

Commanding-in-Chief,

British Salonika Force.

* * * * *

INDIAN ARMY.

Lewis, T./Lt. (A./Capt.) G. W., I.A.R.O., attd. 3rd (Cav. Bde.) Mule Corps.

Simons, T./Hon. Lt. H. B., Spec. List.

ROYAL GARRISON ARTILLERY.

Meiya Singh, Mistri Carpenter, Frmly. 7th Mn. By.

MULE CORPS.

Abdullah, 946 L./Naik, 3rd (Cav. Bde.) Mule Corps.
 Din Mohamad, 904 L./Naik, 31st Mule Corps.
 Fattch Din, 318 Dvr., 3rd (Cav. Bde.) Mule Corps.
 Mohamed Suleman, 1354 L./Naik, 31st Mule Corps.
 Niaz Ali, 1562 Dvr., 3rd (Cav. Bde.) Mule Corps.

* * * * *

Seventh Supplement, dated the 31st January 1919, to the London Gazette of the 28th January 1919, pages 1496, 1498 and 1499.

*War Office,
31st January 1919.*

REGULAR FORCES.

* * * * *

General List.

Temp. 2nd Lt. H. MacLaren, M.C., from North'd Fus. (Serv. Bns.), to be temp. 2nd Lt. on appt. as probr. to Ind. Army. 18 Dec. 1918, with seniority 28 Mar. 1917.

Temp 2nd Lt. W. M. Fairley, from North'd Fus. (Serv. Bns.), to be temp. 2nd Lt. on appt. as probr. to Ind. Army. 18 Dec. 1918, with seniority 1 Aug. 1917.

Ninth Supplement, dated the 31st January 1919, to the London Gazette of the 28th January 1919, pages 1507, 1608, 1510 and 1511.

*War Office,
31st January 1919.*

The following despatch has been received by the Secretary of State for War from Lieutenant-General Sir J. L. Van Deventer, K.C.B., C.M.G., Commanding-in-Chief, East African Force :—

*General Headquarters,
30th September, 1918.*

MY LORD,

I desire to record my appreciation of the excellent services rendered by the Officers, Warrant Officers, Non-Commissioned Officers and Men included in the list I am forwarding with this despatch, during the period from 1st December, 1917, to 31st July, 1918.

I have the honour to be,

MY LORD

Your Lordship's obedient Servant,

J. L. VAN DEVENTER,

Commanding-in-Chief,
East African Force.

* * * * *

IMPERIAL FORCES.

COMMANDS AND STAFF.

* * * * *

Batten, Lt. (T./Maj.) E.F., M.B.E., I.A.R.O.

* * * * *

Ewart, Maj.-Gen. Sir R. H., K.C.M.G., C.B., C.I.E., D.S.O., Ind. Army.

* * * * *

Graham, Capt. (T./Maj.) C.T., R. of O., Ind. Army.

* * * * *

Powell, Maj. & Bt. Lt.-Col. (T./Lt.-Col.) D.H., M.C., 105th Mahratta L.I., I.A.

* * * * *

Shakespear, Capt. & Bt Maj. G.F.C., D.S.O., M.C., 88th Carnatic Inf., I.A.

* * * * *

Sub Staff.

Bailey, Condr. G. W. W., Ind. Misc. List.

* * * * *

INDIAN ARMY.

MOUNTAIN BATTERIES.

Hardit Singh, 331 Gnr. (A./Havildar), 24th Hazara Mn. By. (F.F.).

Majhi Khan, 1013 Gnr. (A./L./Naik), 22nd Derajat Mn. By. (F.F.).

Mohamed Afsar, 562 Dvr. (A./L./Naik), 24th Hazara Mn. By. (F.F.).

Narayan Singh, 828 Naik, 22nd Derajat Mn. By. (F.F.).

SAPPERS AND MINERS.

Dunn, Lt. J., I.A.R.O., attd. 14th Fd. Coy., 2nd Q.V.O. S. & M.

Whytock, 140377, 2nd Cpl. W., 14th Fd. Coy., 2nd Q.V.O. S. & M.

Sayid Nasir, 3941 Havildar, 14th Fd. Coy., 2nd Q.V.O. S. & M.

Railway Battalion.

Gordon, Capt. R. E., M.C., R.E.

Woodhouse, Capt. H. L., M.C., R.E.

Abdul Aziz, Jemadar.

Mir Baz, Jemadar.

Ghulam Nabi, 1854 Naik, 28th Coy.

Imam Din, 700 Naik, 27th Coy.

Kala Khan, 371 Naik, 25th Coy.

Mohamed Alam, 178 Naik, 27th Coy.

Sadhu Singh, 3446 Pnr., 32nd Sikh Pnrs., attd. 25th Coy.

INDIAN MEDICAL SERVICE.

Keyworth, Capt. W. D., M.B.

Millar, Capt. G. McG., M.B.

Simpson, Capt. W.J., M.B.

Standage, Lt. Col. R. F.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

Assistant Surgeon Branch.

Allen, 4th Cl. Asst. Surg. A. L. G.

Martin, 3rd Cl. Asst. Surg. W. S.

Sub-Assistant Surgeon Branch.

Bell, 305 1st Cl. Sub-Asst. Surg. R. S.

Mohamad Ilyasin, 921 1st Cl. Sub-Asst. Surg.

INDIAN POSTAL CORPS.

Pratt Johnson, Lt. J.

Cearns, 758 Sub-Condr. H. C. E.

Manchershaw Ruttonji Lalkaka, 130 Sub-Condr.

MISCELLANEOUS.

Douglas, Hon. Lt. & Asst. Commy. of Ord. A. E., S. & T. Corps.

Millar, Lt. (T./Capt.) A. J. F., I.A.R.O., attd. Railway Corps.

Selby, Condr. H. R., Ind. Ord. Dept.

Cherry, 95A Sjt. N., Ind. Tel. Sec., attd. L. of C. Sig. Coy.

Rogers, 3501 Sub-Condr. J., Mil. Works Serv.

Slobom, 4568 S./Sjt. W. H., Ind. Misc. List.

Hamid Khan, Subadar, 58th Vaughan's Rif. (F.F.). (Now 2/55th Coke's Rif. (F.F.).)

Gulab Khan, 1 Sub-Insp., Ind. Tel. Sec., attd. L. of C. Sig. Coy.

Hari Gurung, 2136 Ward Orderly, Ind. Army Hospital Corps.
 Subarne Bura Thaki, 4735 Ward Orderly, Ind. Army Hospital Corps.
 Waris Ali, 11 Sub-Inspr., Ind. Tel. Sec., attd. L. of C. Sig. Coy.

* * * *

London Gazette, dated the 31st January 1919, pages 1537, 1544 and 1545.

*India Office,
 31st January, 1919.*

The KING has approved the appointment of Major-General Thomas Edwin Scott, C.B., C.I.E., D.S.O., to be Colonel of the 57th Wilde's Rifles.

* * * *

The KING has approved the restoration to the Active List of the Indian Army of the undermentioned officer from the temporary non-effective list:—

Maj. M. T. Cramer-Roberts, D.S.O. 21st Dec. 1918.

* * * *

The KING has approved the relinquishment of the temporary rank of 2nd Lieut. in the Indian Army by the undermentioned gentleman, and the grant of hon. rank as shown below:—

2nd Lt. K. C. Pollock, 30th Dec. 1918, and is granted the hon. rank of 2nd Lieut.

* * * *

The KING has approved the retirement of the following Officers of the Indian Army Reserve of Officers, and the grant of hon. rank as shown below:—

* * * *

I. A. R. O.

Lieut. G. J. Knowles, in consequence of ill-health, 6th Nov. 1918, and is granted the hon. rank of Capt.

Lieut. A. H. Worster, in consequence of ill-health, 5th Dec. 1918, and is granted the hon. rank of Lieut.

* * * *

Supplement, dated the 1st February 1919, to the London Gazette of the 31st January 1919, pages 1599, 1605, 1607, 1608, 1638, 1642, 1651, 1653, 1670, 1677, 1681, 1699 and 1703.

*War Office,
 1st February, 1919.*

His Majesty the KING has been graciously pleased to approve of the following awards to the undermentioned officers and warrant officers in recognition of their gallantry and devotion to duty in the field:—

* * * *

Awarded the Distinguished Service Order.

* * * *

Lt. Robert Lysle Warren Herrick, I.A.R.O., attd. 29th Lrs, I.A.

(EGYPT.)

For conspicuous gallantry, on 21st August, 1918, in the vicinity of Wadi Nimrin, east of Ghoraniyeh bridgehead defences, in charge of a patrol of six. Observing two enemy behind a bush, who opened fire, he went forward to reconnoitre and saw an enemy party of about twenty. Detaching the N.C.O. and one man to work round the flank, he charged with his remaining four men, in face of heavy fire, and captured the lot. He then took his prisoners safely back over two miles of open country, under heavy machine-gun and shell fire. He showed fine courage and leadership.

* * * *

Maj. (A./Lt.-Col.) George William Guy Lindesay, ret. I.A., attd. R. S. Fus.

(SALONIKA.)

For conspicuous gallantry and fearless leadership of his battalion on 19th September, 1918. Though badly wounded he established his headquarters in the Tongue, and continued

to command his battalion which had consolidated itself in this position. By his cheerful bearing under intense machine-gun fire and bombardment he encouraged his battalion to hold on to the position for many hours, though both flanks were exposed to enfilade fire.

* * * * *

Capt. Guy Massy McCleverty, M.C., 1/2nd Gurkha Rif., I.A.

(MESOPOTAMIA.) •

For conspicuous gallantry and devotion to duty at Resht, Persia, on 20th July, 1918. He was in command of a relief party sent to extricate a force besieged in a building. He displayed great courage and initiative, and it was mainly due to his resource and daring leadership that the relief was successfully accomplished. His work throughout the operations was of a very high order.

* * * * *

Awarded the Military Cross.

* * * * *

Lt. (A./Capt.) James Wilson Herbert Benson, I.A.R.O., attd. 1/101st Grenadiers, I.A.

(EGYPT.)

For conspicuous gallantry on night of the 12th-13th August, 1918, in an attack at the west end of Ghurabeh Ridge. Though the enemy wire was under cross fire from two machine guns, he led his men straight through and effected the capture of the machine guns by getting in between them. He then charged the remainder of the garrison, himself killing three; the remaining 18 were captured. He displayed fine courage and leadership.

* * * * *

Lt. George Weston Clements, I.A.R.O., attd. 1/101st Grenadiers, I.A.

(EGYPT.)

For conspicuous gallantry and dashing leadership on night of 12th-13th August, 1918, at the west end of Ghurabeh Ridge, when a company was held up by wire. He led a small party of men under heavy cross fire right on to the wire, which he cut and crossed. He then charged and captured the enemy machine gun which was firing down the wire, and killed two of the enemy with his revolver.

* * * * *

Lt. (A./Capt.) Knightley Holler Coxe, I.A.R.O., attd. 1/2nd Gurkha Rif.

(MESOPOTAMIA.)

For conspicuous gallantry and devotion to duty near Stahmd Bridge, Persia, on 29th June, 1918. He organised and executed a brilliantly successful attack on an enemy position, inflicting heavy losses on the enemy at very slight cost to his own force. He displayed marked ability and initiative, coolly meeting every contingency that arose with marked courage and skill.

* * * * *

2nd Lt. William Court Johnston, I.A.R.O., attd. 72nd Punjabis, I.A.

(EGYPT.)

For conspicuous gallantry and devotion to duty in a raid on enemy sangars near El Kefr on 6th August, 1918. The assaulting party which he commanded came under heavy enemy barrage when within a hundred yards of their objective. Though hit in five places, he continued to command, but finding it impossible (more than half his men being casualties) to get through the barrage, he gave orders for withdrawal. He was again wounded and had his leg broken. He showed the greatest pluck and endurance.

* * * * *

Capt. Bertram Heylyn Matheson, 54th Sikhs, I.A.

(EGYPT.)

For conspicuous gallantry and devotion to duty during the attack on El Burj, 12th-13th August, 1918. He commanded the right company, and the capture of this objective was of great importance. At a critical moment, when half his leading platoon were casualties at the enemy wire, he with great courage and determination rallied the remainder and rushed the work, his party bayonetting the machine-gunners as they were firing down the wire.

* * * * *

Lt. John Bell Nelson, 125th Napier's Rifles, I.A.

(EGYPT.)

For conspicuous gallantry during a raid on enemy trenches north of Arsuf on 9th August, 1918. He by his initiative and good leadership was chiefly responsible for the success of the raid. His frequent reconnaissance of the trenches and ground at great personal risk contributed greatly to the success of the operation.

* * * * *

Capt. (A./Maj.) Edmund de Warrenne Waller, 72nd Punjabis, attd. 53rd Sikhs, I.A.
(EGYPT.)

For conspicuous gallantry and good leadership near Tabsor during a raid on enemy trenches 27th-28th July, 1918. He commanded the raiding party, and inspired his men throughout by his courage and example. He personally led the charge on the last strong point, in which all the prisoners were captured, killing one enemy with his revolver.

* * * * *

2nd Lt. Charles Winton, I.A.R.O., attd. 1st Q.V.O. Corps of Guides Infy., I.A.
(EGYPT.)

For conspicuous gallantry and good leadership north of Arsuf on 13th July, 1918. He was in command of a daylight raid on two enemy strong points, and it was mainly due to his coolness and leadership that the whole affair was carried out so successfully. He personally killed two enemy with the bayonet.

Second Supplement, dated the 1st February 1919, to the London Gazette of the 31st January 1919, pages 1745, 1748 and 1749.

War Office,
1st February, 1919.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

* * * * *

SPECIAL APPOINTMENTS.

Cl. BB.—Maj. H. F. Collingridge, 2/9th Gurkha Rif., Ind. Army, *vice* Bt. Maj. E. R. P. Berryman, 2/39th Garhwal Rif., Ind. Army. 19th Aug. 1918.

* * * * *

MEMORANDA.

* * * * *

The date of the appt. of Col. (temp. Brig. Gen.) H. W. Codrington, Ind. Army, is 10th Dec. 1918, and not as in the Gazette of 10th Jan. 1919.

* * * * *

2nd Lt. R. F. Hall, from Ind. Army Res. of Off., to be temp. 2nd Lt., Gen. List. 2nd Jan. 1919, with seniority from 31st Oct. 1917.

* * * * *

Third Supplement, dated the 3rd February 1919, to the London Gazette of the 31st January 1919, pages 1759 and 1760.

War Office,
3rd February, 1919.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

* * * * *

SPECIAL APPOINTMENTS.

* * * * *

Inspir. of Fires (Cl. BB).—Col. R. F. H. Anderson, Ret., Ind. Army, relinquishes his appt. 31st Dec. 1918.

* * * * *

The undermentioned temp. appts. are made :—

* * * * *

Spec. Appt. (Cl. GG).—Col. W. E. Banbury, C.M.G., Ind. Army. 15th Jan. 1919.

* * * * *

Fourth Supplement, dated the 4th February 1919, to the London Gazette of the 31st January 1919, pages 1775, 1779, and 1780.

*War Office,
4th February, 1919.*

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

* * * *

A.G.'s AND Q.M.G.'s STAFF.

D.A.A.G.—Capt. (temp. Maj.) H. M. M. Hackett, M.C., 6th Gurkha Rif., Ind. Army. 25th Feb. 1918.

* * * *

HD.-QRS. OF ADMIN. SERVS. AND DEPTS.

* * * *

Dep. Asst. Dir. of Local Resources (Cl. B B).—2nd Lt. (temp. Capt.) F. B. Cradley-Birt, Ind. Army Res. of Off., and to be temp. Maj. whilst so empld. 13th May 1918.

* * * *

ARMY MEDICAL SERVICE.

R. A. M. C.—Maj. David P. Johnstone to be secd. for service on the staff of the Governor of Bombay. 25th Nov. 1918.

* * * *

MEMORANDA.

* * * *

Temp. Hon. 2nd Lt. Madanjit Singh resigns his commn., 17th Jan. 1919, and retains the hon. rank of 2nd Lt.

* * * *

London Gazette, dated the 4th February 1919, pages 1804 and 1821.

*India Office,
7th February, 1919.*

* * * *

The KING has approved the relinquishment of their commissions in the I.A.R.O. by the undermentioned officers and the grant of hon. rank as shown below :—

* * * *

Lieut. H. E. Doubt. 1st Jan. 1919, and is granted the hon. rank of Lieut.

• The KING has approved the resignation of the following officers of the I.A.R.O. and the I.D.F.—

* * * *

I.D.F.

Lieut.-Col. J. G. Tait, V. D. 12th July 1917.

The KING has approved the retirement of the following officers of the I. A. and the I.M.S. :—

I.A.

Col. L. A. Gordon, C.B. 24th Oct. 1918.

Col. G. W. Maxwell. 29th Oct. 1918.

Col. F. B. W. Richardson. 29th Oct. 1918.

Col. R. H. D. Thring. 31st Oct. 1918.

Lieut.-Col. J. C. W. Erck. 27th Oct. 1918.

Lieut.-Col. G. W. C. Knatchbull, C.M.G. 27th Oct. 1918.

Lieut.-Col. F. L. Jones. 2nd Nov. 1918.

Major R. C. Goodfellow, D.S.O. 16th Jan. 1919.

Capt. K. B. Joynson. 11th Dec. 1918.

* * * *

A. H. BINGLEY, *Major-General,
Secretary to the Government of India.*

MARINE DEPARTMENT.

Delhi, the 14th March 1919.

APPOINTMENTS.

No. 29.—With reference to Marine Department Notification No. 57, dated the 14th September 1917, the services of Engineer-Lieutenant-Commander G. N. Rowe, Royal Indian Marine, will continue to be at the disposal of the Government of Bengal for employment with the River Police for a further period of one year, with effect from the 6th November 1918.

RESIGNATIONS.

No. 30.—Temporary Lieutenant A. J. Philip, Royal Indian Marine, is permitted to resign his appointment in the Royal Indian Marine, with effect from the 24th February 1919.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATIONS.

Simla, the 8th March 1919.

No. 176-P.-16.—It is hereby notified for general information that the Railway Board have sanctioned a detailed survey being carried out by the Agency of the Guzerat Railways Company, Limited, for a line of railway on the 2' 6" gauge from Modassa to Dungarpur via Titoi and Samlaji, a distance of about 44 miles.

2. The survey will be known as the Modassa-Dungarpur Railway Survey.

Delhi, the 8th March 1919.

No. 790-F.-16—1.—In pursuance of Sub-Section (1) of Section 135 of the Indian Railways Act, 1890 (IX of 1890) the Governor General in Council is pleased to declare that the administration of the East Indian Railway shall be liable to pay in aid of the funds of the local authority set out in the schedule hereto annexed, the tax specified in the second column thereof.

Local Authority.	Tax.
District Board of Hazaribagh	Public cess.

No. 790-F.-16—4.—In pursuance of Sub-Section (1) of Section 135 of the Indian Railways Act, 1890 (IX of 1890), the Governor General in Council is pleased to declare that the Administration of the Great Indian Peninsula Railway shall be liable to pay in aid of the fund of the local authority set out in the schedule hereto annexed the tax specified in the second column thereof.

Local authority.	Tax.
District Board of Hazaribagh	Public cess.

The 12th March 1919.

No. 540-E.-19.—With reference to Railway Board's Notification No. 16-E.-19, dated the 5th February 1919, Mr. G. S. Bocquet, C.I.E., Deputy Traffic Manager, Eastern Bengal Railway, is as a temporary measure appointed to officiate as Traffic Manager of the Railway.

No. 540-E.-2-19.—With reference to Railway Board's Notification No. 540-E.-19, dated the 12th March 1919, Mr. H. T. Baylis, District Traffic Superintendent, Eastern Bengal Railway, in class II, grade 3, of the Superior Revenue Establishment of State Railways, is appointed to officiate as Deputy Traffic Manager of the Railway in class I of that Establishment.

No. 540-E.-3-19.—With reference to Railway Board's Notification No. 540-E.-2-19 dated the 12th March 1919, Mr. S. A. Hanid, Assistant Traffic Superintendent, Eastern Bengal Railway, in class III, grade 2, of the Superior Revenue Establishment of State Railways, is appointed to officiate as a District Traffic Superintendent in class II of that Establishment.

The 13th March 1919.

No. 579-E.-19.—Mr. E. G. Rodwell, Executive Engineer, Nushki Extension Railway, is appointed to officiate as Engineer-in-Chief of that Railway, with Officiating rank as Superintending Engineer, 3rd class, during the absence on privilege leave of Mr. F. W. Allum, C.B.E., Engineer-in-Chief, with effect from the 15th April 1918 or subsequent date.

No. 588 E.-19.—Mr. A. G. Fielding, Assistant Electrical Engineer, Eastern Bengal Railway, is appointed to officiate as Electrical Engineer in class II of the Superior Revenue Establishment of State Railways during the absence of Mr. A. R. Gundry, Electrical Engineer, on combined leave.

No. 1626-E.-18.—Mr. J. W. Henderson, Assistant Traffic Superintendent, is on return from military duty, re-posted to the North Western Railway.

The 14th March 1919.

No. 19-E.-19.—In supersession of Notification No. 19-E.-19, dated 5th February 1919, Mr. H. R. Walton, Senior Government Inspector of Railways, Circle No. 5, Bombay, is granted combined leave for twelve months, *viz.* privilege leave for 4 months and 21 days and furlough for the remaining period under Finance Department letter No. 168-C. S. R., dated 24th February 1919 and Articles 233, 260 and 305 (b) Civil Service Regulations, with effect from the 20th March 1919 or subsequent date.

No. 150-E.-19.—Mr. Raj Behari Seth, Assistant Engineer, is transferred from the Nushki Extension Railway to the Eastern Bengal Railway.

No. 150-E.-19—1.—Mr. H. N. Sahgal, Assistant Engineer, is transferred from the Eastern Bengal Railway to the North Western Railway.

No. 307-E.—19.—Mr. E. S. Christie, Officiating Deputy Chief Engineer, Oudh and Rohilkhand Railway, is appointed to officiate as Deputy Agent on that Railway, *vice* Major W. F. Mathews, R.E., granted combined leave.

No. 307-E.—19(1).—With reference to Notification No. 307-19, dated the 14th March 1919, Mr. E. B. Beatson, Executive Engineer, Oudh and Rohilkhand Railway, is appointed to officiate as Deputy Chief Engineer, Oudh and Rohilkhand Railway, with the officiating rank of Superintending Engineer, 3rd class, until further orders.

No. 1035-E.-1-18.—With reference to Railway Board's Notification No. 1035-E.-18, dated the 22nd August 1918, the services of Lieutenant G. Marshall, 1-9th Battalion, Hampshire Regiment, on special duty under the Railway Board, are replaced at the disposal of the Army Department with effect from the 13th March 1919.

F. A. HADOW,
Secretary, Railway Board.

INDIAN MUNITIONS BOARD.

NOTIFICATIONS.

Delhi, the 7-8th March 1919.

No. E.-232.—The services of Mr. C. S. Waite, C.I.E., Deputy Controller (Inspection), Calcutta, are placed at the disposal of the Railway Department, with effect from the 28th February 1919.

The 8th March 1919.

No. E.-982.—Major H. W. Brady, I.W.T., Deputy Controller (Munitions Manufacture), Bombay, is appointed Deputy Controller (Electrical and Mechanical), Bombay, with effect from the 1st March 1919.

The 11th March 1919.

No. E.-772.—Mr. D. L. McPherson, M.B.E., Senior Deputy Controller (Munitions Manufacture), Calcutta, is appointed Controller (Munitions Manufacture), Simla, with effect from the 6th March 1919.

No. E.-1036 (1).—Mr. T. Ryan, C.I.E., Secretary to the Indian Munitions Board, is appointed a Member of the Board, with effect from the 22nd February 1919.

No. E.-1036 (3).—Rai Sahib J. P. Ganguli, Officiating Assistant Secretary to the Indian Munitions Board, is confirmed in that appointment with effect from the 22nd February 1919.

The 13th March 1919.

No. E.-540.—Major A. E. Mann, R.E., was employed as Assistant Engineer, Ordnance Factories, Works Department, Calcutta, from the 26th November 1918 to the 28th February 1919; his services are replaced at the disposal of His Excellency the Commander-in-Chief, with effect from the 1st March 1919.

The 14th March 1919.

No. E.-670.—The services of Lieutenant H. C. B. Jollye, I.A.R.O., Assistant Controller (Timber Supplies), at the headquarters of the Indian Munitions Board, are replaced at the disposal of His Excellency the Commander-in-Chief in India, with effect from the 7th March 1919.

F. R. R. RUDMAN,
Secretary, Indian Munitions Board.

The 11th March 1919.

No. E.-1036 (2).—Mr. F. R. R. Rudman, I.C.S., an Assistant Secretary to the Indian Munitions Board, is appointed Secretary to the Board with effect from the 22nd February 1919.

J. P. GANGULI,
Assistant Secretary, Indian Munitions Board.



The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 15, 1919.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Indian Legislative Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 12th March, 1919, and is hereby promulgated for general information :—

ACT No. II OF 1919.

An Act further to amend the Indian Paper Currency (Amendment) Act, 1917.

WHEREAS it is expedient further to amend the Indian Paper Currency (Amendment) Act, 1917 ; XIX of 1917.
It is hereby enacted as follows :—

1. This Act may be called the Indian Paper Currency (Amendment) Act, 1919.
Short title.
2. In section 2 of the Indian Paper Currency (Amendment) Act, 1917, XIX of 1917, for the words "six hundred and sixty millions," the words "eight hundred millions" shall be substituted.
Amendment of section 2, Act XIX of 1917.
3. The Indian Paper Currency (Amendment) Act, 1918, and the Indian Paper Currency (Amendment) Ordinance, 1918, are hereby repealed.
Repeal of Act VI of 1918, and Ordinance III of 1918.

H. M. SMITH,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 12th March, 1919, and is hereby promulgated for general information :—

ACT No. III OF 1919

*An Act to extend the operation of the Motor
Spirit (Duties) Act, 1917*

WHEREAS it is expedient to extend the operation of the Motor Spirit (Duties) Act, 1917 ; It is hereby enacted as follows :—

1. This Act may be called the Motor Spirit (Duties) Amendment Act, 1919.
Short title.
2. In section 1 of the Motor Spirit (Duties) Act, 1917, the word " and " II of 1917.
Amendment of section 1, Act II of 1917. at the end of sub-section (2) and the whole of sub-section (3) shall be omitted.

H. M. SMITH,

Offg. Secretary to the Government of India.

**GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.**

The following Act of the Indian Legislative Council received the assent of the Governor General on the 12th March, 1919, and is hereby promulgated for general information :—

ACT No. IV OF 1919.

An Act to amend the Indian Income-tax Act, 1918.

VII of 1918. WHEREAS it is expedient to amend the Indian Income-tax Act, 1918; It is hereby enacted as follows :—

1. (1) This Act may be called the Indian Income tax (Amendment) Act, 1919.
Short title and commencement.

(2) It shall come into force on the first day of April, 1919.

VII of 1918. 2. In the proviso to sub-section (2) of section 14 of the Indian Income-tax Act, 1918 (hereinafter referred to as the said Act), for the word "one" the word "two" shall be substituted.

3. In sub-section (4) of section 18 of the said Act, for the figures, brackets and word "17 (1), (2) or (3)", the figures, brackets and word "17 (1) or (2)" shall be substituted.
Amendment of section 18, Act VII of 1918.

4. For Schedule I to the said Act, the following Schedule shall be substituted, namely :—
Substitution of new Schedule for Schedule I, Act VII of 1918.

"SCHEDULE I.

(See section 14.)

RATES OF TAX.

	Rate.
I.—When the taxable income is less than Rs. 2,000.	Nil.
II.—When the taxable income is Rs. 2,000 or upwards, and	
(i) The total income is less than Rs. 5,000.	Five pies in the rupee.

RATES OF TAX.

	Rate.
(ii) The total income is Rs. 5,000 or upwards, but is less than Rs. 10,000.	Six pies in the rupee.
(iii) The total income is Rs. 10,000 or upwards, but is less than Rs. 25,000.	Nine pies in the rupee.
(iv) The total income is Rs. 25,000 or upwards.	One anna in the rupee."

5. For Schedule II to the said Act, the following Schedule shall be substituted, namely :—
Substitution of new Schedule for Schedule II, Act VII of 1918.

"SCHEDULE II.

(See section 37.)

RATES OF REFUND.

Amount.	Refund.
1. Less than Rs. 2,000 .	One anna in the rupee.
2. Rs. 2,000 or upwards, but less than Rs. 5,000	Seven pies in the rupee.
3. Rs. 5,000 or upwards, but less than Rs. 10,000.	Six pies in the rupee.
4. Rs. 10,000 or upwards, but less than Rs. 25,000.	Three pies in the rupee."

6. In the said Act, sub-section (3) of section 17 Chapter III, and in section 35 the words "or in a notice or order under section 30" are hereby repealed :

Provided that such repeal shall not affect the liability of any person to pay any sum due from him or any existing right of refund under the said Act.

H. M. SMITH,

Offg. Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 15, 1919.

or Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced in the Indian Legislative Council, Reports of Select Committees presented to the Council and Bills published under Rule 23.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to provide for the amendment of the Indian Penal Code and the Code of Criminal Procedure was presented to the Indian Legislative Council on the 8th March, 1919 :—

We, the undersigned, Members of the Select Committee to which the Bill to provide for the amendment of the Indian Penal Code and the Code of Criminal Procedure, 1898, was referred, have considered the Bill and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

2. At the outset of our deliberations the Hon'ble Mr. Patel announced his intention of not signing any Report which the Committee might make and withdrew from the proceedings. The Hon'ble Pandit M. M. Malaviya and the Hon'ble Mr. Khaparde, who attended the first meeting of the Committee, absented themselves on the second day.

3. The detailed amendments which we have made in the Bill are referred to in the following remarks.

4. Clause 2 of the Bill, as referred to us, purported to introduce a new section 124-B into the Indian Penal Code. It was based on rule 25-A of the Defence of India Consolidation Rules, 1915. Though this rule has been in force since the 25th September, 1916, we understand that it has rarely been put into operation; and, taking into consideration the apprehensions of non-official Members, we are of opinion that the clause might be omitted without seriously damaging the efficacy of the Bill. We have, therefore, deleted it and as consequential amendments have omitted clause 7 and the Schedule to the Bill, and have renumbered clauses 3 to 6.

5. We have not amended clause 3 of the Bill, which now becomes clause 2. It was suggested that the preliminary inquiry to be provided for by the new section 196-B of the Code of Criminal Procedure, 1898, should be carried out by the Magistrate himself or by a Police-officer not below the rank of a Deputy Superintendent. We think that any such modification of the proposed section would unduly restrict the power which it confers, and we have therefore made no alteration.

6. *Clause 4 (now clause 3).*—We have substituted the words “properly and reasonably incidental” for the words “properly incidental” in the proposed addition to section 343 of the Code of Criminal Procedure, 1898. We think this amendment explains itself. We think also that an incidental promise should not be excepted from the operation of section 343 of the Code, unless it has been disclosed to the presiding Judge or Magistrate before the accused person is put into the witness-box. At the same time, it would obviously in many cases destroy the value of the protection promised if the nature of the promise were made public, and we have therefore provided that the Court shall not disclose any of the terms of the promise to the defence unless, in its opinion, it is necessary to do so in the interests of justice.

7. *Clause 5 (now clause 4).*—We think it should be made clear that evidence of a previous conviction or of association with a person who has been convicted of an offence against the State should only be relevant for the purpose of proving criminal intention, and we have made a small amendment to this effect. We have also made an amendment in clause (b) which attempts to give effect to the recommendation of the Rowlatt Committee that evidence of association “of an incriminating kind” only should be admissible. The proviso to the new section 510-A of the Criminal Procedure Code, 1898, required seven days’ notice before the commencement of the trial. In this respect, the Bill did not conform to the recommendation of the Rowlatt Committee, and we have substituted the words “before such evidence is tendered” for the words “before the commencement of the trial.”

8. *Clause 6 (now clause 5).*—We have altered the drafting of the last few lines of the proposed section 565-A (1), and we have omitted words at the end of clause (c) of sub-section (4) which, we think, was unnecessarily widely drawn.

9. We do not consider that the amendments which we have made in the Bill materially alter its provisions. At the same time, in view of the fact that the Bill purports to make permanent additions to, and permanent amendments in, the criminal law, and that these amendments are not a matter of great urgency, we think that the Bill as amended should be republished.

10. The publication ordered has been made as follows:—

<i>Gazette.</i>	<i>In English.</i>	<i>Date.</i>
Gazette of India		18th January 1919.
Fort Saint George Gazette		28th January 1919.
Bombay Government Gazette		30th January 1919.
Calcutta Gazette		22nd January 1919.
United Provinces Gazette		25th January 1919.
Punjab Government Gazette		24th January 1919.
Burma Gazette.		1st February 1919.
Bihar and Orissa Gazette		29th January 1919.
Central Provinces Gazette		25th January 1919.
Assam Gazette		29th January 1919.
Coorg District Gazette		1st February 1919.
Sind Official Gazette		30th January 1919.
North-West Frontier Province Gazette		24th January 1919.

W. H. VINCENT.

G. R. LOWNDES.

MD. SHAFI.*

V. SRINIVASAN.*

SYED NAWAB ALI.

C. A. KINCAID.

S. N. BANERJEA.*

P. J. FAGAN.

J. H. DUBOULAY.

T. EMERSON.*

PIERCE MOORE.

H. MONCRIEFF SMITH.

The 6th March, 1919.

* Subject to minutes of dissent printed below.

Minute of Dissent.

We recognise that with the deletion of the original clause 2 which made the possession of seditious documents, under certain circumstances, an offence under the Indian Penal Code, the more objectionable feature of the Bill has been removed. We also agree that the amendments made in Committee in the remaining clauses constitute an improvement on the original Bill. The acceptance of our proposal to republish the Bill as modified makes it unnecessary for us, at this stage, to recapitulate our objections, which still remain, regarding the principles underlying the Bill. Reserving to ourselves the right of urging these at the proper stage, we record our considered opinion that the preliminary inquiry contemplated in the present clause 2 should be held either by the Magistrate himself or, under his direction, by a police-officer not below the rank of a Deputy Superintendent. We are, further, of opinion that the enactment of the proposed section 565-A is unnecessary and recommend its deletion. In any case, persons convicted under section 124-A, Indian Penal Code, should be excluded from its scope. The opinion of the High Courts should be obtained on the Bill as now amended.

SURENDRA NATH BANERJEA.

V. S. SRINIVASAN.

M. MUHAMMAD SHAFI.

The 7th March, 1919.

BILL No. 1 of 1919.

[AS AMENDED BY THE SELECT COMMITTEE.]

[Words printed in italics indicate the amendments suggested by the Select Committee.]

A Bill to provide for the amendment of the Indian Penal Code and the Code of Criminal Procedure, 1898.

WHEREAS it is expedient to amend the Indian Penal Code and the Code of Criminal Procedure, 1898, in order to deal more effectively with certain acts dangerous to the State; It is hereby enacted as follows:—

1. This Act may be called the Indian Criminal Law (Amendment) Act, 1919.

2. After section 196-A of the Code of Criminal Procedure, 1898, (herein-section 196-B in Act V of 1898. after referred to as the said Code), the following section shall be inserted, namely:—

"196-B. In the case of any offence referred to in section 196 or 196-A, Preliminary inquiry in certain cases. the District Magistrate or the Chief Presidency Magistrate may, notwithstanding anything contained in those sections or in any other part of this Code, order a preliminary inquiry by a police-officer not below the rank of an Inspector, in which case such police-officer shall have the powers referred to in section 155 (3)."

3. To section 343 of the said Code, the following Amendment of section 343, Act V of 1898. Explanation shall be added, namely:—

"*Explanation.*—A promise of protection to an accused person against criminal force or any promise properly and reasonably incidental to a promise of such protection, shall not be deemed to be the use of influence within the meaning of this section:

Provided that the presiding Judge or Magistrate has been informed of the terms of any such promise before the accused person is examined as a witness.

Where the presiding Judge or Magistrate has been so informed, he shall not disclose to the defence the terms of any such promise except to such extent as he may consider it necessary so to do in the interests of justice."

4. After section 510 of the said Code, the following section shall be inserted, namely:—

510-A. On the trial of an offence under Chapter VI of the Indian Penal Code, the following facts shall be relevant for the purpose of proving criminal intention, namely:—

- (a) that the person accused has previously been convicted of an offence under that Chapter, and
- (b) that such person has associated in such circumstances as afford reasonable grounds

for believing that the association was for the purpose of committing an offence under that Chapter with any person who has been convicted of an offence under that Chapter:

Provided that such facts shall nevertheless not be proved under the provisions of this section, unless written notice of the intention to call evidence thereof has been served on the accused at least seven days before such evidence is tendered, together with reasonable particulars of the conviction or association intended to be proved."

5. After section 565 of the said Code, the following section shall be inserted, namely:—

"565-A. (1) When any person is convicted of an offence punishable under Chapter VI of the Indian Penal Code, the Court may, if it thinks fit, at the time of passing sentence on such person, order him, on his release after the expiration of such sentence, to execute a bond with sureties undertaking, for such period not exceeding two years as may be specified in the order, that he will not commit, or attempt or conspire to commit, or abet the commission of, any offence under the said Chapter. XLV of 1860.

(2) An order under sub-section (1) may also be made by an Appellate Court, or by the High Court when exercising its powers of revision.

(3) If the Court makes an order under sub-section (1), it shall further direct that, until the person who is the subject of the order furnishes the required security, such person shall notify to the Local Government or to such officer as the Local Government may by general or special order appoint in this behalf, his residence and any change of residence after release for the period for which security is required.

(4) Where any person is under an obligation to notify, in accordance with the provisions of sub-section (3), his residence and any change of residence after release, the Local Government may by order in writing direct that such person—

- (a) shall not enter, reside or remain in any area specified in the order,
- (b) shall reside or remain in any area in British India so specified, and
- (c) shall abstain from addressing public meetings for the furtherance or discussion of any subject likely to cause disturbance of the public tranquillity.

(5) Any person refusing or neglecting to comply with any direction under sub-section (3) or any order under sub-section (4), shall be punishable as if he had committed an offence under section 176 of the Indian Penal Code. XLV of 1860.

(6) If the conviction is set aside on appeal or otherwise, all orders made under the provisions of this section shall become void.

Explanation.—In this section the expression "public meeting" has the same meaning as is assigned to it by section 3 of the Prevention of Seditious Meetings Act, 1911.

H. M. SMITH,

Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA,
LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Indian Legislative Council on the 12th March, 1919 :—

No. 12 OF 1919.

*A Bill to extend the operation of the Indian
Defence Force Act, 1917.*

WHEREAS it is expedient to extend the operation of the Indian Defence Force Act, 1917 ; It is III of 1917. hereby enacted as follows :—

1. This Act may be called the Indian Defence Force (Amendment) Act, 1919.
Short title.
2. In sub-section (3) of section 1 of the Indian Defence Force Act, 1917, III of 1917. Amendment of section
Act III of 1917. for the words " six months " the words " one year " shall be substituted.

STATEMENT OF OBJECTS AND REASONS.

SECTION 1(3) of the Indian Defence Force Act, 1917 (III of 1917), prescribes that the Act "shall remain in force during the continuance of the present war and for a period of six months thereafter." The question of the constitution, organisation and training of the force which will be required to replace the Indian Defence Force under *post-bellum* conditions is under consideration, but, in view of the complexity of the subject, and the necessity for consulting fully all interests concerned, it is improbable that the new scheme can be brought into force before the period of operation of the Indian Defence Force Act expires. Meanwhile, it is considered necessary, during the period of demobilisation, that there should be a force in India which can be called up in the event of emergency without interfering with the process of demobilisation of the regular army. It is, therefore, proposed to extend the period of operation of the Indian Defence Force Act, 1917, by a further period of six months, thus making the Act operative for a period of twelve months after the war.

DELHI :
The 27th February, 1919. }

C. C. MONRO,
General,
Commander-in-Chief in India.

H. M. SMITH,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to impose a duty on excess profits arising out of certain businesses was presented to the Indian Legislative Council on the 12th March, 1919 :—

We, the undersigned, Members of the Select Committee to which the Bill to impose a

Paper No.	I	From the First Assistant to the Agent to the Governor General in Baluchistan, dated the 6th January 1919; from the Chief Commissioner, Ajmer-Merwara, dated the 22nd January 1919, and enclosure; from the Chief Commissioner, Delhi, dated the 24th January 1919, and enclosures; from the Chief Commissioner, Central Provinces, dated the 26th January 1919, and enclosure.	duty on excess profits arising out of certain businesses was
"	II	From the Government of Bihar and Orissa, dated the 28th January 1919; from the Government of United Provinces, dated the 29th January 1919, and enclosures; from the Registrar, High Court, Calcutta, dated the 29th January 1919.	referred, have considered the
"	III	From the Government of Madras, dated the 27th January 1919, and enclosures; from the Government of Punjab, dated the 31st January 1919, and enclosures.	Bill and the papers noted in
"	IV	From the Chief Commissioner, Coorg, dated the 28th January 1919; from the Chief Commissioner, North-West Frontier Province, dated the 30th January 1919, and enclosures; from the Chief Commissioner, Assam, dated the 30th January 1919; from the Government of Bengal, dated the 31st January 1919, and enclosures.	the margin, and have now the
"	V	From the Government of Burma, dated the 30th January 1919, and enclosures.	honour to submit this our
"	VI	From the Government of Bombay, dated the 4th February 1919, and enclosures.	Report, with the Bill as
"	VII	From the Government of Bombay, dated the 13th February 1919, and enclosure.	amended by us annexed there-
"	VIII	From the Government of Bengal, dated the 17th February 1919, and enclosure.	to.
"	IX	From the Government of Bombay, dated the 21st February 1919, and enclosure.	

2. We have found the subject with which we have been directed to deal one of great complexity; as the papers show the opinions received have been voluminous. We have had the advantage of hearing the evidence of several gentlemen who attended our proceedings on two occasions. These were Sir Robert Aitken and Mr. Gillum of Bombay, Mr. Thomas Smith of Cawnpore, Mr. Grant-Govan of Delhi and Mr. Ram Chandrier of Madras, and we desire to take this opportunity of expressing our obligations to these gentlemen for the valuable assistance they have given us. We have had to deal with a considerable volume of criticism, which to a large extent has been of a destructive character. In so far as the criticisms were directed against the main principles of the Bill, we considered that it was outside our province to deal with them. The main objects which we have kept in view will appear from the following paragraphs of our Report.

3. It has been urged with regard to almost every operative clause of the Bill that it would in practice work inequitably. On the other hand, we have realised that every extra refinement introduced into the Bill with the object of removing these inequalities must necessarily tend to complicate the duties of the assessing authorities, and we recognise that the Bill, as amended

by us, adds considerably to the already very large responsibilities of these authorities. We think, however, that an equitable incidence is one of the first essentials of taxation. The main object of the numerous amendments, which we have made, has been to reduce the number of hard cases to a minimum.

4. The details of these amendments will be dealt with in connection with the clauses in which they have been embodied. Generally speaking, we have attempted to achieve our object by introducing a system of options with regard to the profits of the accounting period, the selection of the standard period and the computation of the profits of the standard period. It will be seen that, in regard to the standard period, the options which we have proposed are very wide, and we feel that we have gone as far as possible in this direction. It is inevitable that a certain number of hard cases should remain, but we think that the machinery set up in clauses 7 to 9 of the Bill should adequately provide for these.

5. Before we detail the amendments which we have made, we may here refer to two matters in respect of which we are told that there has been considerable misunderstanding as to the intentions of the Bill. The first is the absence of a duration clause making it clear that the operation of the Bill is confined to one year. With regard to this it should be hardly necessary to mention that the definition of "accounting period" read with clause 4 must make it clear to the intelligent reader that the profits of one year, and one year only, are being taxed. The second is in reference to the periods adopted for the ascertainment of standard profits. With regard to this it is enough to say that under the provisions of Act II of 1886, which was the law in force during the standard periods, the profits assessed in any year were the profits of the preceding year; that is to say the profits assessed in 1914, as defined in clause 6, were not the profits of the year in which war broke out, but the profits of the year ending on the 31st of March, 1914, or an earlier date. The amendments, which we have made in the Bill, save in so far as they are mere matters of drafting, are dealt with in the following remarks.

6. *Clause 5.*—It was urged upon us that inasmuch as hostilities ceased half-way through the financial year beginning on the 1st of April, 1918, certain companies who closed their accounts before the end of the calendar year 1918 might possibly be severely handicapped in comparison with those whose accounting year corresponds with the financial year. To meet this difficulty we have adopted a suggestion of our colleague Mr. Ironside that businesses which have closed their accounts on any date previous to the 31st of March 1919, should have the option of carrying their accounts forward to the 31st of March 1919, and of calculating the profits of the accounting period as a proportion of the profits of the total period; that is to say, a business which closed its accounts on the 30th of June, 1918, might carry its accounts forward to the 31st of March 1919, and take the profits of the accounting period to be 12-21ths of the total profits of the period from the 1st of July 1917 to the 31st of March 1919. For reasons of drafting we were unable to embody this suggestion in the definition of "accounting period." The option is provided for in clause 5 of the Bill as amended. A question has been raised in several quarters as to whether a composition for income-tax agreed upon in respect of the accounting period should be taken as the basis of assessment for that period. We think that this should not be done and the explanation which we have added to clause 5 requires that, notwithstanding the existence of a composition, the profits of the accounting period shall be actually ascertained.

7. *Clause 6.*—It was suggested to us, however, to provide that where a composition was in force in respect of the period for which standard profits are to be ascertained that composition should, at the option of the business liable to pay the duty, be taken as a basis for determining the standard profits. We have provided for this in sub-clause (2) and its proviso. We have, however, gone much further than this. In the first place, we have provided that every business shall have the option of adopting the standard percentage whether the profits of the business have been assessed or not, and we have provided a power to prescribe by rule a percentage higher than 10 per cent. in certain cases. Finally, we have given a very wide choice as to the selection of the standard period. In the first place, the profits assessed in the years 1913 and 1914, that is to say, the profits of two pre-war years may be selected as the standard profits. This, we think, will meet the case of those businesses which actually deteriorated after the outbreak of the war. Secondly, if the profits have been assessed in the years 1913 and 1914 and in any two only of the years 1915, 1916 and 1917 the standard profits may be taken to be the average of the assessed profits in the four years. Finally, if the profits have been assessed in all five years the standard profits may be taken as the average of the assessed profits of the two pre-war years and any two of the first three years of the war which the assessee may select.

Clause 6 as originally drafted ignored any income arising in the standard period from interest on securities held by a business. We think this was an oversight, which we have provided for in our redraft.

8. *Clause 7.*—The Bill as introduced provided that where the capital of a business had increased or decreased during the accounting period, the profits of that period should be reduced or increased by ten per cent of the difference. In the first place, we think this arbitrary rate might work inequitably. Secondly, we anticipate that there would be some difficulty in interpreting sub-clause (3) of this clause as it stood, since the Bill gave no indication as to how the average amount of capital employed during any period was to be ascertained. We have

therefore made considerable modifications in this clause, which we have entirely remodelled and have inserted in its proper place as a *proviso* to clause 6 (1) (b). We have now provided for an increase or decrease in the standard profits proportionate to the increase or decrease of the capital at the end of the accounting period, as compared with the average of the amounts of capital employed on the last days of the years selected by the assessee as the years for which standard profits are to be ascertained. We think that any increase of capital after the 31st of December, 1918, should not be taken into account, and we have made provision accordingly in sub-clause (4) of clause 6. The original clause 7 has thus entirely disappeared as a separate clause.

9. *Clause 8 (now clause 7).*—We have made it clear that depreciation of assets includes the cost of replacement. The additions which we have made in sub-clauses (e) and (f) of the Bill as amended are designed to meet possible hard cases. The scope of the application of sub-clause (g) (originally sub-clause (e)) has been considerably widened.

10. *Clause 9 (now clause 8).*—The Bill gave the Chief Revenue Authority discretion to refuse a reference to a Board of Referees. We have now provided that, at the option of the appellant, his case shall be either disposed of by the Chief Revenue Authority or referred to the Board. It was pointed out to us that the provisions for the constitution of the Board, requiring that one member should be a person having acquaintance with businesses of the nature of that in question, were unsatisfactory, as in the case of some businesses it might be difficult, if not impossible, to obtain a member with the necessary qualification. We have therefore modified this provision. We were much pressed by our non-official colleagues to provide for two non-official members. We have done this, and we have also provided that in special cases the Local Government shall have power to add a fourth member, in which case it shall appoint one of the members to be chairman with a casting vote.

11. We have, in this portion of the Bill, added a new clause which is, in our opinion, of considerable importance. It now appears as clause 9. We have provided a power in the Governor General in Council to appoint a Board of Special Referees to inquire into the circumstances of classes of businesses in respect of which any person has made out a *prima facie* case that the provisions of the Act would operate unfairly. We may illustrate this by reference to the businesses whose output and sales have been controlled during the war. The Board will, in these cases, always consist of four members, of whom two will be non-officials, and it will act merely in an advisory capacity, the final orders in the case emanating from the Government of India.

12. *Clauses 10 to 12.*—In deference to the views of our non-official colleagues we have relieved persons chargeable to excess profits duty of the obligation to give notice of the fact to the Collector within one month of the commencement of the Act. We have allowed assessee two months instead of one month to comply with the Collector's notice calling for returns.

13. *Clauses 14 and 15.*—We have amended clause 14 so as to give power to prescribe by rule the method of assessment in the case of a change of ownership in the accounting period. We think in this way the instructions to Collectors can be made more explicit than when included in the law itself. A corresponding addition has been made in the rule-making clause of the Bill. We have removed section 29 from the list of the provisions of the Income-tax Act, 1918, embodied by reference in this Bill by clause 15.

14. We have introduced two new clauses at the end of the Bill. The first provides that excess profits duty and super-tax shall not both be levied in respect of the same business; the greater tax alone will be levied. The last clause of the Bill makes any sum paid as excess profits duty an allowance for income-tax purposes when the final adjustment of the profits of the business is made.

15. We have made an amendment in the proviso to the third item of Schedule I to make it clear that the business of a whole-time officer or servant of a firm or company is exempt. The slight alterations made in Schedule II merely adopt the phraseology of the English law.

16. The extensive modifications which we have made in the Bill are almost entirely, in our opinion, in favour of the subject, and we therefore think that the Bill does not require re-publication. We recommend that it be passed as now amended.

17. The publication ordered by the Council has been made as follows :—

<i>Gazette.</i>	<i>In English.</i>	<i>Date.</i>
Gazette of India	.	14th December 1918
Fort Saint George Gazette	.	14th January 1919
Bombay Government Gazette	.	2nd January 1919
Calcutta Gazette	.	25th December 1918
United Provinces Gazette	.	28th December 1918
Punjab Government Gazette	.	27th December 1918
Burma Gazette	.	4th January 1919
Bihar and Orissa Gazette	.	1st January 1919
Central Provinces Gazette	.	28th December 1918
Assam Gazette	.	8th January 1919
Coorg District Gazette	.	3rd January 1919
Sind Official Gazette	.	19th December 1918
North-West Frontier Province Gazette	.	3rd January 1919

		<i>In the vernaculars.</i>			
	<i>Province.</i>	<i>Language.</i>			<i>Date.</i>
Madras	.	Tamil	.	.	21st January 1919
	.	Telugu	}	.	28th January 1919
	.	Hindustani	.	.	21st January 1919
	.	Kanarese	.	.	28th January 1919
	.	Malayalam	.	.	28th January 1919
Bombay	.	Marathi	}	.	23rd January 1919
	.	Gujarathi	.	.	
	.	Kanarese	}	.	
United Provinces	.	Urdu	.	.	1st February 1919
Punjab	.	Urdu	.	.	31st January 1919
Burma	.	Burmese	.	.	18th January 1919
Sindh	.	Sindhi	.	.	16th January 1919

JAS. S. MESTON.

G. R. LOWNDES.

C. H. KESTEVEN.

FAZULBHOY CURRIMBHOY.*

S. N. ROY.

H. F. HOWARD.

M. N. HOGG.*

G. M. CHITNAVIS.*

W. A. IRONSIDE.*

W. F. RICE.

H. MONCRIEFF SMITH.

The 12th March, 1919.

* Subject to minute of dissent printed below.

Minute of Dissent.

1. We are of opinion that the Bill should contain provision for a refund by Government of any amount of duty which it may yield in excess of the amount of £6 millions net, which is required. This proposal may be unusual, but we think it is fair and reasonable on the following grounds. Firstly, the levying of an excess profits duty for one year only after hostilities have ceased is in itself an unusual measure. Secondly, the justification for this measure has been definitely stated to be the need of Government to raise a sum of £6 millions sterling for exceptional war expenditure. Thirdly, any estimate of the yield of the Duty must necessarily be very hypothetical and uncertain, and the estimate made by Government is generally believed to be considerably too low. Fourthly, the Honourable Finance Member has stated that the only reason for maintaining the percentage of 50 per cent. is his estimate that 50 per cent. will only yield the sum required; and that if his estimate had been larger, he would gladly have reduced the percentage. We think, therefore, that it is reasonable to ask that, if the actual yield of the Duty should prove to be in excess of his estimate, the percentage should be reduced by a proportionate refund of the excess to those who have paid the Duty.

2. We regret that this opportunity has not been taken to abolish the Supertax in so far as it applies to the income of firms and companies. The Supertax in the United Kingdom is a tax on individual incomes only and its partial extension to the incomes of firms and companies has been very generally criticised. The reason given for this extension was that an Excess Profits Duty was then considered impracticable, and that the extension of the Supertax was a device to take its place. Now that an Excess Profits Duty is to be imposed, the excuse is gone, and the proper course is to limit the Supertax to individual incomes. We do not consider that the fact that this would result in certain cases in a remission of taxation is a sufficient reason for rejecting a measure which would be at once just and popular, and we regret that the Report of the Select Committee does not include a recommendation that the Supertax Act should be amended on these lines.

M. N. HOGG.

W. A. IRONSIDE.

FAZULBHOY CURRIMBHOY.

G. M. CHITNAVIS.

11th March 1919.

BILL No. 25 OF 1918.

[As AMENDED BY THE SELECT COMMITTEE.]

[Words printed in italics indicate the amendments suggested by the Select Committee.]

A Bill to impose a duty on excess profits arising out of certain businesses.

WHEREAS it is expedient to impose a duty on excess profits arising out of certain businesses; It is hereby enacted as follows:—

1. (1) This Act may be called the Excess Profits Duty Act, 1918.

(2) It shall come into force on the 1st April, 1919.

2. In this Act, unless there is anything repugnant in the subject or context,—

“accounting period” means the twelve months ending on the 31st March, 1919, or if the accounts of the business have been made up within the said twelve months for the purposes of the Indian Income-tax Act, 1918, in respect of a year ending on any date other than the said 31st March, then the year ending on that other date;

“business” includes any trade, commerce or manufacture, or any adventure or concern in the nature of trade, commerce or manufacture;

“prescribed” means prescribed by rules made under this Act.

All expressions used or embodied by reference in this Act which are not hereinbefore defined shall have the same meaning as is attributed to them by the Indian Income-tax Act, 1918.

3. This Act shall apply to every business (other than the businesses specified in Schedule I) which is, during any part of the accounting period, either carried on in British India by any person or owned or carried on in any place in India by a person ordinarily resident in British India.

4. Subject to the provisions of this Act, there shall, in respect of any business to which this Act applies, be charged, levied and paid on the amount by which the profits in the accounting period exceed the standard profits, a duty (in this Act referred to as “excess profits duty”) of an amount equal to fifty per cent of that excess:

Provided that the amount of the said duty shall not exceed such sum as would reduce the profits in the accounting period below thirty thousand rupees.

5. The profits of a business in the accounting period shall, at the option of the person by whom the excess profits duty in respect of that business is payable be or be deemed to be,—

(a) the taxable income as finally ascertained for the purposes of the Indian Income-tax Act, 1918, or

(b) when the accounting period in respect of the business ends on any date other than the 31st March, 1919, and the accounts of the business are made up

for an additional period ending on the said 31st March, a sum which bears the same proportion to the taxable income of the total period (such taxable income being ascertained as nearly as may be in accordance with the provisions of the said Act) as a period of one year bears to the total period.

Explanation.—The profits in the accounting period shall, notwithstanding any composition in force for the purposes of the said Act, be actually ascertained in accordance with the provisions of that Act.

6. (1) The standard profits of a business shall be as follows:—

(a) an amount calculated at the rate of 10 per cent. or at such rate not being less than 10 per cent. as may be prescribed, on the capital of the business as existing at the end of the accounting period, in which case the capital of the business shall, for the purposes of this Act, be ascertained in accordance with the provisions of Schedule II; or

(b) at the option of the person by whom excess profits duty in respect of the business is payable—

(i) if the profits of the business have been assessed in the years 1913 and 1914 for the purposes of the income-tax law then in force—the aggregate of half of the profits so assessed and half of the interest, if any, received in those years on securities forming part of the assets of the business; or

(ii) if the profits of the business have been assessed for the said purposes in the years 1913 and 1914, and in two only of the three years 1915, 1916 and 1917—the aggregate of one-fourth of the profits so assessed and one-fourth of the interest, if any, received in the same four years on securities forming part of the assets of the business; or

(iii) if the profits of the business have been assessed for the said purposes in all the five years 1913, 1914, 1915, 1916 and 1917—the aggregate of one-fourth of the profits assessed in the years 1913 and 1914 and in such two of the years 1915, 1916 and 1917 as may be selected by the said person, and one-fourth of the interest, if any, received in the same four years on securities forming part of the assets of the business:

Provided that if the average capital employed in the business in the years adopted for the purpose of determining the standard profits is less or more than the capital

VII of 1918.

VII of 1918.

VII of 1918.

so employed at the end of the accounting period there shall be made to or from the standard profits an addition or a deduction, as the case may be, which shall bear to the standard profits the same proportion as such increase or decrease of capital bears to the average capital so employed in the years so adopted.

Explanation.—For the purpose of ascertaining the average capital employed, the capital employed in the business in any year shall be deemed to be the capital so employed at the end of that year :

Provided further that if the assessment in any of the said years was made in respect of a period of less than twelve months, that assessment shall, for the purpose of determining the standard profits, be proportionately increased.

(2) If a composition for income-tax was in force in any of the years 1913, 1914, 1915, 1916 and 1917, such composition shall be deemed for the purposes of sub-section 1(b) to have been the assessment and the profits shall be determined in accordance therewith :

Provided that the person by whom excess profits duty in respect of the business is payable shall, notwithstanding any such composition, be entitled to have an assessment of the profits of the business made for the purpose of ascertaining the standard profits, in the same way as the assessment would have been made if no such composition had been agreed upon.

(3) Each of the years referred to in sub-sections (1) and (2) shall be deemed to be the twelve months commencing with the 1st of April in the year mentioned.

(4) Notwithstanding anything contained in this section no increase of capital made after the 31st December, 1918, shall be taken into account in any case, and no such increase before that date shall be taken into account when it appears or to the extent to which it appears that the increase was made with intent to evade or has the effect of evading the payment of the excess profits duty.

7. On the application of any person chargeable with excess profits duty Power to Collector to make allowances for special circumstances. alleging that, owing to any of the following circumstances, namely :—

- (a) any change in the constitution of a partnership of which he is or was a member,
- (b) any postponement or suspension, as a consequence of the present war, of renewals or repairs,
- (c) any exceptional depreciation or obsolescence (including the cost of replacement during the accounting period) due to the present war of assets employed in the business,
- (d) the provision in connection with the requirements of the present war of plant or machinery which will not be required

for the purposes of the business after the termination of the war,

- (e) the fact that the assets of the business consist to any material extent of shares in a company the business of which is itself chargeable to excess profits duty,
- (f) any liability of the profits of the business to excess profits duty in the United Kingdom, or
- (g) any special circumstances connected with the nature of the business or the period for which any profits are ascertained or determined,

the provisions of this Act for the calculation of excess profits duty operate unfairly in his case, the Collector may make such allowances in calculating the amount of the duty as seem to him to be necessary to meet the special circumstances, provided that any such allowance shall not reduce the amount of duty payable under the provisions of the Act by more than twenty-five per cent. without the previous sanction of the Commissioner.

8. (1) If any person who has applied under section 7 is dissatisfied with the decision of the Collector Revenue-authority. on his application, he may appeal to the Chief Revenue-authority which shall, at the option of such person, either itself decide such appeal or refer it to a Board of Referees to be appointed by the Local Government. The Board shall hear and consider any appeal so referred and shall communicate their decision to the Chief Revenue-authority.

(2) The Chief Revenue-authority and the Board shall be entitled to take into account any of the circumstances specified in section 7, and to modify the decision of the Collector with reference thereto in such way and to such extent as they may consider just and equitable.

(3) Every Board of Referees appointed under this section shall consist of three or, in cases which the Local Government considers to be of difficulty or importance, of four persons. When the Board consists of four persons the Local Government shall appoint one of the members to be Chairman. In any case at least two members of the Board shall be persons not in the service of Government and having in the opinion of the Local Government adequate business experience.

(4) In case of a difference of opinion between the members of the Board, the opinion of the majority shall prevail. When the Board consists of four members and the members are equally divided in opinion, the Chairman shall have a second or casting vote.

(5) The decision of the Chief Revenue-authority on any appeal under this section, or of the Board where an appeal is referred to them shall notwithstanding any other provision of this Act be final, and shall be deemed to be the basis of assessment in the particular case.

9. (1) The Governor General in Council Power of Governor General in Council may, on the application of any person alleging to deal with hardship that owing to special circumstances to be stated in the application the provisions of this Act for the calculation of excess profits would operate unfairly in the case of any class of business in which such person is engaged,

refer such application for the report of a Board of special Referees to be appointed in this behalf by the Governor General in Council.

(2) Every Board appointed under this section shall consist of four persons, of whom at least two shall be persons not in the service of Government. The Governor General in Council shall appoint one member to be Chairman.

(3) On receipt of the report of the Board the Governor General in Council shall consider the same and pass thereon such orders as he thinks fit. Any such order may vary the basis or method of assessment in respect of the class of business so reported on and any variations so made shall be deemed to be modifications of this Act in respect of the matters to which they relate, and this Act shall apply accordingly.

10. Every liquidator of a company which is being wound up at the commencement of this Act, or is wound up after the commencement of this Act, and which is chargeable to excess profits duty, shall before the 31st May 1919, or within two months of the commencement of the winding up, as the case may be, give notice of the fact to the Collector.

11. The Collector may, for the purposes of this Act, require any person whom he believes to be engaged in any business to which this Act applies, or to have been so engaged during the accounting period or in the year ending on the 31st March, 1912, or on the 31st March in any year thereafter, to furnish him within two months after service upon him of a notice to that effect with such particulars in connection with the business as the Collector may require.

12. If a person fails, without reasonable cause or excuse, to give to the Collector in due time any notice required by section 10 or to furnish any particulars referred to in section 11, he shall on conviction by a Magistrate be punishable with fine which may extend to thirty rupees for every day during which the default continues.

13. The amount of excess profits duty to be paid in respect of any business shall be assessed by the Collector, who may in any case where he thinks fit allow the duty to be paid in instalments of such amounts payable at such time as he may direct.

14. The duty may be assessed on any person for the time being owning or carrying on the business whether as agent for the owner or otherwise or, where the business has ceased during the accounting period, on the person who owned or so carried on the business immediately before the time at which the business ceased, and where there has been a change of ownership of the business during the accounting period, the Collector shall make the assessment in the prescribed manner.

15. The provisions of sections 20, 21, 22, 23, 24, 26, 27, and of Chapters IV and V and of sections 42, 45, 46, 47 and 49 to 52 of the Indian Income-tax Act, 1918, shall apply, with such modifications, if any, as may be prescribed, as if the said provisions referred to excess profits

duty instead of income-tax, and every officer or authority exercising powers under the said provisions may exercise the like powers under this Act in regard to excess profits duty as he or it exercises in regard to income-tax under the said Act:

Provided that references in the said provisions to the assessee shall be construed as references to a person by whom excess profits duty is payable.

16. Notwithstanding anything contained in the Indian Income-tax Act, 1918, or in any Act repealed thereby, all information contained in any statement or return made or furnished under the provisions of any of the said Acts, or obtained or collected for the purposes of any such Act may be used for the purposes of this Act.

17. (1) A person shall not for the purposes of avoiding payment of excess profits duty enter into any fictitious or artificial transaction or carry out any fictitious or artificial operation, and if he has entered into any such transaction or carried out any such operation before the commencement of this Act, shall inform the Collector of the nature of the transaction or operation.

Explanation.—For the purposes of this section an artificial transaction or operation includes every device of whatever nature adopted for the purposes of presenting the accounts of a business in a misleading form or manner with intent to evade or having the effect of evading any obligation imposed by this Act.

(2) If any person acts in contravention of, or fails, without reasonable cause or excuse, to comply with, the provisions of sub-section (1), he shall, on conviction by a Magistrate, be punishable with fine which may extend to one thousand rupees.

18. (1) The Governor General in Council may, by notification in the Gazette of India, make rules for carrying into effect the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) the rate to be allowed in respect of any business or class of business for the purpose of section 6 (1) (a);

(b) the procedure to be followed by Boards of Referees appointed under this Act;

(c) the basis and method of assessment when there has been a change of ownership; and

(d) the adaptation to excess profits duty of any of the provisions of the Indian Income-tax Act, 1918, which are made applicable to that duty by section 15.

(3) All rules made under this section shall have effect as if enacted in this Act.

19. Where the profits of any business in the accounting period are chargeable to excess profits duty under the provisions of this Act and to super-

Income-tax Act, 1918, shall apply, with such modifications, if any, as may be prescribed, as if the said provisions referred to excess profits

VIII of 1917 *tax under the provisions of the Super-tax Act, 1917, then—*

- (1) *if the amount chargeable as excess profits duty exceeds that chargeable as super-tax, excess profits duty shall alone be charged, and*
- (2) *if the amount chargeable as super-tax exceeds that chargeable as excess profits duty, super-tax shall alone be charged,*

VIII of 1917. *and the provisions of this Act and the Super-tax Act, 1917, shall be construed accordingly.*

20. *The amount of excess profits duty paid in respect of any business shall be allowed as a deduction at the adjustment made in the year ending on the 31st March, 1920, in respect of the profits of that business for the purposes of section 19 of the Income-tax Act, 1918:*

VII of 1918.

Provided that if the amount of excess profits duty payable has not been ascertained at the time when the said adjustment is made, the amount by which the income-tax would have been reduced if effect had been given to the deduction shall be deducted from the amount payable for excess profits duty.

SCHEDULE I.

EXCEPTED BUSINESSES.

(See section 3.)

1. *Any business the income from which is agricultural income.*

2. *Offices or employments.*

3. *Any profession the profits of which are dependent mainly on the personal qualifications of the person by whom the profession is carried on, and in which no capital expenditure is required or only capital expenditure of an amount which is small when compared with the profits which the person carrying on the profession makes:*

Provided that the business of any person taking commissions in respect of any transactions or services rendered, or any agent of any description (not being a whole-time officer or servant of the business or a commercial traveller, or an agent whose remuneration consists wholly of a fixed and definite sum not dependent on the amount of business done or any other contingency) shall not be included in this exception.

4. *Any business which is liable to pay in respect of the accounting period excess profits duty in the United Kingdom.*

5. *Any business of which the profits in the accounting period do not exceed thirty thousand rupees.*

SCHEDULE II.

ASCERTAINMENT OF CAPITAL.

(See section 6.)

1. *The amount of the capital of a business shall, so far as it does not consist of money, be taken to be—*

(a) *so far as it consists of assets acquired by purchase, the price at which these assets were acquired, subject to any proper deduction for depreciation or for unpaid purchase money,*

(b) *so far as it consists of assets being debts due to the business, the nominal amount of those debts subject to any reduction which has been allowed or is allowable in respect of those debts under the Indian Income-tax Act, 1918, and*

VII of 1918.

(c) *so far as it consists of any other assets which have not been acquired by purchase, the value of the assets at the time when they became assets of the business, subject to any proper deduction for depreciation:*

Provided that nothing in this provision shall prevent accumulated profits (other than those made in the accounting period) employed in the business being treated as capital.

2. *Any borrowed money or trade debts shall be deducted in computing the amount of capital for the purposes of this Act.*

3. *Where any asset has been paid for otherwise than in cash, the cost price of that asset shall be taken to be the value of the consideration at the time the asset was acquired, but where the business has been converted into a company, and more than two-thirds of the shares in the company are held by the person who was the owner of the business, no value shall be attached to those shares, so far as they are represented by good-will or otherwise than by material assets of the company, unless the Collector in special circumstances otherwise directs. Patents and secret processes shall be deemed to be material assets.*

H. M. SMITH,

Offg. Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 15, 1919.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Proceedings of the Indian Legislative Council.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE INDIAN LEGISLATIVE COUNCIL ASSEMBLED UNDER
THE PROVISIONS OF THE GOVERNMENT OF INDIA ACT, 1915.
(5 & 6 Geo. V, Ch. 81.)

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on
Friday, the 7th March, 1919.

PRESENT :

The Hon'ble SIR GEORGE LOWNDES, K.C.S.I., K.C., *Vice-President, presiding*,
and 54 Members, of whom 48 were Additional Members.

STATEMENT LAID ON THE TABLE.

The Hon'ble Sir William Vincent:—"Sir, I lay on the table a statement regarding the appointment of Advisory Committees to examine the cases of persons who have been interned under the Defence of India Act and Regulation III of 1918; the statement has been prepared with reference to the question* put by the Hon'ble Mr. Surendra Nath Banerjea at the meeting of the Indian Legislative Council held on the 10th September, 1918."

11 A.M.

QUESTIONS AND ANSWERS.

The Hon'ble Rao Bahadur B. N. Sarma asked :—

1. "Will Government be pleased to state whether any, and if so, what orders have been passed by the Secretary of State for India with regard to the future management of the East Indian Railway?"

The East Indian Railway.

The Hon'ble Sir Arthur Anderson replied :—

"The Secretary of State has decided to extend the contract with the East Indian Railway Company for a period of five years at much lower remuneration to the Company than at present, and has indicated his intention of terminating the contract on the 31st December, 1924. He has agreed that,

* Vide page 190 of Council Proceedings of 10th September, 1918.

[*Sir Arthur Anderson ; Rao Bahadur B. N. Sarma ; Sir Thomas Holland ; Sir Fazulbhoy Currimbhoy ; His Excellency the Commander-in-Chief.*] [7TH MARCH, 1919.]

thereafter, direction shall be transferred to India either under State or efficient Company management. He also proposes that, as soon as convenient after the termination of the war, an inquiry shall be instituted into the desirability or otherwise, on financial and administrative grounds, of modifying the present management of Indian State-owned railways either by substitution of management by Companies domiciled in India, or by extension of one or other of the existing systems. The proposed inquiry need not, however, delay transfer of the East Indian Railway beyond the end of 1924."

The Hon'ble Rao Bahadur B. N. Sarma :—" May I ask, Sir, as to what the proposed reduction in the profits would be ? "

The Hon'ble Sir Arthur Anderson :—" I am unable to answer that at present."

The Hon'ble Rao Bahadur B. N. Sarma asked :—

Liquor and
drug shops.

2. " What is the number of villages and towns in which (a) liquor shops and (b) drug shops have been opened for the first time during the year 1917-18 ? "

The Hon'ble Sir Thomas Holland replied :—

" Figures are not available to show the number of villages and towns in which shops were opened for the first time ; but altogether 251 new liquor shops and 76 new drug shops were opened during the year 1917-18. In many cases, however, the opening of a new shop merely means a change of location. The Hon'ble Member would probably also like to know that 1,694 liquor shops and 193 drug shops were closed during the same period."

The Hon'ble Rao Bahadur B. N. Sarma :—" May I request, Sir, that the question may be considered as to whether it would not be desirable to compile statistics for the purpose of knowing in what new villages shops were opened ? "

The Hon'ble Sir Thomas Holland :—" I will give attention to the Hon'ble Member's request."

The Hon'ble Sir Fazulbhoy Currimbhoy asked :—

Termination
of contract
with the
East Indian
Railway
Company.

3. " Will Government be pleased to lay on the table all papers in regard to the forthcoming termination of the contract with the East Indian Railway Company ? "

The Hon'ble Sir Arthur Anderson replied :—

" The Hon'ble Member's attention is invited to the reply to the question by the Hon'ble Rao Bahadur B. N. Sarma.

The details of the temporary arrangements therein referred to are still incomplete, and the papers cannot yet be laid on the table."

The Hon'ble Sir Fazulbhoy Currimbhoy asked :—

Aerial mail
service
between
India
and the
United
Kingdom.

4. " What arrangements are in progress in regard to an aerial mail service between India and the United Kingdom ? "

His Excellency the Commander-in-Chief replied :—

"The Government of India are not yet in a position to make any statement on the subject. The matter is being discussed with the various Departments concerned in India, and I hope to be able to answer the Hon'ble Member's inquiry at a later date."

[7TH MARCH, 1919.] [*Sir Fazulbhoy Currimbhoy ; Sir William Vincent ; Sir James Meston ; His Excellency the Commander-in-Chief.*]

The Hon'ble Sir Fazulbhoy Currimbhoy asked :—

5. “(a) What steps have been taken for the representation of Indian Commerce in the Imperial War Cabinet ? Representation of Indian Commerce in the Imperial War Cabinet.
(b) Will Government lay on the table all correspondence with the Secretary of State in this connection ?”

The Hon'ble Sir William Vincent replied :—

“The Government of India received a telegram from the Indian Merchants' Chamber and Bureau, Bombay, at the end of November last, suggesting that a representative of the Indian Commercial community should be given a seat in the War Cabinet. But there has never been any question of giving representation in the War Cabinet to special interests as apart from the general interests of India, and the suggestion was not pursued.”

The Hon'ble Sir Fazulbhoy Currimbhoy asked :—

6. “What is the total investment in English, Colonial and Indian securities, respectively, from (1) the Gold Reserve and (2) the Paper Currency Reserve ?” Investment from the Gold Reserve and Paper Currency Reserve.

The Hon'ble Sir James Meston replied :—

“A statement * giving the information required is laid on the table.”

The Hon'ble Sir Fazulbhoy Currimbhoy asked :—

7. “(a) Has the question of the employment of men from Territorial and other units of the Army on demobilisation, and in some cases before demobilisation, been considered ? Employment of men from Territorials and other units on demobilization.
(b) If so, will Government lay on the table all papers in connection with such employment ?”

His Excellency the Commander-in-Chief replied :—

“ (a) The reply to question (a) is in the affirmative, and I welcome this opportunity of giving further publicity to what is being done.

The question of the employment of men of Territorial and other units of the Army on demobilization, and in some cases before demobilization, has been under consideration—

(i) as to how those desirous of obtaining employment may be put in touch with suitable employers,

(ii) as to how those obtaining either definite or provisional promises of employment may be suitably released pending general demobilization.

Suitable registration forms have been drafted for the use of officers and men, British and Indian, who are skilled workers, artisans or clerks, which may be filled up by those desirous of assistance in obtaining employment. These applications are being dealt with by the Central Employment and Labour Board which, through Provincial organizations, is in touch with employers of labour throughout India.

The question of release pending demobilization is being dealt with by the Army Department in co-operation with the Central Employment and Labour Board.

Instructions have issued that all men of Indian units, who are leaving the army and who desire civil employment shall be furnished with a copy of India Army Form Y.-1962, a copy of which is sent to the Recruiting Officer concerned, who is charged with the duty of assisting such men to find suitable employment.

[*His Excellency the Commander-in-Chief; Nawab Saiyed Nawab Ali Chaudhuri, Khan Bahadur; Sir C. Sankaran Nair.*]

[7TH MARCH, 1919.]

An Indian Soldiers Board, with the Hon'ble Sir George Lowndes as President, has been constituted and is in communication with Local Governments in regard to the various matters with which it has to deal.

This Board will advise on all questions affecting the interests of serving and discharged Indian soldiers and non-combatants and will deal particularly with—

- (i) the question of preferential treatment in obtaining Government employment ;
- (ii) the consideration, in collaboration with the Military authorities, of the whole subject of demobilization in its civil aspect, in relation to prevailing conditions and the general interest.

Information is being furnished in advance to Provincial Indian Soldiers Boards of the number of Indian soldiers returning to each district in the Province, so that they may receive every possible assistance.

(b) The following papers relating to the subject are placed on the table* :—

- (i) I. A. F. Y.-1962.
- (ii) Registration form for skilled workers, artizans and clerks employed overseas, who desire assistance in obtaining employment in India.
- (iii) Non-military employment form (India). For other than Commissioned Officers, who desire assistance in obtaining appointments in civil life after release from employment under the Military Department.
- (iv) I. A. O. No. 1014 of 3rd December, 1918. Re-employment of Officers and others in civil life.
- (v) I. A. O. No. 2-S. of 4th January, 1919. Re-employment of Officers and others in civil life.
- (vi) Government of India Resolution No. 1778.
- (vii) Indian Soldiers Board letter No. 15 I. S. B. of 12th February 1919.
- (viii) Demobilization Instructions (British) No. 14."

The Hon'ble Nawab Saiyed Nawab Ali Chaudhuri, Khan Bahadur, asked :—

Appoint-
ment of
members of
the Provin-
cial Educa-
tional Servi-
ces to the
Indian
Educational
Service.

8. "(a) With reference to the reply given on the 5th March, 1918, to my question relating to the appointment of members of the Provincial Educational Service to existing vacancies in the Indian Educational Service, will Government state what action, if any, has been taken on the proposals which were then being considered in consultation with the Local Governments ?

(b) Are Government aware of the fact that the people of India are anxiously looking forward to the pronouncement of Government on the reorganisation of the Educational Services as recommended by the Public Services Commission ?

(c) Is any action contemplated on the report of the Special Committee appointed by the Government of Bengal under the Presidentship of Nawab Sir Syed Shamsul Huda in this connection ? If so, from what date and in what way ?

(d) Are Government aware of the existence of widespread discontent among the Indian educated classes owing to a differentiation of the Educational Services on the basis of domicile apart from intrinsic merit or academic qualification ? If so, what steps are being or have been taken to allay such discontent ? "

The Hon'ble Sir C. Sankaran Nair replied :—

"(a) The Secretary of State has recently sanctioned the permanent promotion of 12 officers of the Provincial Educational Service to the Indian

* Not included in these Proceedings.

[7TH MARCH, 1919.] [*Sir C. Sankaran Nair ; Nawab Saiyed Nawab Ali Chaudhuri, Khan Bahadur ; Sir Arthur Anderson ; Mr. Surendra Nath Banerjea ; His Excellency the Commander-in-Chief.]*

Educational Service, and the question of promoting more officers of the former service to the latter service is under consideration.

(b) and (d) The Government of India are aware that the reorganisation of the Educational Services is regarded as a matter of considerable interest by some sections of the community, and that there have been expressions of discontent by members of the Indian educated classes at the differentiation alluded to. The whole question of the reorganisation of the educational services, as recommended by the Public Services Commission, is still under the consideration of the Government of India, in the light of the replies of the Local Governments and Administrations to the published circular of the Government of India, No. 863, dated the 6th October, 1917, and it is expected that a despatch on the subject will shortly be addressed to the Secretary of State.

(c) The Government of Bengal have submitted the report with their recommendations to the Government of India, who are considering it along with the general question of the reorganisation of the Educational Services mentioned above."

The Hon'ble Nawab Saiyed Nawab Ali Chaudhuri, Khan Bahadur, asked :—

9. "(a) When will the construction work of the proposed Tangi-Tangail Singhjani (Jamalpur) Railway line be taken up?

(b) Are Government in a position to give an approximate date from which the line will be opened to passenger and goods traffic?

(c) Do Government contemplate extending the Rangia-Tangla Branch of the Eastern Bengal Railway to Tezporo? If so, when will the acquisition of land and construction work for the line be taken up?"

Construction of Tangi-Tangail Singhjani Railway line.

The Hon'ble Sir Arthur Anderson replied :—

"(a) The Tangi-Tangail-Singhjani (Jamalpur) Railway has been surveyed and the project is under consideration. Government are not in a position yet to indicate when the construction of the line will be undertaken.

(b) For the reasons given in (a) the reply to this is in the negative.

(c) Though Government appreciate the advantages to be derived by the district from an extension of the Rangiya-Tangla Branch, it is not possible for them to fix a date for its commencement, as there are other more urgent projects which must take precedence of it."

The Hon'ble Mr. Surendra Nath Banerjea asked :—

10. "(a) Will Government be pleased to state the composition and functions of the Committee sitting under the presidency of the Hon'ble Sir Verney Lovett to inquire into questions connected with the medical services?

Medical Services Committee.

(b) Will Government be pleased to explain the reasons for the appointment of the Committee?

(c) Has the attention of Government been called to the resolutions passed at the All-India Medical Conference which sat at Delhi under the presidency of the Hon'ble Sir Nilratan Sarkar?

(d) Will the Committee be invited to consider the questions relating to the growth of the independent medical profession in India?"

His Excellency the Commander-in-Chief replied :—

"(a) A statement * showing the composition of the Medical Services Committee is laid on the table.- The Committee has been appointed to examine

[*His Excellency the Commander-in-Chief; Mr. Surendra Nath Banerjea; Sir Thomas Holland; Mr. V. J. Patel; Sir Arthur Anderson.*] [7TH MARCH, 1919.]

and report on the reorganisation of the Medical Services in India, both civil and military.

(b) The Secretary of State has recently asked the Government of India to examine the question of the future organisation of the Medical Services in India to provide for military requirements. This necessitates a detailed and complete examination of the system by which the medical needs of India are to be met in future. As the case calls for early settlement, it was decided to refer the subject to a Committee representing the various interests involved.

(c) The reply is in the affirmative.

(d) No, the Committee is dealing only with the future organisation of the Government Medical Services."

The Hon'ble Mr. Surendra Nath Banerjea asked :—

Rise in
price of
Dhotis.

11. "(a) Has the attention of Government been drawn to a statement which appeared in the *Bharatmitra* of the 13th February, 1919, giving the following particulars relating to the rise in the price of *dhotis* :—

	Rs.	AS.	P.		Rs.	AS.	P.
1. No. 84 from	4	6	0	to	5	2	0
2. No. 84 Phita from	4	7	6	„	5	3	6
3. No. 84 Sari „	4	9	0	„	5	9	0
4. No. 653 „	4	8	0	„	5	0	0
5. No. 555 „	5	8	0	„	6	1	0
6. No. 1001 „	3	10	0	„	4	9	0
7. Lattu (<i>Trade mark</i>)	3	8	0	„	4	6	0
8. No. 5563 from	3	8	0	„	4	7	0
9. No. 460 „	3	0	0	„	3	12	0
10. No. 28-28 „	4	10	0	„	5	10	0
11. No. 2858 „	4	8	0	„	5	8	0

(b) Do Government propose to consider the advisability of levying an export duty upon raw cotton, and to take measures to stop the stocking of raw cotton by speculators in order to prevent an artificial rise in its price ?"

The Hon'ble Sir Thomas Holland replied :—

"(a) The answer is in the affirmative.

(b) The imposition of an export duty on raw cotton would not be possible without legislation, and the Hon'ble Member will have observed from the speech of my Hon'ble Colleague, Sir James Meston, introducing the Financial Statement that there is no proposal to levy an export duty on raw cotton. With regard to the last part of the question, Government have powers under the Articles of Commerce Ordinance (IX of 1914) to deal with stock unreasonably withheld from the market."

The Hon'ble Mr. V. J. Patel asked :—

Manage-
ment of the
East Indian
Railway.

12. "Will Government be pleased to state what, if any, has been the decision arrived at by them regarding the management of the East Indian Railway ?"

The Hon'ble Sir Arthur Anderson replied :—

"The Hon'ble Member is referred to the earlier part of the reply to the question by the Hon'ble Rao Bahadur B. N. Sarma."

[7TH MARCH, 1919.] [*Mr. V. J. Patel; Sir William Vincent; Mr. Kamini Kumar Chanda; Sir C. Sankaran Nair; Mr. W. A. Ironside; Sir Claude Hill; Rai Sita Nath Ray Bahadur.*]

The Hon'ble Mr. V. J. Patel asked :—

13. " Have Government considered or do they propose to consider the question of forming Selection Committees composed of officials and non-officials for the purpose of selecting fresh recruits required to fill all posts in the public services carrying a monthly salary of Rs. 200 and above ? "

Formation of Selection Committees composed of non-officials and officials for the purpose of selecting fresh recruits.

The Hon'ble Sir William Vincent replied :—

" Yes, Government have had this proposal under their consideration, and are disposed to favour it unless and until some better system can be devised. But the matter will be largely one for Local Governments."

The Hon'ble Mr. Kamini Kumar Chanda asked :—

14. "(a) What was the total expenditure on Secondary Schools in the whole of India in 1917 ?

Expenditure on Secondary Schools.

(b) What part of this was contributed by the State ? "

The Hon'ble Sir C. Sankaran Nair replied :—

" The educational statistics are compiled for the financial, not the calendar, year. The total expenditure from all sources on secondary education during the financial year 1917-18 amounted to Rs. 3,38,68,078, to which provincial revenues contributed Rs. 84,11,399 or 24·8 per cent."

The Hon'ble Mr. W. A. Ironside asked :—

15. "(a) Have Government taken any steps to act upon the recommendations outlined in paragraph 239 of the Report of the Indian Industrial Commission with regard to the compulsory acquisition of land for the housing and accommodation under modern hygienic conditions of Industrial and Factory workpeople ?

Report of the Indian Industrial Commission, paragraph 239.

(b) Are Government aware that several important Industrial organisations in Bengal are already waiting to carry out schemes for the provision of model dwellings and small townships for the benefit of their work people, but are prevented from giving full effect to their proposals for lack of sufficient land ? "

The Hon'ble Sir Claude Hill replied :—

" (a) The Land Acquisition Act is administered by Local Governments, who are thereby empowered to decide in each case whether land can be compulsorily acquired. It is believed that Local Governments not infrequently acquire land for the purposes stated. Local Governments will doubtless consider the recommendation in paragraph 239 of the Industrial Commission's Report.

(b) Government are aware that important Industrial organisations in Bengal and elsewhere have adopted some, and are considering further, schemes for the amelioration of the conditions of their work-people. If they find that these schemes necessitate the acquisition of land, they will apply to Local Governments."

The Hon'ble Rai Sita Nath Ray Bahadur asked :—

16. "(a) Is it a fact that a number of steamers and flats purchased for war purposes by Government from steamer companies in India for inland service in Mesopotamia will be sold there to the highest bidder ?

Sale of steamers and flats in Mesopotamia.

(b) If the answer be in the affirmative, will Government be pleased to state when such sale will take place ?

[*Bai Sita Nath Ray Bahadur ; His Excellency the Commander-in-Chief ; Maharaja Sir Manindra Chandra Nandi ; Sir William Vincent ; Sir Thomas Holland ; Raja Rajendra Narayan Bhanja Deo of Kanika.*] [7TH MARCH, 1919.]

(c) Will Government be pleased to consider the desirability of bringing the vessels back to India, and holding the auction in the respective places from which they had been purchased ?

(d) In case the vessels are sold in Mesopotamia, will Government be pleased to state what facilities, if any, they would offer to purchasers to bring the vessels back to India ? "

His Excellency the Commander-in-Chief replied :—

"It is not possible at present to reply specifically to the Hon'ble Member's questions. These vessels are the property of the War Office, and I am in communication with them in regard to their disposal. In the meantime, an officer of the Quartermaster General's Branch has been despatched to Mesopotamia to inspect and catalogue the various craft."

The Hon'ble Maharaja Sir Manindra Chandra Nandi asked :—

Division of services into Imperial and provincial branches.

17. "What recommendations have been made by the Government of India as to the division of services generally into Imperial and Provincial branches ?"

The Hon'ble Sir William Vincent replied :—

"It is presumed that the Hon'ble Member is referring to paragraph 26 of the Report of the Public Services Commission. Speaking generally, the Government of India are disposed to agree with the principles there laid down, but they have not yet addressed the Secretary of State."

The Hon'ble Maharaja Sir Manindra Chandra Nandi asked :—

Establishment of a Central Technological Institute in India.

18. "Is it intended to establish a Central Technological Institute in India ? If so, will Government be pleased to state what progress has been made in the matter ?"

The Hon'ble Sir Thomas Holland replied :—

"The Government of India are not prepared to proceed with this question till they have received and considered the views of Local Governments on the recommendations made by the Industrial Commission on the subject of higher technical education."

The Hon'ble Raja Rajendra Narayan Bhanja Deo of Kanika asked :—

Creation of a sub-province of Orissa.

19. "(a) Have Government taken any steps for the creation of a sub-province of Orissa, to give effect to the recommendation contained in paragraph 246 of the Report on Constitutional Reforms ?

(b) If not, do Government propose to ask the Local Government to frame a scheme for that purpose at an early date, and publish it for expression of public opinion on the subject ? "

The Hon'ble Sir William Vincent replied :—

"The Hon'ble Member seems to have misunderstood the recommendation in paragraph 246 of the Report, which is that the possibility of constituting Orissa as a separate sub-province should be considered by the Local Government after the introduction of the reforms. The Government of India have advised the Local Government that this question should not be considered until the reformed provincial Government has been constituted."

[7TH MARCH, 1919.]

[*Mir Asad Ali, Khan Bahadur ; Sir Claude Hill ;
The Vice-President ; Sir James Meston ;
Sir Fazulbhoy Currimbhoy.]***The Hon'ble Mir Asad Ali, Khan Bahadur**, asked :—**20.** “ (a) Will Government be pleased to state for each of the last ten years— Rice in the
Madras
Presidency.

(1) the quantity of rice (i) exported from, and (ii) imported into the Madras Presidency ; and

(2) the total number of acres annually cultivated ?

(b) What is the quantity of rice now held in stock throughout the Presidency and the period for which it can last ? ”

The Hon'ble Sir Claude Hill replied :—

“ I lay on the table statements* showing :—

(1) the quantity of rice exported from and imported into the Madras Presidency during the ten years ending 1917-18 ; and

(2) the acreage under rice in that Presidency during the same period.

Regarding the quantity of rice held in stock in the Madras Presidency, the Hon'ble Member is referred to the reply given at the Council meeting on the 6th February to the question asked by the Hon'ble Rai Bahadur B. D. Shukul regarding the grain census of India generally, in which it was explained that the estimates of stocks furnished by Local Governments were too unreliable to justify any confident opinion being based upon them as to the sufficiency or otherwise of the grain supply of any particular province.”

THE FINANCIAL STATEMENT, 1919-20.

FIRST STAGE.

The Vice-President :—“ The Hon'ble Sir James Meston will now speak on the Financial Statement. ”**The Hon'ble Sir James Meston** :—“ Sir, I have no further proposals to lay before the Council. ”**The Hon'ble Sir Fazulbhoy Currimbhoy** :—“ Sir, I rise to congratulate the Hon'ble the Finance Member on the very able and lucid statement that he has laid before this Council. 11-18 A.M.

“ Sir, the war has fortunately terminated in a brilliant victory for the Allies, but we have still to bear the heavy military and railway expenditure in consequence of the war, and I, therefore, consider this as a war Budget. What India's military expenditure will be in the future will depend on the decision of the Peace Conference and the success that is attained by the League of Nations in securing the world's peace. I am, however, satisfied for the present that, in estimating the military expenditure for the next year, His Excellency the Commander-in-Chief has exercised the strictest economy, consistent with the imminent requirements of military efficiency.

“ Sir, I welcome the elaborate programme of Railway improvement. I think it is a sound decision and its results will be good. The money is urgently needed for renewing the permanent way and rolling-stock, and looking to the new era of industrial activity, that is foreshadowed in the country, I think the results will be beneficial. It will facilitate the movements of raw materials and help our export trade, upon which we have to depend largely until our industries have been fully developed. In this connection, Sir, I beg to suggest

*Vide Appendix C.

[*Sir Fazulbhoy Currimbhoy.*] [7TH MARCH, 1919.]

that when a final decision is arrived at by the Government on the recommendations of the Industrial Commission, the Government will allot a large amount to the development of the industries of this country and so make it depend more on its own manufactured products.

" Sir, there is another point of importance, that of irrigation, which I should like to point out. The Hon'ble the Finance Member has referred in his statement to the various difficulties owing to the financial stringency and the depleted conditions of the staff, which have prevented the various projected irrigation schemes being undertaken. I hope, Sir, that important schemes like the Sukkur Barrage project, which affects Sindh, will be undertaken very soon along with the other irrigation projects in the Punjab. In a country like India, which is constantly in danger of being visited by famines, the construction of irrigation works is of just as much importance, if not more, as railways.

" Sir, coming now to that portion of the Budget which directly affects the commercial classes in India, I humbly beg to submit that the whole of the commercial community in this country have patiently borne all interference with trade to meet the requirements of an effective prosecution of the war. They have never said one word of protest during the continuation of the war against taxes, which in many cases imposed large burdens on them. Many extra levies were made on them piecemeal, and this year they will have to bear the extra burden of the excess profits tax. Sir, I have already expressed the views the Indian commercial community holds about this tax when the Bill was referred to the Select Committee, and I still maintain that the levy of this tax will be a serious handicap to the industrial enterprise in this country. While stating frankly my views with regard to the consequences of this duty, I do not wish to upset any arrangement which, in the opinion of this Council, is necessary, but I would urge that as a compensation for the burdens which would be imposed on the business community in this direction, liberal concessions may be given to business men, wherever they do not entail a direct loss of revenue, or a direct financial outlay, and I hope that the Indian business-men also will come in for their share of the concessions at the hands of the Government.

" Before I conclude, Sir, I wish to congratulate the Government on the bold step they have taken in relieving a portion of the middle classes which was hit most by the rise of prices by raising the limit at which income-tax is chargeable from Rs. 1,000 to Rs. 2,000. The cost of collection would be greatly reduced by the elimination of so many small assesses. I would also submit that the yield, under this head, would increase very far beyond expectation, since the rules under the new Act involving a declaration of income have come into force. The increase will be welcome, and I feel that the concession, in regard to making up of any loss on account of the raising up of this limit, which the Finance Member proposes to make for the Provincial Governments, will not ultimately cost anything to the Government of India, because of the enhanced receipts under this head. The Hon'ble the Finance Member has mentioned in his statement that he has pitched his figures as high as prudence permits, but I still hope that, looking to the elastic conditions of the revenue of this country, the Budget will result in a larger surplus than expected. Sir, I beg to submit that a more liberal attitude should be adopted under the heads enumerated by the Hon'ble the Finance Member under Provincial Budgets, namely, education, industries, public institutions and services, developments of forests, agricultural experiments, etc. I would suggest to you, Sir, the omission of some of the limiting clauses in this, such as where the expansion of education is indicated with the proviso that, 'in directions where it has been hampered by war economy.' Sir, a free hand should be given to Provincial Governments to extend education and sanitation wherever it is possible; perhaps it would not be unwise to anticipate the proposals contained in the joint report of His Excellency the Viceroy and Mr. Montagu, in regard to Provincial finance, in leaving large discretion to the Provincial Governments to spend their own share of the divided heads and of provincial revenue as they like, and I would urge that the Local Governments should be free to draw not to a 'moderate' extent only, as Sir James Meston mentions,

[7TH MARCH, 1919.] [*Sir Fazulbhoy Currimbhoy ; Mr. G. S. Khaparde.*]

but to the full extent, on the accumulated balances which now stand at their credit with the Government of India.

“ In conclusion, Sir, while frankly giving expression to our opinions, I can assure the Government on behalf of the Indian commercial community that it will be their endeavour to help Government, as far as possible, in the difficult times which are ahead and to make the task of Sir James Meston as easy as possible by the fullest co-operation.”

The Hon'ble Mr. G. S. Khaparde:—“ Sir, this annual Budget is like the annual X'mas pudding. All Departments come, all guests are there, some of them are invited, others are, I suppose, uninvited, but anyhow everybody is there, and everybody looks forward to get something out of it. Well, in this case as usual, all the Departments are here and everybody that wants anything out of the revenues has made his demand and it has been met; some more fully than the others as usual. The Railway people, for instance, are masters of locomotion; they reached first, and they get about the largest slice out of the pudding, and these people appear to be very fortunate. They have been exempted from paying the excess profits tax, and they are getting something more in the way of enhanced rates. They give nothing out of the enhanced rates that they charge for travelling. They give nothing out of the large amount of money that they make here on account of the great traffic. Furthermore, the Railway Kings think that their offices are located in England and they need not pay the excess profits tax here. They may be paying some tax in England, I quite agree, and very likely they will have to pay there, but at the same time they enjoy there all the benefits of a good climate and a good business centre. But I do not see why from the monies earned in India by the railways they should not pay their share of the profits to the State here.

11-25 A.M.

“ There is another thing about this matter I do not grudge it. The soldiers have got about 33 per cent. and I do not grudge it, because after all they fought very well in the war and they should have it. I do not mind that amount. But to these Railway people I would not give so much. I would really give them half and distribute the other half between sanitation and education. After all, I suppose it is most important for a man to live, and the next important thing is he should learn how to earn something to live by and then enjoy the luxury of travelling and so on. So I would take away half of what has been given to the Railways and give it to education and sanitation.

“ There is another matter which I forgot to mention, and that is this, there is one amusing figure in the charges for the Army. It is said in our sacred books that in the time of Rama, Ravana headed an army so big that he had Padma in those days. I do not know the exact figure, but it is said somewhere that it was beyond 16 million of drum boys in his army. Well, at any rate I do not go so far as 16 million, but we spent 8 lakhs—it is 8 lakhs on paying barbers for shaving our army. That is rather a large figure, but it is still there.

“ Then there is another matter, about the currency notes, which I wish to speak one word about. I should not have said anything about them but that there is a sentence in the Financial Statement saying that a time may come when these notes will never be cashed at all, that is to say, the notes will remain as notes. They might get notes in exchange for them I suppose, but they never receive any cash, they will never be able to claim any cash for them. I hope that will never be so, but it will be really a very bad day when it does, because the poor ignorant illiterate villager understands nothing about this paper currency, and he is always unwilling to part with his silver and gold, and if that bit of paper can never be converted into gold or silver, I am afraid the paper currency will have a very poor chance indeed. This arises out of the circumstance of which I spoke about last year, that much of our money is locked up in England. Generally all countries keep their balances in the country itself. If we keep all our balances here, then they would get into the banks and would find their way into circulation and

[*Mr. G. S. Khaparde ; Rai Bahadur B. D. Shukul.*] [7TH MARCH, 1919.]

thus help the merchants. I spoke about it last year too, and it was thought that because of the difficulties of transport, we began to keep our money here; and what money there was in England we tried to take it by drawing Bills on England payable in England, and in that way we tried to get all that money here. I hope that policy will now be pursued. One thing has materialised since then, and that is, that we have now got our own mints here and they are in full working order. England is a rich country, they do not really want money, they are very unwilling to pay interest, they pay about 2 per cent. or so, whereas, we borrow here at 5 per cent., so I think we had better keep all our money here.

“ One more observation I wish to make, and that is about the raising of the taxable minimum. That is a great blessing to the poorer classes, because the limit of taxable income has been raised from Rs. 1,000 to Rs. 2,000. That will do a great deal of good, and I suppose a large number of these poor people will be very thankful to the Hon'ble the Finance Member for the concession he has shown them in this respect.

“ Excepting this, the whole Budget is a war Budget and there is really not much to say. I feel very glad that it has been possible to introduce this piece of legislation in favour of poor people, namely, releasing them from paying any income-tax on incomes under Rs. 2,000 a year. That is all I have to say.”

11-82 A.M.

The Hon'ble Rai Bahadur B. D. Shukul :—“ Sir, I congratulate the Hon'ble the Finance Minister, Sir James Meston, on the lucidity of the Financial Statement which he presented to the Council on the 1st instant, and do so particularly on the wise and statesmanlike precept with which he concluded his Narrative. Sir, I refer to that part of his statement in paragraph 77 which contains the very essence of the future financial policy of the Government of India as it were, and with which every one of us, as I believe, must be in complete accord. I mean the statement that ‘coupled with courageous outlay on the essentials of progress, a strict economy in all non-essentials will in the near future be more than ever necessary than it has ever been.’ I wish a beginning had been made in that direction in the present Financial Statement, but in that we are rather disappointed. Provisions made on the expenditure side for the ensuing year are distinguished by the striking feature that nearly 33 per cent. of the total expenditure will be consumed by the Military Department, and a heavy capital outlay amounting to £17·7 millions besides 14·4 out of revenues has been budgeted for the railways, while other beneficial Departments such as education, sanitation, agriculture and industries are allowed to starve. It is the huge expenditure on railways that I do seriously complain of, and I do so for two reasons. In the first place, I think it is quite unfair that any one department should be pampered at the expense of all the rest, and secondly, because the allotments proposed are, in my humble opinion, disproportionately high.

“ The present moment, Sir, is a great one. Questions of very great importance pertaining to the re-adjustment of social, political, educational, agricultural and industrial problems are awaiting solution at the hands of the Government of India. It is but in the fitness of things that the Government of India should now gradually divert their attention from the problems of war to the no less complicated and urgent problems of peace and reconstruction. The war of physical forces has no doubt come to an end, but a new war, a war of still gigantic character, is yet to begin. I mean the world-wide economic struggle to which India can no longer remain indifferent. Truly it is said that the ‘horrors of war are now over and the horrors of peace are in sight’. Great opportunities for material progress are present, and if you do not care to avail of these opportunities quickly ‘the country,’ I dare say, ‘will sink into greater poverty than before’. Do not let the present opportunity slip and do not let the urgent domestic reforms stand over till the very opportunities created by war pass away, and then the Government and the country will have to pay a very heavy penalty for their neglect.

[7TH MARCH, 1919.] [*Rai Bahadur B. D. Shukul.*]

"Sir, India has already missed a great opportunity presented to her for the development of indigenous industries by the Great War, but there was no help. India was not prepared for the emergency. You never cared to make her sufficiently strong and self-reliant for the purpose, and what was the result? The imports from the enemy countries, no doubt, ceased as the result of war. But Japan stepped into the shoes and flooded the Indian markets with its own articles of merchandise and we remained where we were. That is why Lord Sinha in his speech at the Conference of the Overseas Press Centre declared that 'However efficient the system of government might be in India, it would be generally admitted that India is a very poor country, and unless the whole policy of *Laissez Faire* is changed, it is likely to remain so. India has not been prosperous for the long time past and is not prosperous now.' To those who think that India has made great profit during the war, Lord Sinha pointed out that 'the ownership of the Mills was exclusively British and that was where the profits went. They certainly did not go to the ryots who had to pay war prices for food, salt, cloth and other necessities, but did not receive corresponding increased payment to meet their higher charges. India has been the hewer of wood and drawer of water for the rest of the Empire' and, Sir, I was not a little amused when in the face of this I heard the Hon'ble the Finance Minister say to the Council the other day that 'the good season of recent years and the full prices paid for agricultural produce must have accumulated unusual reserves of rural wealth and it may be expected that widespread or acute distress will be averted.' I dare say my Hon'ble friend is too optimistic. This is how the actual condition of the ryots misunderstood and their interests suffer.

"The perusal of paragraphs 4 and 5 of the Hon'ble the Finance Minister's Narrative amply shows how the failure of a single year's monsoon is sufficient to create a situation of acute distress and widespread famine, and how more easily susceptible the rural classes are to the attack of virulent epidemics like influenza and plague than urban.

"As for famine and scarcity the people have hardly got any staying power left in them. With their uncertain and slender resources they do not find themselves in a position to tide over the difficulties created by a single year's failure of harvest. Although the Government gave a solemn pledge to eradicate famine from the land, when the Famine Insurance Fund was formed, and although an amount of one and a half crore of rupees is carried away towards the fund every year, yet it is a pity to find that an earnest attempt has not been made to infuse a new life as it were into the ryots by improving their moral and material conditions. Sir, the time has come when the utmost resources of the State should be husbanded and utilized for the purpose, and the Government should redeem their pledge.

"Sir, the health of the country is bad. Influenza alone has carried away six million souls at one sweep and has added a big item to the already heavy bill of mortality which the people of India have to pay to malaria, cholera and plague every year, as an outcome of the insanitary condition in which they live and the want of cheap and adequate medical relief. Major F. Norman White of the Indian Medical Service and the Sanitary Commissioner in his report on the influenza epidemic bears testimony to the fact that 'the rural areas suffered considerably more than the towns'. And why so? Obviously because the masses living in rural areas are relatively poorer and cannot afford to have proper nourishment and sufficient food.

"Famine, scarcity, plague and pestilence have become the permanent factors of the existing conditions of rural life in India, and so long as you do not take care to help the improvement of public health and the development of industries and agriculture, the conditions of the people will not improve. Hitherto the policy of the Government has been to care more for its own revenues than for the development of the people's resources, and that is what ought not to be. Sir, I am not alone in holding this view and I would take this opportunity of drawing the attention of this Council and the Government to what Sir O'Moore Creagh, the late Commander-in-Chief of India, says in his book styled 'Indian Studies'—'the vital importance of the land question,' he observes, 'is not

[*Rai Bahadur B. D. Shukul.*]

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understood either in England nor even by the Government of India itself. Although legislation about land is unceasing, it is not guided by any broad policy or intimate knowledge of the requirements of the dumb teeming millions who live directly or indirectly on agriculture, and it has become quite mechanical. The main object which the present land policy has in view is to screw money out of land. The official who carries it out thinks daily more and more of this and less about the condition of those who live in the land. There has been much discussion as to whether the tax taken from agriculture is too heavy or not. Certainly it is the heaviest tax on that industry taken in any country in the world and the worst of it is that it maintains an ever-increasing tendency. It is this tendency, Sir, which has to be checked. Other latent resources of the country must be tapped and larger sums have to be provided to enable the departments of education, sanitation, agriculture and industries to meet the ever-growing needs and requirements of the country. In that will lie the real salvation of the country.

"Sir, I therefore suggest that the allotment for the railways be reduced to half at least. No justification has been offered of the forward step taken by the Government in embarking upon such an ambitious railway programme. If we have been able to manage with the existing railway facilities so long, we can very well afford to wait for some time more.

"There are other crying needs of the country which have to be met, and to which I have already referred. By reducing the railway allotment as suggested by me, you will not only be in a position to sanction handsome grants for the purposes I have asked for, but you can also make a decent provision for the purpose of 'irrigation.' I for one am unable to make out as to why the Government should be so partial to railways. In my humble opinion irrigation should have as strong a claim upon the coffers of the State as the railways. Money spent on irrigation is never lost. It not only adds to the resources of the people by increasing the yield of land and reducing the pinch of scarcity, but it brings in more profits to the State than the railways. The percentage of net profit to capital outlay on productive works of irrigation during the past four years has remained steady between 5 and 6 per cent., whereas the percentage of profit to capital outlay on the railways did not exceed 3.03 per cent. at the best, and for the ensuing year it is estimated at 1.79 per cent. only. I would, therefore, suggest that a portion of amount saved from the Railway allotment should be carried to irrigation and to other beneficial departments such as I have already enumerated.

"Sir, when I demand larger allotments for such departments as education, sanitation, etc., it should not be understood that I am unmindful of the financial difficulties of the Government of India at present. The Hon'ble the Finance Minister in paragraph 77 of the Narrative has referred to the question of finding out ways and means for meeting the various heavy liabilities that are hanging over the heads of the Government of India in several directions, and he enjoins upon us to be prepared for a relatively high scale of taxation to get rid of our superfluous obligations. In this connection I may be permitted to point out that, considering the chronic poverty of the people of India, it would be no exaggeration to say that India is already an over-taxed country. The great drawback at present is, that the fiscal policy of India is influenced by interests other than purely Indian. So long as India is not given fiscal autonomy and the control of its own tariffs, the difficulty of finances will always remain and India will never be able to command the necessary funds, which will be commensurate with her requirements.

"Sir, further, I fail to see why a considerable portion of the large reserves of Indian money, held in England, which have been steadily increasing since the war began, should not be partly utilized for the purpose of the industrial development in the country. In my humble opinion a sum of Rs. 15 or 20 crores or so out of the 50 crores of gold standard reserve could safely be drawn upon for industrial purposes.

"Sir, there is yet another subject of importance to which I wish to make a passing reference. I mean the export of foodstuffs, especially wheat, which,

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as pointed out in paragraph 6 of the Narrative, reached the record figure of 1,500,000 tons. Sir, the people living in this country, in my humble opinion, have the first and foremost claim upon the produce of the land, and it is only the surplus grain over and above their actual wants that should be permitted to leave the shores of India. Is it fair and just to the people, I may be permitted to ask, that while famine and scarcity prevail in the country, thousand and thousand tons of wheat should have been allowed to be exported . . .

The Hon'ble Sir Claude Hill :—"I would like to intervene at this stage and ask the Hon'ble Member to what period he refers."

The Hon'ble Rai Bahadur B. D. Shukul :—"I refer to the period just before the recent restrictions on the export of wheat were imposed.

"Sir, before I resume my seat I wish to draw the attention of the Government and that of the Council to the two immediate needs of the Central Provinces, namely, the University and the High Court, which have to be provided for, and this the Government should have in view. Last year when I moved a Resolution with regard to the former the Hon'ble Sir Sankaran Nair assured me that the matter will not be delayed any longer than was necessary. About a year has passed since then and practically nothing has been done. The question may now be taken up in right earnest, and I request that the necessary legislation for the University of Nagpur may be introduced at the next Simla Session and that necessary provision for the University may be made in the Budget for the ensuing year. As for the second, namely, the High Court, the Hon'ble Mr. Dadabhoy moved a Resolution to have the existing Judicial Commissioner's Court raised to the status of a Chief Court, and an assurance was then given that the Local Government would be consulted, and there is no knowing what action has been taken since then. I am glad to notice that provision has been made in the Budget to raise the Chief Court of Punjab to the status of a High Court, and I hope the claims of the Central Provinces in this matter will not go unrecognized.

"Sir, I have done. I have only to thank the Hon'ble the Finance Minister for raising the taxable minimum of the income-tax to Rs. 2,000, which will go a long way indeed to afford substantial relief to the people of the middle classes—men of average means who have been seriously hit by an abnormal rise in the cost of living due to high prices."

The Hon'ble Rai Sita Nath Ray Bahadur :—"Sir, the Council is grateful to the Hon'ble the Finance Member for the lucid statement he has made regarding the financial position and the estimates. He has taken us over the financial field with great tact and consummate ability.

11-47 A.M.

"This is a Budget, if I may say so, of surprises and disappointments, and, I am sorry to say, the disappointments overshadow the surprises. The meagre provision for sanitation, education and the development of industries is a matter of great disappointment. For I cannot conceal from myself the fact that we had all along entertained high hopes that, with the cessation of war and the return of normal times, large sums of money would be available for the spread of education (I refer particularly to primary and technical education) without which, as the Hon'ble the Finance Member rightly observes, 'our political progress would be largely nugatory,' the improvement of sanitation and the establishment of industries in the country. The obligations of the Government in these matters have always been realised and admitted. And it would have been in the fitness of things if the victorious termination of the war in which India has borne her share of sufferings and sacrifices, had been signalled by the adoption of a more liberal policy in the matter of the discharge of these obligations. It would have gone to reduce, if not remove, discontent which furnishes breeding ground for the baneful germs of anarchy and Bolshevism which we all detest.

"The Financial Statement presented by the Hon'ble the Finance Member is one which belongs to the period of war as also to the period of peace—with

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the prospect of reconstruction looming large in the horizon. I wish he had told us a good deal more about the reconstruction schemes which the Government of India, along with the other civilised Governments, must take up. England has already formed her Ministry of Reconstruction, and a Reconstruction Board in India would not be out of place. I am of opinion—and my apprehension is shared by some of my colleagues—that if we lag behind and fail to move with the changing conditions in a world which is now in the crucible, we shall have reasons to repent in the future. This matter deserves the consideration of the Government of India.

“ The only tangible scheme of reconstruction placed before us is a huge provision for the railways amounting in all to something like £24 millions, exceeding Lord Inchcape's bold estimate by about £12 millions. The Council is aware that from my place in this Council I have repeatedly advocated railway extension and sufficient financial backing to support it. Last year we were told by Sir William Meyer that with continued wear and tear of rolling-stock and absence of adequate facility for renewal, a time must come at which the railways cannot carry all the passengers and tonnage that they might otherwise convey. The situation was serious ; and I, as a member of the mercantile community, know from personal experience the inconveniences which have been suffered by the people for want of rolling-stock. Even now with superhuman efforts one can hardly secure wagons for the transport of goods. Yes, to many of us it is a marvel that the railways have been able to do what they have done with a wholly starvation-allowance for even their barest necessities. And I agree with the Hon'ble the Finance Member that we should cheerfully assist the Railway Board in making up the necessary lee-way. The allotment for renewals must be welcome. But I have seen the allotment of £17½ millions for ' Capital Programme ' adversely criticised as far in excess of the requirements. It has also been said that much of the rolling-stock could be saved by proper reorganisation of transport arrangements on European or American methods. This, Sir, is a highly technical question, and I feel great diffidence in mentioning this matter to the Council. I am, however, only voicing the informed opinion of a number of men who have had considerable railway experience. It was in Lord Curzon's time that the late Mr. Thomas Robertson came here and reported on our railway system. Time has come for another periodical inquiry into the whole organisation, including the Railway Board.

“ Next in order comes the expenditure on the Army which the Hon'ble the Finance Member has provided for at £41 millions. “ To a man of peace this is a huge amount. But we have the satisfaction of knowing that we have in His Excellency the Commander-in-Chief one who is a keen economist ; and we must rely on him for retrenchment and economy. Though I cannot reconcile myself to the notion that in future our army must cost more than in pre-war days, we can be reasonably sure that money allotted would be spent to the best advantage of the army and the country. Sir, £41 millions against our normal of £20 millions is, however, a great burden on Indian revenue. Out of the £41 millions, £8½ millions represent India's additional war contribution undertaken by this Council in September last. Thus the actual increase comes up to about £12 millions. And this is, indeed, a substantial increase for a poor country like India—a vast peasant Empire where comparative prosperity depends on the caprice of the clouds and famines recur with the periodicity of climatic changes. I take this opportunity of mentioning that in view of the Mesopotamia Commission Report our whole military system requires careful re-consideration. We have now reaped the harvest, the seeds of which were scattered in agony and tears, and the time has come when careful attention should be bestowed upon the findings of the Commission which could not be considered at a time when the responsibilities of the war absorbed all our energies, and we all supported the Premier when he deprecated their discussion and said ‘ Get on with the war. ’ I must say that while the country will not grudge legitimate expenditure on the army, that expenditure should be commensurate with its fiscal capacity.

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" There has also been a substantial increase of expenditure in the Civil Department. A provision of £24 millions has been made against an average of £18 millions. I confess that I fail to see where the economy comes in. In the concluding paragraph of his Statement the Hon'ble the Finance Member has emphasised the necessity of exercising rigid economy. This certainly is a consummation devoutly to be wished. And I would like to know how the Hon'ble the Finance Member proposes to translate his wishes into action. My own conviction is that the mere issuing of circular letters will not be of much use.

" Sir James Meston has given us a frank and graphic account of our currency position. He has referred to the hoarding habit of the people. Sir, old superstitions die hard and no wonder the superstition about the hoarding of silver by poor people still flourishes in official circles. But the sooner our Finance Members get rid of the incubus of the mythical millions buried underground, the better for us. I hope to be pardoned when I say that from my experience I can assure my Hon'ble friend that the hoarding habit no longer exists. People now try to invest their savings, however small, to secure a return ; and the success of the Cash Certificates is an indication of the eagerness with which people seek outlets for investment.

" Sir, in conclusion, I thank the Hon'ble the Finance Member for the relief that he has given to 237,000 assesseees out of a total number of 381,000 assessed to the income-tax. The amount sacrificed is such as the Government of India can well afford to sport with, but at a time when prices have gone up and scarcity has cast a gloom over the country, the relief afforded will be much appreciated by the middle classes who have suffered most by the abnormal rise of prices. Moreover, the relief afforded is well deserved ; for, no class of assesseees is more harassed than that on the lowest rung of the ladder of assessment."

The Hon'ble Maharaja Sir Manindra Chandra Nandi :— 11-58 A.M.

" Sir, the first Financial Statement of Sir James Meston is at once a great surprise and a riddle. I quite realise that Finance Members have not the opportunities of writing on a clean slate, and they are generally not the masters of the circumstances through which the fortunes of a country pass in years of crisis. Sir James Meston, in the Statement which he presented to this Council last week, has had to deal neither with *ante-bellum* nor *post-bellum* condition of things, nor is it quite a war or a peace Budget either. Naturally he has to deal with very large military commitments, and faces all the legacies of a long and arduous war in a heroic spirit. While he is not afraid to raise money in both hands, he does not seem to be very nervous in spending it generously either. While he preaches throughout his Narrative the wisdom of the gospel of retrenchment and economy, he seems to cast this doctrine very often to the winds and go in boldly for daring expenditure. As a result of this state of financial mind, he takes the fundamental principle of economics upside down and, unlike ordinary human calculations, he does not cut his coat according to the cloth he has, but examines the needs of the spending departments of the Government in order to arrive at a total revenue which will be necessary to provide for them. This appears to me to be a novel economic dogma and an unwise fiscal theory.

" I hope I will not be misunderstood when I criticise Sir James Meston's first Budget as a great financial surprise. I find him remitting taxation on the one hand, while raising revenue of the State by a fresh taxation on the other. Yet he fails to take courage in both hands to raise our revenue from opium, lest our respect for conventions may be misinterpreted by well-meaning humanitarians and philanthropists in other parts of the world. It may not be generally known that, while we have sacrificed a huge revenue for a mere mawkish sentimentality, China is not at all feeling abashed to cultivate poppy in her own soil and offer numerous temptations to her people to smoke and drink opium. I am sorry Sir James' courage has failed in a singular way to tackle this opium question adequately. With no other additional

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sources of revenue in hand, I do not blame Sir James for imposing a tax on excess profits. When you have got to raise your revenue by taxation, it is well that the burden should fall on the capable shoulders of the well-to-do rather than on the broken back of the never-do-wells. I take this opportunity, however, of congratulating Sir James for the only fiscal concession which has been granted to the people of this country in his first Budget. In view of the present high range of prices of all necessities of life, it is a great satisfaction to note that no fewer than 2 lakhs and 37 thousand Indians, belonging to the middle classes, will no longer be caught in the meshes of our income-tax levy. It would mean a great relief to these people. On the revenue side of our finance, Sir, I have no other criticism to make.

"I now pass on to the expenditure side of the Budget, and I sympathise with Sir James for his having to meet the legacies of a great war. I have no quarrel with Sir James for his heavy military disbursements, but it strikes me as something very wrong that a country which has no more than £123,190,800 as its total revenue should be asked to spend £41,195,000, or nearly a third of it, on her military services alone. It is a great pity that a poor country like India should be saddled with England's war expenses in Mesopotamia and East Africa, but I suppose we had no alternative. I only hope that, when the world enters into a new era of peace, our normal military requirements will figure as only a minor item in the Budget, and that our State finance shall not again be allowed to 'be outpaced by the imperative demands of military efficiency.'

"Speaking of military expenditure, I beg to avail myself of this opportunity to ask for more commissions in His Majesty's army for qualified Indians and greater facilities for our people to get admission into it. I hope the time will soon come when it will be possible to pay our soldiers a higher scale of pay and give them more decent accommodation and barracks to live in and when citizen armies will be trained to do garrison work in times of need and emergency.

"I do not also intend to join issue with Sir James for his daringly optimistic railway programme. I am not the man to jib at railway expenditure, for I realise what a great asset our railways are to the State, or how necessary they are for the distribution of the agricultural produces of the country. The railways appear to me to be the only item of our public expenditure which benefit both the State and the people equally well. So I do not grudge Sir James spending more than £17½ millions upon capital outlay on railways alone for the next year. I pray, Sir, you will allow me leave to express the hope in this connection that our railways should be nationalised as early as possible, the main lines should be put under State management immediately, and most of the materials required for them should be manufactured in India so far as possible.

"While I recognise and appreciate Sir James Meston's effort to make a courageous outlay on one of the essentials of modern progress, I regret he does not take a very bold step or initiate a courageous policy for the proper development 'of our national intelligence and earning power.' Sir James, unfortunately for us, contents himself by expressing the pious hope that in near future 'we shall have to launch into very heavy expenditure for the education and well-being of the people, without which our political progress would be largely nugatory.' How we wish that Sir James had budgetted for a courageous outlay on our education, sanitation and industries, without the proper development of which we shall never be able to stand or get on as a nation. British rule in India would have been greatly justified to-day before the eyes of the world if, after so many decades, the percentage of literacy in this country could have been shown at a higher figure than 50 per cent. instead of less than 10 per cent. that obtains at the present moment. Our developments in industrial and sanitary conditions have been equally disappointing, and very badly need looking after. While Sir James stints money for education, sanitation and industries, he gives away 2 million pounds to the British troops as war bonus. This attitude of Sir James is a riddle which perplexes me very much.

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"Sir, I will mention one other point before I come to my conclusion. Sir James is an optimist financier and believes 'in the accumulation of unusual reserves of rural wealth,' and thinks that 'there is much diffused prosperity in the country which even high prices and local scarcity cannot seriously impair.' Sir James, I am afraid, has very little knowledge of the real condition of our people, and how hard they have been hit by the persistently high range of prices of all the necessities of life that have obtained in this country since nearly a year. The condition of a people, amongst 30 crores of which about 2 lakhs and 27 thousand only are able to invest small sums in State loans, at even $5\frac{1}{2}$ per cent. of interest, and amongst which also 3 lakhs and 81 thousand men only earn more than Rs. 1,000 a year, and whose average annual income does not exceed Rs. 30 a year per head, must be considered very low and must be a special anxiety of the Government. For such a people to be hard hit by high prices opens up a vista of sorrow and suffering, miseries and privations, which no language can sufficiently describe. If it is a fact that these high prices have been forced up by general world-factors and by the inflation of our paper currency, it is high time for the Government to look into the whole question with great care and consideration. I find in the Budget itself several statements made by Sir James himself regarding this unwelcome inflation, though we are assured it has not been allowed to go 'beyond the sheer necessities of the time.' The 'sheer necessities of the time' require a very satisfactory explanation, when we find that, while our paper currency stood on the 31st of March 1915 at $55\frac{1}{2}$ crores, to-day it is about 150 crores. I know that every belligerent country in the world has had to finance itself in some measure by an abnormal recourse to the inflation of paper currency, or, as Sir James puts it, to the printing-press, but I am afraid the conditions of India do not go on all fours with those of the other countries of the world. Sir James himself admits that expanded currency, particularly credit, which takes the form of paper money, has a tendency to send up prices of things high. If that be so, and distinguished economists in different parts of the world maintain that it is so, then the Government must move at once to set matters right. A denunciation of India's 'sterile hoard of precious metals' and of 'the unassuaged thirst of her people for metallic currency'—which has been responsible for the addition of nearly 120 crores of rupees to our currency during the last four years,—may indicate the nature of the sore but is no remedy by itself. Sir, I appeal to Government to give this matter their most anxious consideration, for high prices of all necessities of life mean a lot of suffering and trouble to a people so poor as we have in this country. Sir, I do not care to repeat here the truism that a discontented and a hungry people stands as a great danger and menace to the peace and prosperity of a State."

The Hon'ble Mr. Surendra Nath Banerjea:— "Sir, before 12-10 P.M.
I address myself to the substance of the Budget, may I be permitted to offer my congratulations to the Hon'ble the Finance Minister on the form and the manner of his presentment. Sir, owing, it may be, to a constitutional infirmity, or speaking as a Hindu, owing perhaps to my sins of omission and commission in a former birth, the figures, the dry-as-dust figures of a Financial Statement have a profoundly soporific effect on my nerves; they are apt to put me to sleep. But, Sir, on Saturday last as I listened to the speech of my Hon'ble friend the Finance Minister, my interest was roused, my attention was rivetted, my soporific tendencies for the moment disappeared, and when his speech was over I was filled with admiration for the clearness, the force and the skillfulness of his presentment.

"Sir, various criticisms have appeared in the newspapers regarding the Budget statement, and we have had a repetition of those criticisms in this Council Chamber to-day. One newspaper commenting upon the Budget says that in one sense it is a peoples' Budget. Another newspaper belonging to a different school of thought observes that it is ominous; a third says that it is disappointing. In the midst of this conflicting guidance, the

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situation becomes somewhat puzzling. If our guides sing in these divergent and contradictory tunes what should we do? It seems to me, Sir, that our duty is plain. We should be a law unto ourselves, and I take it, Sir, that it is the high and exalted function of this Legislative Assembly—it will be one by and by—to give the lead to public opinion and to determine its attitude. For a Finance Minister at a time of stress and strain to remove taxation yielding an annual revenue of Rs. 75 lakhs, because it presses hard upon a poor section of the community is a financial achievement which is bound to appeal to the popular imagination and evoke popular gratitude. Sir, no financial reformer, not even the most ardent of his class, has ventured to make this suggestion on an occasion like this. The conception is the Government's own, and the Government has carried it out without the intervention of extraneous advocacy or extraneous pressure. Sir, we are here more or less critics of the Government, some of us very relentless critics, but I say that we should render unto Caesar the things that are Caesar's. Sir, to remove a tax of this kind and to impose another tax upon super-profits is evidence of the spirit of democracy leavening a bureaucratic administration on the eve of the introduction of responsible government. May this spirit grow and deepen, for nothing is more calculated to smooth the path for the introduction of representative institutions and to ensure their success than a broad-minded, sympathetic, democratic spirit like this. Sir, while there are those who have been making large profits as the result of this war, there is no class of the community which has been more hard hit than those in receipt of moderate and fixed salaries. Prices have gone up; their incomes have remained the same; their sufferings are great. To them the raising of the taxable minimum of the income-tax from Rs. 1,000 to Rs. 2,000 would be a welcome and grateful boon. And, Sir, this uprise in prices is a world-wide movement, and India cannot escape it. I take it, therefore, that the relief now given will be a permanent feature of our financial arrangements, and the fact that the Government of India, though confronted with enormous financial difficulties, should introduce this reform, is, to my mind, evidence of its firm determination to make this relief permanent, and that there will not be, as in the case of salt, a reversion to the old scale. For it is not expected that prices will go down to their former level when normal conditions have been restored. In the same spirit and in conformity with it, it is a small matter, but I feel bound to notice it, the Government has made a grant of a lakh and a quarter to the Bengal Government to increase the pay of the ministerial establishment. Sir, this was a question in which I took deep interest while I was a Member of the Bengal Legislative Council. I pleaded for these clerks in the ministerial establishment, and I am glad that I did not plead in vain, and I find that the process of amelioration is now proceeding apace. In this connection may I make an appeal to my Hon'ble friend the Finance Minister in regard to a memorial which has been addressed to the Government by the clerks of the Accounts Branch of the Postal and Telegraph offices praying for an increase of their salaries. It is a long-standing matter. Their grievance has not been looked into; it has certainly not been remedied, and I trust my Hon'ble friend will be good enough to pass early and sympathetic orders in regard to this matter.

“ Sir, I find it stated on page 10 of the Financial Statement that it has become necessary again in the interests of the poor to commence the manufacture and the distribution of cotton cloth. In reply to the question which I put and which has been answered to-day, the Hon'ble Sir Thomas Holland has admitted the fact that there has been a steady rise in the price of cloth. I suggested the remedy. The remedy has not at present, at any rate, been accepted. I do not know what the action of the Government would be in regard to this matter, but I do know as a public man intimately associated with public affairs that the tactics of the speculators have played a considerable part in raising the prices of the necessities of life and of cotton cloth in particular. Sir, rice at the present moment in Delhi, good rice, is selling at Rs. 18 to Rs. 20 a maund, almost a fabulous price, a famine price. In Bengal, it is a little better. But in October last when the upward trend first began to manifest

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itself I interested myself in the question and found from my personal inquiries that the rise in the price was largely due to the holding back of stocks by interested persons who wanted to force up the prices. Speculation by traders is the gravest problem in the interest of the poor for the consideration of the Government. What the solution should be I do not know, it passes my comprehension, I am not an administrator, I am not a Statesman, but I do venture to submit with all the emphasis that I can command that it is a problem which in the interests of the poor the Government is bound to take in hand and find a solution, whatever it may be, and that as early as possible. The ungrateful personality of the speculator has thrust itself into far greater prominence than should have been allowed and has helped to raise prices. It seems to me that the Government must find a remedy for that.

“ Sir, let me now refer to the statement of the critic who says that the Budget is ominous. That critic belongs to a school of thought different from my own. He has not taken me into his confidence. I do not know what is at the back of his mind, but I suspect that what he means to suggest, what he intends to imply, is that the military expenditure is excessive. It is undoubtedly very large and it has to be justified. But, Sir, we must recognise that we have just emerged from a great war, that the situation is peculiar, that the conditions are abnormal. The safety of India, the safety of the Empire with which the prosperity of India is bound up, with which are linked the prospects of our future advancement, must always be the first and foremost consideration. No educated Indian will grudge the expenditure that may be necessary for this purpose. But every educated Indian, in view of the enormous expenditure that has to be incurred in connection with our domestic and industrial developments, will also insist that this expenditure should be reduced at the earliest possible opportunity. There is indeed a downward trend. The expenditure of this year has been reduced by £2 millions below that of last year; but it has been increased by £8 millions in consequence of the grants that were made in this Council. Be that as it may, we the representatives of the educated community, assembled round this table, we insist that in the re-adjustment of the financial burden in regard to military expenditure between England and India, the amplest justice should be done to the interests of India. That has not always been done, I am sorry to have to say. I invite the attention of Hon'ble Members to the minority report of the Welby Commission of 1897 signed by Mr. Dadabhoy Naraoji, Sir William Wedderburn and Mr. Caine. They distinctly point out that in many past transactions—I hope it is ancient history—in many past transactions the financial interests of India have been sacrificed by the dominant partner. Let me, however, gratefully acknowledge that the Government of India have always championed the interests of India and have pressed for financial justice to this country. I am sure the Government will follow its ancient and traditional policy and with even greater emphasis than before, in view of the claims of our people confirmed and consecrated by their blood and their treasure. My Hon'ble friend to my right referred to a bonus of £2,000,000 which has been granted to British troops. I should like to know something about the details. I do not wish to make any comments on that, unless I am in possession of the necessary information; but, Sir, it will be in the recollection of Hon'ble Members of this Council that at the Delhi Conference held in April last a unanimous resolution was adopted in favour of a substantial increase in the pay of Indian soldiers. Sir, the Indian soldiers have deserved well of their country and of the Empire. Their gallantry and devotion are beyond all praise. It is necessary in their interests, as well as in our own and in those of the Empire, to improve their status and increase their emoluments. If an addition is made to the pay of the Indian troops, I will undertake to say this on my own behalf, and I trust on behalf on my Hon'ble colleagues here, if an addition is made to the pay of the Indian troops and if it adds to the burden of our financial responsibility, we shall be glad to bear it in the interests of these poor men who made such large sacrifices and are prepared to make even heavier sacrifices for the sake of the Empire. I have spoken of an improvement in their emoluments. There ought to be also a raising of their status. My Hon'ble friend to my right has referred to the grant of King's

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Commissions to Indians, six of them to fighting men and six of them to non-belligerents. I am bound to say that the number is inadequate, inadequate in view of the claims of our vast population. I would earnestly appeal to His Excellency the Commander-in-Chief to add to the number, to raise the status of Indian soldiers, and thus spread contentment and satisfaction among our people.

" One of the *post-war* problems that is likely to engage attention is the replacing of the Territorials who are now employed in this country. The wisest course to follow would be that they should be replaced by Indian battalions. This would ease the financial situation, spread contentment, pave the way for the formation of a Territorial army in India. The war has taught us many lessons, not the least notable of which is that India should be self-reliant and self-contained. So far as our numerical strength is concerned, we are as multitudinous as the stars of heaven, as countless as the sands of the sea. Why not organise and equip us and thus England may bid defiance to any combination that may be formed against her? I have an appeal to make to His Excellency the Commander-in-Chief in this connection in favour of the Bengali battalion that has been raised. I hope that battalion will not be disbanded. I hope their number will not be reduced. It will cause very grave disappointment in Bengal. The experiment is one that ought to succeed under proper encouragement and proper safeguards. Sir, you talk of anarchy and revolution, and we have been dealing in this Council Chamber with those problems. Find employment for the adventurous youths of Bengal in suitable military positions, and you will have taken a long forward step towards creating an atmosphere which will be an antidote to revolutionary and anarchical movements. These young men are adventurous, they want to risk their lives and do something daring. Place them in the front rank of battle if you like, expose them to the enemy's guns, then their ambition and their spirit of adventure will be satisfied, and you will have provided an antidote against anarchical crimes.

" Sir, reference has been made to railway expenditure. £24 millions have been budgetted for. I do not grudge it, I do not want to minimise the importance of railway expansion, but there are other branches of public expenditure, 'essentials of progress' to quote the words of my Hon'ble friend the Finance Minister, which have been starved, in regard to which no suitable stimulus has been provided in this Budget. Take for instance education and sanitation. I have got some figures for comparison. Railway expenditure for 1919-20 is put at £17,700,000, which means a 300 per cent. increase over that of the previous year, education £4,884,000 for 1919-20 as against £3,973,000 for 1918-19. Sanitation £957,000 as against £688,000 for 1918-19. In truth expenditure on railways (£24 millions), including capital and revenue expenditure, has increased over the revised figures of 1918-19 by 300 per cent., while expenditure on education has increased by 22·9 per cent., and that on sanitation by about 39 per cent.

" Well, Sir, sanitation is the most vital of all our problems. People must live before they can travel by railways or profit by them. In Bengal, malarial fever counts its victims by lakhs every year. We have had this terrible scourge in our midst for over 60 years. They have had it in other parts of the world; you have had it in England; they had it in Italy; they had it in Panama. Everywhere the problem has been solved; in India alone, I am sorry to have to say it, the problem remains unsolved. Am I to understand that British statesmanship—which, in the words of Lord Morley, has never been found wanting—is unable to cope with the situation? I do not and cannot accept this view. British statesmanship in this matter has not done justice to itself. British statesmanship in this matter has not roused itself to the gravity of the situation. It is wanting in that earnestness which is the essential condition of all statesmanship. You have provided 13 lakhs for next year for anti-malarial operations in Bengal. Of what avail would be 13 lakhs when crores are wanted? Then there is the

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plague which is always present with us, counting its victims by millions. Take again that terrible visitation of influenza which has exacted a toll of 5 millions of our population. Now, Sir, I want to put this question to the Hon'ble the Finance Minister—if ours was a national government—would this state of things have been allowed to continue for so long? You are moving, rapidly moving, if not in respect of your personnel, at any rate in respect of your ideals and aspirations, towards a national government. I invite my Hon'ble friend the Finance Minister to imagine for a moment that he was the Minister of a national government. Would he then hesitate to transfer a few millions from railways to this great Department upon which the health, the lives, the happiness and prosperity of millions of my countrymen so largely depend? I think not. Would he be jeopardising railway development if he were simply to transfer 2 or 3 millions from railways to this head? And after all the health of a people is their truest wealth, their most valuable asset, the indispensable equipment for industrial, political, social and all kinds of advancement.

“ Next to sanitation, I place education as its ally and helpmeet. For the ends of national advancement, for the advent of that era to which we are all looking forward, officials and non-officials alike, education is the one indispensable condition. If you want that responsible government should succeed, that we should build up an educated electorate, that we should train our young men to be the future captains of our industries, that our masses should be penetrated with sound sanitary ideas, education again is the one indispensable condition. Next to the maintenance of law and order, education is the first and foremost consideration of Government. The preservation of the public peace, Sir, is only a means to an end, and the end is always greater than the means. And what is the end? It is the happiness, the contentment of the people; their growing efficiency; their increasing responsiveness to their civic duties. I appeal to the Government of India to apply themselves to this exalted function, by making adequate provision for education and sanitation. My suggestion would be: Take away 5 millions from railways, give 3 millions to education and 2 millions to sanitation. My Hon'ble friend the Finance Minister has urged—I quote his own words—a ‘courageous outlay on the essentials of progress’. Could there be two more fundamental essentials of progress than sanitation and education? I appeal to him to stand by his own programme, to redeem it, to educate our people, to spread broadcast the blessings of health and happiness. The village homes of India have been depopulated by the prevalence of insanitary conditions. It is the supreme duty of the Government to restore happiness and contentment, health and prosperity, to them. I am sure my Hon'ble friend will realise the gravity of his responsibilities, when to him is entrusted the task of saving the lives of millions of our people and educating them as they desire and deserve to be educated to the height of their civic duties.”

The Hon'ble Mr. Kamini Kumar Chanda :—“ Sir, the Hon'ble 12-35 P.M.
Sir James Meston is entering on his new official career with the blessings of at least 2½ lakhs of people, men with that modest fixed incomes who will be relieved of the liability to income-tax—a relief which will be greatly appreciated in these hard times; and on their behalf I wish to offer my most cordial thanks to him. Sir, to a Hindu like me, this is a happy augury, and I sincerely hope and trust that he will be able to go further in the same direction and before laying down the reins of his high office will be able to take off that obnoxious tax—the Salt Tax—which deprives the poor man of what is looked upon as a luxury but what is really a necessity of life.

“ Leaving on one side this pleasant aspect of the Budget, I must express my sense of disappointment at the Budget as a whole. The outstanding feature of the Budget is, to my mind, the colossal growth of expenditure, Civil and Military; a huge provision for Railways, and an absence of any generous measure of amelioration for the millions tottering under the weight of their utter economic helplessness. Sir, this is the first Budget after the War, and

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regard being had to the fact that very acute distress is prevailing in all parts of the country, regard being had to the fact that during the War restrictions had been placed on expenditure on all projects for the promotion of social and national progress, one expected to find some proof of the practical application of the dictum laid down by the Hon'ble the Finance Minister 'courageous outlay on the essentials of progress and a strict economy in all non-essentials.' ... But what do we actually find? We find civil and military expenditure mounted up to an almost giddy height. We find an almost fabulous provision for railways; but nothing worth mention for subjects like education, sanitation and medical relief. I ought to say, Sir, that we desire railway expansion. It is absolutely necessary as an adjunct to an era of industrial activity which we need for the good of the country, and especially for the easy and speedy transport of foodstuffs. But, Sir, the pace of railway development must not be disproportionately high, it must bear some proportion to the capacity of the country to afford this programme. Sir, it will be said that these are repetitions of old complaints. Well they are so, but is it our fault that we have to repeat these complaints year after year? Why do you not remove the cause of our complaints? Take, for instance, the question of medical relief and sanitation.

"We heard the other day from the Hon'ble Sir C. Sankaran Nair and this statement is confirmed in the report on influenza which has just been published by the Sanitary Commissioner, Major Norman White. To quote his words 'without exaggeration the toll levied in British India alone by influenza is no less than five millions, and fifty to eighty per cent. of the whole population have been affected by it.' He says that 'this total is more than half the mortality from plague within the twenty years' that it has been our guest, and that fifty to eighty per cent. of the total population has been affected.' He further says:—'In many countries the epidemic assumed proportions of a national calamity; this was certainly the case in India. From the incomplete information at present available, it would appear that no country suffered as severely as did India during the last quarter of 1918.' Can anything be more appalling than this, Sir? What have you done to prepare the country, to arm the people better to meet epidemics and visitations like these in future? You have piled crores upon crores for civil and military expenditure and upon railway construction, but what have you done for health? It may be said, no doubt, quoting from the words of Major Norman White, that 'had we possessed health and medical organisations comparable in efficiency to those of the most progressive States in the world, we should even then have been unable to effect anything appreciable to check the ravages of the disease.' But he at the same time admits that our health organisation is absolutely inadequate and demands immediate expansion. What has been our experience during the epidemic? It was felt and realised everywhere that we could not get the smallest fraction of medical men required in the country. Speaking from my experience as chairman of one of the first class municipalities in Assam I say, Sir, that even in towns we could not get men with even moderate medical qualifications for the purpose of distributing medicines and reporting the progress of the disease although we offered tempting terms. How could it be otherwise? What is the position as regards the supply of medical men in the country? Take the case of Bengal, for instance, which has got the largest number of medical institutions, Government as well as private. In Bengal, the number of medical men with registrable qualifications is only some 3,000. What is this in a population of 45 millions? A mere drop in the ocean. Can this be at all a hopeful state of things? Where are the people in the rural areas, the poor people to go to when they require medical help? Who can tell the number of men who died for want of medical assistance? Well, Sir, this is the condition of the whole country, not in Bengal only. I believe, Sir, in the whole of India there are only five medical colleges and 15 other medical institutions. Is this at all adequate? The number of seats in the colleges is limited. I know that in the Calcutta Medical College they cannot admit more than one-tenth of the applications for enrolment.

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There is no reason to believe that the state of things in other Provinces is much better. Well, something must be done to remedy this. I would ask you to take steps for multiplying the supply of medical men. It is not necessary that you should supply highly qualified graduates; men with modest qualifications will do for the rural areas. In this connection, I must regret that the unanimous resolution of this Council passed in 1916 which had the approval of the late Sir Pardey Lukis and Sir Reginald Craddock to establish medical institutions in the whole of the country, to teach medicine in the vernacular, to turn out a large number of practitioners for rural areas, has not been given effect to. I respectfully urge, Sir, that the decision of the Government should be reconsidered. If that resolution had been carried out, I am sure that during the late epidemic we would have had a much larger number of men to assist us in the rural areas. Sir, it is a matter for regret that not only is there no substantial allotment for sanitation and health, but health is not even mentioned as one of the subjects for expenditure on which Local Governments are now permitted to draw on their cash balances, presumably on the ground that expenditure on health is not reckoned as remunerative. Is it necessary to point out the fallacy of this assumption? It has long been exploded in England. I do hope, Sir, that something will be done for this. I would suggest that you make a big cut, a big slice from the huge railway budget and distribute it on sanitation and education and other projects like these. Then, Sir, I must say that I am disappointed to find that there is no mention of or provision for industrial development. No doubt, you are perusing the report of the Industrial Commission and considering it; but while you are perusing and pausing and pondering valuable time is passing. The war came and is as good as gone, but we are still standing where we were, passive lookers-on, not passive resisters, in our utter helplessness and realise our absolute dependence on others, while our markets are being captured by other people because we are not prepared. I would suggest, Sir, that there ought to be some provision for industries, cutting it either from railway or military expenditure. The other day we were encouraged by the message of hope and sympathy which His Excellency as Chancellor of the Calcutta University delivered to us at the last Convocation. He said 'we do not want mere Indian capital. We want men and not Indian men only, as labour, but as leaders who will turn their attention to industrial enterprises and equip themselves for a great industrial regeneration in India.' Let not the hope which was raised be deferred and deferred till the heart becomes sick.

"Then there is no reference, Sir, to the acute distress which I have already said is prevailing in almost all parts of the country. Famine and scarcity are localised, confined to specified parts of the country, and we are grateful for the provision made for famine expenditure. But what about the distress caused to a much larger population by oppressively high and ruinous prices for almost every commodity? We will be grateful, Sir, if some of the more ambitious projects be cut down and the money diverted to some measures for alleviating the misery of these people.

"Then coming to the military expenditure we provide for 41½ millions, more than half the total revenue; deducting the special contribution of £8·7 millions, we find our ordinary expenditure is £32½ millions. There is an increase of 10 millions in four years, the expenditure in 1915-16 having been £22,261,353, and an increase of 13 millions over the Nicholson Committee's recommendations. Now this enormous sum of £32½ millions does not provide for any increase in the number of troops; the increase in expenditure is entirely due to increase of salaries and provision for equipment. I hope, Sir, that the Indian point of view will be realised, and that some portion of this increase will go to the Indian sepoy. It must be obvious that you cannot go on increasing military expenditure like this indefinitely without endangering the stability of the financial state of the country. In this connection, Sir, I would like to quote from a minute of Lord Mayo speaking about the increase of military expenditure:—'A single shilling taken from the people of India and spent unnecessarily on the Army is a crime against the people who need it for their moral and material development'. While on this point I must plead for

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some substantial increase in the number of commissions in the Army, and associate myself entirely with the remarks of the Hon'ble Mr. Banerjea and the Hon'ble Maharaja of Kasimbazar.

"Now, taking the expenditure of the civil departments, we find an increase of 10 millions in ten years and $3\frac{1}{2}$ millions in a single year, the great bulk of it being due to increase in salaries. It was £20,855,868 in 1917-18 and it jumps up to £21,336,400. Can the country possibly bear this? What has been the growth in Revenue? Why, we had to increase the salt tax, increase the income tax, introduce a super tax, increase the customs duties, introduce a motor spirit tax which coming as a war measure, is to be retained for fiscal purposes. Then we are to have another tax. Then take the Railway programme. We are allotting $17\frac{1}{2}$ millions for capital outlay in addition to $6\frac{1}{2}$ millions for renewals from current revenue. Lord Inchcape's recommendation was for £12 $\frac{1}{2}$ millions annually. Now apart from the question of their relative importance as compared to other matters, protective irrigation for instance, there can surely be no question that regard being had to their character as a highly commercial success, there should be no objection to investment of money on railways. We desire expansion of railway construction, but you cannot indefinitely increase capital expenditure. Spend as much as you can borrow; use all your loan funds, but do not draw on any surplus from the current revenue. No doubt part of the surplus is due to income from railways, but even then you should not use the surplus from capital. That should be spent on non-recurring subjects like education and sanitation. My submission is to cut down the allotment for railways to the proceeds of the loan you intend raising. Lord Inchcape's Committee recommended an expenditure of £12 $\frac{1}{2}$ millions. While I am on this point, I should like to plead for 3rd class passengers. I must remind the Council of the answer the Hon'ble Sir Robert Gillan gave me about a year ago that when rolling-stock was increased, provision would be made for preventing over-crowding in 3rd class carriages. I trust we shall hear no more of 3rd class passengers being packed in goods wagons. I am sure such a state of things would not be tolerated elsewhere. I read only a fortnight ago that a number of passengers on a certain line were packed in a goods wagon which could not even be cleansed, with the result that some straw which was left on the floor caught fire and a number of passengers were injured when jumping from the moving train when the wagon was ablaze. Such scandals ought to be put a stop to.

"Then I come to the building of new Delhi. I know it is crying in the wilderness, or shall I say among the tombs in the desert of Raisina. What is the urgency of the work that 45 lakhs must be found for it, ignoring pressing necessities. Sir James Meston speaks of the new official capital; this I interpret as the new ceremonial capital. What is the urgency of the matter, when people are dying and cannot provide meals for themselves: when women are committing suicide for inability to cover their nudity for want of clothes? I repeat what is the urgency; if this could wait for eight years it surely could wait for another year at least? It reminds one of Lord Lytton's Durbar in 1877 when people were dying by lakhs for want of food during the Madras famine. I trust therefore that this item will be cut down.

"I have two submissions to make in connection with the Budget. We have seen how frightfully the expenditure is increasing. We see there is no further room for increasing the taxation; we must find money to carry on works of national importance requiring large sums of money and if we are not to commit national suicide. Our whole financial position will have to be looked into and systematically overhauled. This can only be done by an independent commission. I would urge that this matter receive consideration; it is more than 20 years since we had the last Commission which sat in 1897. I would submit this point for the consideration of Government. My second submission is this. At the present time we can only make general observations about the Budget because we do not know the details of the financial administration. Unless we are allowed better

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access to these, unless we have opportunities of scrutinising the materials on which the Budget is based, our criticisms cannot possess the value which they might otherwise have. My submission is that it is desirable to let us have such opportunities and, if necessary, to form small committees of additional Members. I do not advocate the formation of glorified so-called Finance Committees of Provincial Councils. Many of us have experience of such committees, and I do not know if any one's experience justifies the belief that anybody was wiser because of our association with the officials in such committees. I trust the matter will receive consideration. Finally, I must appeal to the Hon'ble the Finance Member to help us in the matter of the Government College at Sylhet which is long overdue. In 1916, we had an assurance from the Chief Commissioner that if we gave a contribution of Rs. 18,000, the College would be put on a proper footing. We hope now that the war is over that money will be forthcoming and that the Government will give us the necessary funds to put the College on a sound financial footing."

The Hon'ble Mr. W. A. Ironside:—" Sir, I greatly regret that there has been so little opportunity and time at my disposal during the last few days to give the care and attention that the Hon'ble the Financial Member's statement merits, and I consequently feel some diffidence in rising at all at this stage to make any general criticism of the main features of the Budget. However, the opinions that have been expressed by some Hon'ble Members this morning on the railway programme proposals have filled me, I assure you Sir, with amazement; the whole tone is seemingly to cut down the efficiency of one department irrespective of the results to the community at large in order that some other departments may benefit. Now, if we are to have a reduction in efficiency,—for that is what it amounts to,—of one department like the Railways, the whole future of the country is endangered, and I look to the railway programme as a vital necessity and it must be maintained at any cost. Some speakers have appealed for a reduction of the Railway Budget for other necessary projects, such as sanitation, medical relief and matters of that sort. I can give the assurance of the commercial community that there is nothing we feel affects the future of this country to an equal extent, but this can only be effectively done by finding money in other directions. The proposals we have heard to-day prove that the financial future of this country is to be one of extreme difficulty in all directions. We have appeals for increased expenditure, increased salaries, always demands for expenditure in one form or another, but, apparently except for this reduction in the vital chord of the economic future of the country, we have not had one concrete suggestion for finding the wherewithal to meet the position. I think that some of my friends who have spoken recently can have but little idea of the necessities of railways in India; for four years they have been maintained with the greatest difficulty. 'Make good, carry on as best you can,' has been the rule. 12-58 P.M.

"One has only to travel to see the state of the equipment; travel in the rains and the roofs of the carriages are leaking. Travel in the hot weather and the equipment as regards the electric fans is reduced by half. Everything is in a state, as one leading railway official put it to me the other day, 'my equipment is scarcely better than a scrap heap'; it is not fair to ask the railway administration to carry on, as it has been suggested, without the means of doing so with efficiency. Any lack of efficiency is immediately taken hold of and the Government is blamed for failure. Our friends cannot have their cake and eat it as well, and I can assure them that the lack of sufficient transport in India has been, in my opinion, and I know it is generally shared by anybody who has got any practical experience, the lack of sufficient transport has been the cause to a large extent, of the lack of progress in industrial and economic matters. Now leave industries altogether, leave the European merchant alone. We can scarcely move in an ordinary year the average crop of the country; you have only to travel in an ordinary year, north south, east or west, to see at the railway stations the hard-earned products of the soil lying rotting, waiting for transport which cannot be provided, and

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who are the people who suffer? Not the gentlemen who come here and appeal for Education and Sanitation, but the people who by the sweat of their brow provide those products and are waiting and are prevented from getting their due return for them. If there is anything that I have to say on the subject of this railway programme, it is the disappointment that it has not gone far enough. We have to make up four years' lee-away. I have already mentioned the fact of the equipment. But to make good that lee-way, to make good every locomotive and every piece of railway line, the Government will have to pay three times as much as they did in pre-war years and on the basis of which Lord Inchcape's Committee recommended 12 million sterling annually. I have only last week, sitting on the Board of a Railway, seen quotations for locomotives, the increase in price was 250 per cent. Yet in face of this fact gentlemen of this Council stand up and ask for still further reductions. It does seem to me, that they are not studying the interests of the people for whom they speak.

" But take another problem. You speak of the lack of industrial progress. I will give you one feature of it. Had we sufficient transport in Bihar and Orissa at the present moment, not from the fault of anybody except as a result of this war, we could employ thousands of people from the famine-stricken districts on very remunerative pay and get over a difficulty which is taxing the energies and wits of every Government official and everybody who has the welfare of the people at heart. I have only to suggest that the Hon'ble the Finance Member will in future bear this feature in mind. The railways cannot be starved. I do not think Sir James Meston will starve us simply in order to listen to clamour from other quarters. The transport of food-stuffs from one district to another has been during the past four years one of the most difficult problems that we have had to face, and it has taxed the energies and the brains of every man concerned. The money to be provided by the suggested loan is to be put to capital account, but the plant is going to cost three times, twice as much at any rate to be absolutely safe, twice as much as on the pre-war standard. The money, I presume, will be borrowed at 5½ per cent. and to make it a paying proposition to Government, the railways have got to show twice that amount of profit or more.

" Now speaking from the point of view of a commercial man, I think that we should have taken some of that capital in a year of stress out of revenue. I know I shall be accused of talking heresy to speak here of additional taxation, but one of my friends, I think, has described the Budget as ominous. It is ominous. We have now got to the length that we have got to face taxation and taxation has got to come, whether we like it or not, and every class of community must bear its share. The commercial community, I think, have borne their share, and now, I think, it is for other people to do something if we want progress. If we cut down the expenditure on railways to-day, you need not go any further with industrial progress, you need not give effect to any of the recommendations of the Industrial Commission, simply because the railways cannot carry beyond what they are already doing."

[At this stage the Council adjourned for Lunch.]

2-20 P.M.

The Hon'ble Mr. V. J. Patel :—" Sir, the Financial Statement as presented by the Finance Minister is, in my respectful opinion, nothing if it is not unsatisfactory. I say so with all the sense of responsibility of an Additional Member of this Council. I look at the Budget from the tax-payer's point of view, and what is that point of view? The tax-payer expects that a substantial if not a greater portion of the money that he pays should go towards the amelioration of his condition. Now consider for a moment what the pressing problems of this country are? Any one who goes about the country knows what they are. It requires no proof. The extreme poverty is one, the proverbial illiteracy is another, and the fearful mortality is the third. Now I put it to this Council to consider whether adequate provision has been made in the Budget to meet any of these pressing problems. We have the

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estimated revenue of £123 millions. In order to break illiteracy you should find some decent provision under the head of Education. In order to check poverty you would expect some adequate provision under the heads of Agriculture and Industry, for, in my opinion, without industrial development the poverty of the country will not vanish. And, thirdly, the high mortality could to some extent be remedied by appropriate provision under the heads of Sanitation and Medical. Now looking to the figures, Sir, you will find that out of this £123 millions, a provision of £4,884,900 is made for Education. Under the head of Medical you find a provision of £1,338,100. Under the head Sanitation £957,200, while under the head of Agriculture you have £101,600, and on Scientific and Miscellaneous, including Industrial, I understand, it is £665,700. All told it amounts to a magnificent provision of something over £8 millions out of £123 millions of the estimated revenue of this country. Now, is that an adequate provision, an appropriate provision, for meeting the pressing problems of the day? I say it certainly is not, while the rest of the revenue is distributed on military, railway, interest, posts and telegraphs, mint and the like. The main features of the Budget to my mind are, firstly, that the military expenditure has mounted up to double the pre-war figure. Now, with regard to this particular point, I may mention, as my Hon'ble friend Mr. Chanda remarked, that in 1914 or 1915 the provision on this head was £22 millions, and I find from the proceedings of the Council that my late Hon'ble friend Mr. Gokhale complained bitterly against a provision of even £14 or £16 millions under the head of Military. So practically one-third of the total revenue of India is budgetted for on account of the military expenditure of this country. Then the second important feature in the Budget is that no additional grants worth the name are sanctioned for Education and Sanitation. The third is that the outlay on Irrigation has been curtailed by £100,000. And the fourth is that railways, as has been remarked by so many Hon'ble Members, have come in for special favour, the allotment for capital outlay only being £17 millions and something more. This provision exceeds, in my humble opinion, the wildest dreams of the railway magnates themselves. The fifth is that to adjust the balance, it is proposed to raise a loan of 15 millions—not for the purpose of sanitation, not for the purpose of agriculture, not for the purpose of medical relief—but, as I put it, to adjust the balance. The last important feature is the absence of any provision whatsoever to carry out the recommendations of the Industrial Commission.

“ The only favourable feature of the Budget is the concession in regard to a certain class of income-tax payers. Barring that, the Budget, in my opinion, is as a whole highly disappointing. But before I close my observations, I should like to ask the Hon'ble the Finance Minister to give a word of explanation on two points. One is that a resolution in September last for a further contribution toward the war expenditure was passed, subject to the sanction of the two Houses of Parliament. During the debate on the Excess Profits Bill or in the Narrative presented by the Hon'ble the Finance Minister, we find not a word to suggest that that sanction has been obtained or not. One cannot be sure in these days of that sanction—particularly in view of numerous protests against the resolution of this Council in favour of any further contribution—so I should like to have a word of explanation on that. And, secondly, I have been reading recently in the newspapers that the Secretary of State has been pleased to sanction further increase in the emoluments of the Medical Service and, I believe, some other service—the Indian Police Service. Now I should like to know whether the provision that has been made under the head ‘Medical’ and under the head ‘Police’ includes provision for these increased salaries or not. I find nothing in the whole Narrative to show that the sanctioned increase has been provided for. If it has not been provided for, I should like to know whether it is proposed to do so and, if so, whether the Members of this Council would be given an opportunity to express their opinion on the proposals.

“ With these few words I resume my seat.”

[*Rao Bahadur B. N. Sarma.*]

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2-30 P.M.

The Hon'ble Rao Bahadur B. N. Sarma:—" Sir, this is the first time we meet after the conclusion of the war, and I may be permitted at the outset to congratulate His Majesty's Government and the Government of India on the happy and gloriously victorious termination of the war, and our cordial thanks are due to the Civil and Military officers of the Government of India, and to the Indian troops in particular, who have borne the heat of the day and have been successful in bringing credit to their country.

" I think it would be wrong to be hypercritical with a Budget framed under semi-war conditions, and it must be duly acknowledged that our new Finance Member has had a very hard task; he must have had a particularly hard task in inducing His Excellency the Commander-in-Chief to agree to a reasonable scale of military expenditure. But, however, that may be, our thanks are due to him for the courage with which he has given relief to the middle class tax-payer by raising the minimum of income-tax. We have also reason to congratulate him upon provision being made for ascertaining the water-power resources of the country and for the sugar bureau which has been started. It augurs well for the industrial development of the country.

" I am one of those who believe in a very rapid railway expansion of the country, and in expansion being necessary to open up vast tracts of country which at present are absolutely untilled, uncultivated, and are waiting for the hand of man. I, therefore, congratulate the Hon'ble Member upon the foreshadowing of a large expansion of railway activity; but I deeply regret that side by side with this rapid development of railway activity, the Government of India has not been able to find money for irrigational expansion. It is absolutely necessary that we should have more food, that we should have more staples of commerce, if our railways are to be useful; and I hope, therefore, that equal attention will be paid to irrigation. A good deal of criticism has been levelled at the railway provision in the Budget, and I myself have given notice of a Resolution that the expenditure should be reduced by 5 millions. I hope to be able to meet that position to-morrow when that Resolution comes on; but having regard to the remarks which have fallen from the Hon'ble Mr. Ironside, I feel it absolutely necessary to deal with its main outlines at the outset.

" Sir, after due allowance is made for the desire of the Government of India to make up the arrears of the last few years, it cannot but be regretted that they have paid undue attention to this sphere of activity. What are the facts? We find that the total amount of money spent so far upon rolling-stock has been, up till now, about 61 crores, excluding, I think, minor railways and the Bengal Nagpur Railway, for which I have not been able to find figures. What do we ask for now? About 17 crores is proposed to be spent this year on rolling-stock alone, or about 25 per cent. increase in one year. Having regard to the total amount spent upon this one branch of railway activity since the beginning of the railway system, I would ask is there any necessity for it? I hope to receive an answer to that question. I know that some railway systems have been cruelly starved, including the Madras and Southern Mahratta Railway system, which had only 97 lakhs to show against 61 crores, and we feel the effects thereof every day. But all the same when we are speaking of all India, it is necessary for the Government to show why they want so much as 26 crores *plus* 9 crores shown under working expenses, but which is really capital expenditure; that is, our real Budget would be about 36 crores of rupees. Now, let us see if there is any justification for this? It has been said there is an enormous expansion of railway traffic. True, but under abnormal circumstances. I find—I hope I shall be corrected if my figures are wrong—I find on turning to the statistics of 1917-18 that the total carriage of goods on all railways in 1913-14 was only 82,662,000 as against 85,766,000—that is, there has been an expansion of about 3 per cent., while the principal commodities were nearly the same about 67.4 million tons. I find where the difficulty comes in; the difficulty is that whereas in 1913-14 the average length which a ton of goods went was 185 miles, on account of war contingencies the same ton of goods had to be carried 245 miles and hence all our trouble. Therefore the reform should be in the direction of

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pooling the resources, if possible, and trying to reduce by means of expansion of the shipping traffic if necessary the need for carrying goods over such an enormous length. Again, I submit that the total train mileage which was 156,276,000 miles in 1913-14 was only 157,036,000 miles last year and that there has been really no growth in the total mileage that has been run by these railways. I have not taken the Government railways separately. If these facts are in the main correct, it would seem that there does not seem to be such a vast necessity for improvement in that direction, but for a reorganisation if necessary. But I think as a layman most of these inferences may be wrong, and I therefore make these statements with due timidity, and I hope that there may be an explanation given in respect of these matters.

"Again, Sir, what does the Railway department propose to do? They propose to clear the arrears of four years virtually. In 1913-14 and 1914-15, there used to be an expenditure of about 14 crores or £10 millions roughly each year; that is, 60 crores would have been the proper item in four years; we spent only 25 crores, therefore 35 crores have to be made up and it is proposed to make it up this year by 20 crores treating the current expenditure as 15. I respectfully ask as to whether it is not a very ambitious programme, especially having regard to the fact that we are in very unsettled trade conditions and we shall purchase possibly for a rupee one-third of what might have been purchased prior to the war. Therefore, I think, it is false economy in a year of high prices and unsettled trade to embark upon such enormous railway expenditure. May I also respectfully put another question, whether the Government of India might not have foreseen this expenditure? We know that waggons are being built in India. What steps have been taken during the last four years to foresee the enormous expansion that would be necessary to meet India's needs after the war in the way of the development of our existing waggon building resources? I would like to have an answer to that question because it is being said, and unless justified, I think, rightly, that the Government of India wish to meet the trade difficulties in England in putting such large orders, whereas an expansion of irrigation activity would not help the trade. I have read that in current literature. This sort of criticism is being levelled; I think it is unjust criticism and that the Government of India would be able to answer that criticism.

"Well, Sir, to pass from railways, this Budget may be characterised as being an orthodox army-railway-service Budget. I will first deal with the revenue head before I go to the expenditure side. I gave notice last year and the year before and this year of a Resolution to raise the duty on beer. It is 1a. 6p. a gallon in India, whereas it ranges from 7a. 6p. to Rs. 2 4a. in England, £1 5s. to £5 per 36 gallons I think. If, therefore, we increase our customs duty on beer we can expect an increase of revenue of about 30 lakhs, and I hope, therefore, that the Government will, unless there are very grave reasons to the contrary, see their way to bring this customs duty into line with what obtains in the United Kingdom. It may be that it is feared that the soldier would be hit hard, but we must remember that the soldiers' emoluments and the officers' emoluments have been enormously increased and brought into line with what they are in the United Kingdom, and I therefore see no reason for any objection being validly raised on that account in the future.

"Then the other item is with regard to opium. I received a telegram as I was coming that the Government of India has been unnecessarily sacrificing revenue. It may be that the telegram is an idle one and that there is absolutely nothing in it. It says that the price of opium in China is several times—fifteen times, though this may be a gross exaggeration—of what it obtains in India. If so, I hope that the Government of India will try to secure a better opium revenue, and estimate it at a higher figure than what is to be found in the Budget.....

The Hon'ble Sir James Meston :—"Will the Hon'ble Member kindly tell me the name of the sender of that message?"

[*Rao Bahadur B. N. Sarma.*]

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The Hon'ble Rao Bahadur B. N. Sarma :—“ ‘ Limping Khaki ’. I am sure the Hon'ble the Finance Member would be only too careful to indulge in any unnecessary sacrifice of revenue, but in order to reassure the public that everything is being done I have ventured to make this statement. Of course, Government have entered into a contract for future deliveries and there may be no possibility of extracting a larger revenue under that head.

“ Coming to Customs, may I make a remark. Possibly there may be an explanation. The estimates foreshadow the prohibition of silver imports and also perhaps of gold. I think these artificial restrictions and limitations will still further complicate the currency problem, are opposed to Indian interests and I hope they will be removed.

“ The few observations that I have to make with regard to expenditure would be that, with regard to the Army, we may have a clearer statement in future as to the various heads under which there has been increase which a layman can understand. I find that under the head ‘ Miscellaneous ’ in 1913-14 we had only 28 lakhs; it went up to 33 crores last year and it is 21 crores this year. It is a sink into which anything can be dropped without anybody observing it, and I hope that in future the details of the miscellaneous expenditure will be explained and that they would be arranged under some other head. It seems to me, Sir, that we should as soon as possible revert to a normal rate of expenditure, and if the League of Nations is to be worth the scrap of paper on which it may be written, we hope to see large reductions in the military expenditure. I see that my optimism in the matter is to a certain extent justified inasmuch as Mr. Winston Churchill hopes that the decisions of the League of Nations will enable the reduction of the British garrison in India. We find that with a diluted currency in Europe very large salaries and emoluments have to be paid to the Britisher; we cannot hope to get the article cheaper; and when that is so, I think it is our imperative duty having regard to Indian poverty to reduce the British garrison and improve the status, pay and position of the Indian soldier and the Indian officer. On this point I may be permitted to refer to just one observation of the Hon'ble the Finance Member that we should remember that we do not make any very large contribution to the Navy. May I say, Sir, that so long as we are merely exporters of raw produce and importers of manufactured goods and our goods are carried in foreign vessels, there is no meaning in saying that our commerce is protected by the navy. Goods are brought to our shores by people who wish to sell them, and I do hope that there would not be any talk of the navy protecting our commerce so far as this aspect of the question is concerned and indirectly raising the military expenditure and military demands on the Indian Empire.

“ I may also add that the loyalty of India during a period of great crisis shows that there is not the slightest need for panic and that the Government of India can carry on the administration with a very small British garrison and that peace can be kept. In these circumstances, the burden of carrying on an eastern Empire should not be placed indirectly on India. The Hon'ble the Finance Member has treated this as a transitional year and avoids the obligations of both the old and the reform régimes. Under the old or the existing régime care was taken to limit military expenditure at least within the limits of land revenue and to provide even to some limited extent out of the Imperial share for education and sanitation and such other objects. Under the new reform proposals approved by everybody the provincial revenue would have been improved by 201 lakhs *plus* 164 lakhs, or 375 lakhs in all. The normal growth in land revenue and court-fees, judicial and excise, together with 201 lakhs *minus* income tax would have brought about the result. That surplus is now absorbed in Imperial expenditure. The true Imperial surplus has been ignored, it would be nearly 1·3 millions under the reform proposals, even with the present large military expenditure. We hope that the expenditure will not be larger than £25 millions, and that several millions would be available under the true Imperial head for productive expenditure. This year I find that 180 lakhs have been taken for demobilization charges and 120 railway capital

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expenditure met from revenue. This will work out that more than 10 crores railway expenditure are being met from revenue. I am not criticising that as bad policy in a year of semi-war activity, but I think this should be borne in mind. My remarks are made with a view to a proper distribution of burdens as between the Imperial and Provincial Exchequers. •

“The provision for unconsidered, unapproved heads under the head of unforeseen contingencies sins against the true canons of correct budgetting, e.g., in military expenditure and otherwise, such items have been provided for. This prevents the need for future consultation let alone approval; supplementary budget provision should be resorted to if necessary; such contingent provision is unnecessary with the introduction of the treasury bill and currency credit manufacturing systems. The treasury bill system is liable to grave abuse unless immediate legislative control is provided for. The omission to provide for the Sinking Fund with the £100 millions contribution for which special provision was made in taxation Acts is a grave departure from correct methods, whatever may have been the need for such omission; the omission violates the spirit of legal enactments imposing taxation. I realise that it is not usual to earmark revenue. The centre of Indian finance must be Delhi, future obligations should be discharged only here even assuming the possibility of friction and inconvenience in the initial stages; stores and supplies should be deliverable and payable here. The trade returns testify to the large excess of exports over imports; the growth and volume of imports can be regulated as has been done in the interests of the nation, as has been done by all nations, and there is no need for the location of the gold standard reserve in London. Its extent should be inquired into; the reserves must fructify Indian trade and meet Indian commercial monetary needs. Silver needed for currency should be purchased in India. The silver currency coined during the last few years amounting to 120 crores, is costing the people $6\frac{2}{3}$ crores at $5\frac{1}{2}$ per cent. and economy could easily have furnished supplies for education and sanitation. We are moving further away from the gold currency and possibly a gold standard, and we shall have to adopt the recommendation of the British Currency Commission. Silver tokens should be legal currency only up to a certain limit; at any rate the problem should be considered with a view to meet Indian susceptibilities and prejudices. We have expanded the currency based on British credit, the problem of expanding Indian credit based on India's resources must be thought out. Just as Railways were built with borrowed resources, so should the schemes of sanitation and education be financed if necessary. The loss of 2 per cent. of the population owing to influenza means when capitalized at the low figure of Rs. 60 per head per annum the loss of 600 crores. Land, opium, salt, forests, water, railways have been nationalised, so should marine and aerial shipping. I strongly plead for the nationalisation of Indian shipping, because there seems to be no other chance of getting Indian shipping. It is a sad commentary on our existing system of government that the growth of shipping in all countries except our own should be regarded with equanimity. The Budget should have provided for State insurance of Indian shipping. This is the duty of Government.....

The Hon'ble the Vice-President:—“I must remind the Hon'ble Member that he has spoken for 25 minutes already.”

The Hon'ble Rao Bahadur B. N. Sarma:—“I shall conclude in two minutes. The passage in paragraph 8 of the Narrative foreshadows a policy of Imperial preference. India should be recognised as a separate nation in the same sense as the self-governing dominions are among the League of Nations, and should have similar fiscal freedom of action. The consequences would otherwise be disastrous. The London Chamber's recommendations of revenue duties up to 20 per cent. at least should be clearly recognised. Imperial preference would mean costlier imports and less money for exports. That would be the real meaning of that. I hope that will be realised and that India's battle will be fought out before the League of Nations and before

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the British Cabinet I hope the same delicacy will be observed by other countries with regard to Indian industrial development. Our industrial condition has never been good and it is woefully backward.

" I have only one word to plead for Madras. We find that wheat and rice are selling in parts of Madras much dearer than in England. I had to buy wheat at 3 lbs. per rupee whereas in England it is cheaper according to the statistics that have been furnished to me. I hope, therefore, the Food Controller, if he is still to be retained, and the Railway Department will see that we get at least enough to eat. I know personally that in some places rice is not to be had and has to be doled out in very small quantities even when the money is forthcoming. This is a very serious matter. The Madras Government's proposals with regard to famine conditions and the Government of India's proposals in the Budget seem to ignore it altogether, and it is my duty to warn Government against the grave crisis impending in Madras. I have not recommended any reduction of taxation, simply because I hope that the extra resources would be utilised in meeting the educational and sanitary needs of the country. The Budget demonstrates, Sir, the imperative need for larger imagination in the statesmanship employed in the Government of India. The recognition that the machinery has become inefficient, is unfitted for future needs that the margin of efficiency is too narrow to carry the burden of coming years is necessary for progress.....

The Hon'ble the Vice-President :—" I must remind the Hon'ble Member that he has greatly exceeded the two minutes he asked for."

The Hon'ble Rao Bahadur B. N. Sarma :—" I pray, therefore, for greater co-operation between the Government and the people in order that we may carry the common burden upon our shoulders with greater ease and freedom."

2-58 P.M.

The Hon'ble Mr. K. V. Rangaswamy Ayyangar :—" Sir, I submit that my speech may be taken as read."

The Hon'ble the Vice-President :—" Mr. Ayyangar's speech may be taken as read."

The Hon'ble Mr. K. V. Rangaswamy Ayyangar :—
 " My Lord, the first noticeable item of the Budget is the excess profits tax. During 1917 we were assured that the 100 millions would be the ultimate contribution from India. We believed it. Then we were told our frontiers were in danger and only if the war continued, the Government would require another 45 millions. We believed it. Another assurance was that if famine conditions prevailed there would be no contribution. This also we believed. The war has ceased, famine conditions exist all through the country, there comes now the excess profits tax. It is not a war profits tax, peace having come; and retrospective taxation would be against all established principles. The industries utilised by the Government for supplying the materials of war have, it would appear, an undeniable claim on the support of Government, and should be generously encouraged at least to ensure future co-operation if not to repay obligation. If these industries are relieved of their legitimate gains now, as proposed under the excess profits tax scheme, future co-operation may be gravely endangered, whereas the abandonment of this objectionable feature is sure to lead to the most desirable results. What a soldier did to win the war by his physical work the industries have done in other ways. There should be no invidious distinction between those who co-operated with the Government in winning the war. As it is, it appears, that you give with one hand and that you take away with the other. The industries and the upper classes have been subjected to progressive income-tax, the super-tax, the imposition of railway surcharge, an all-round import duty and special export duties as on tea, jute, etc., and the imposition of controlled rates. Would the Government care to

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share the loss, if it proposes to share the profits to sustain the principle of quasi-partnership? The very people who are proposed to be taxed also lost very heavily this year, and to ask the losers to pay the excess profits duty from what they earned once appears to be very cruel indeed. Unless their plants are seized the collection of excess profits tax would hardly be accomplished. The last Industrial Conference held during the Congress week was guided by men of sound sense and sober views, and in their considered judgment this tax would be a death-blow to the native industries. Will the Railway companies be taxed since they have profited much and expended little? They have earned a good deal owing to increased railway freights. Again, should not holders of war bonds be taxed, because instead of a $3\frac{1}{2}$ per cent. interest which they would have been getting ordinarily, they are getting nearly 6 per cent. and these are also exempted from income-tax? The principle of excess profits tax does not seem to be based on equity, but only on the idea of taking money from where it is found. The Government, one fears, are unconsciously training the people in the present day Russian ways by their hostile attitude towards the wealthier classes of India. I have urged this point whenever the Government introduced such measures as the super-tax and the income-tax with proportional rates. I fear the Government are sowing the seeds of socialism all too unconsciously, and I shudder to think of the harvest we shall have to reap one day. Avoid the wind if one would rather not raise the whirlwind.

Railways.

"Then the only alternative for the Government to save the country from the excess profits tax will be to reduce expenditure on some of the extravagant items. In this respect, the item that appears prominently in the Budget is the heavy allotments to railways. This may be reduced by 3 millions for this year and 3 millions for the next year. I consider this item to be wholly extravagant, for the existing railway companies do not appear to be constituted in the interests of indigenous industries, and the Government has hardly shown a sympathetic attitude towards the newly started railway companies managed by Indians. I know of a case in Southern India where some enterprising people started a concern, collected funds, and purchased rolling-stock for the purpose of working a line which was ready for the object and for which the foreign company which had constructed it for the District Board could not find the necessary rolling-stock. The District Board sanctioned the working of it by the indigenous railway company, but when everything was ready, the Railway Board refused sanction. The Indian company had to suffer heavy loss thereby, though it has been promised that their claims will be considered after the war is over. They have to wait and see what treatment will be accorded to them at the hands of the Government now. In such cases Government should readily come to the help of the people who have funds ready at their disposal to work out branch lines, and during these days when war loans have to be pumped up at a pressure, the Government will be strengthening their hands also by taking in the funds so willingly contributed by these branch line promoters. In the small concern I have mentioned above too many precautions and safeguards were placed in the way, alleging that it was only for the benefit of the company that the working was not sanctioned. Had sanction been then accorded, we should have found now a line well managed by Indians, and it is highly probable that the enterprise would have encouraged further ventures in the direction of railway enterprise. Though the spirit of enterprise has been damped for the present, it is not too late to rectify matters and resuscitate the said company by sanctioning the working of the said line by them, thus providing a channel for their idle capital which can be utilised for this purpose of the State. Now it is generally believed that railways are extravagantly financed while irrigation works are strangled.

Irrigation.

"Important irrigation schemes do not receive the attention from the Government which they deserve. The one item of the irrigation project—

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particularly concerning my division—is the Cauvery reservoir project enumerated in paragraph 67 of the Narrative of the Hon'ble the Finance Member's Financial Statement. He says that the project remained under the consideration of the Government of India. By that I take it that the scheme has gone out of the hands of the Government of India having been sanctioned. But it is a pity no allotment has been made. It is not only intended to store water for more cultivation, but they provide for the complete control of the present fluctuating supplies of the Cauvery Delta system. After the award in favour of the Mysore Government as regards the arbitration in the Kannambady project, this Metur project was urged as the most important and urgent item by the inhabitants in the Cauvery Delta: and no relief has yet come to them. Had the Government only cared for the improvement of irrigation, they would not have been faced with such an appalling distress as the present famine. Even if the rate of return by the outlay on irrigation be less than that of the railways, the enormous outturn on raw produce will immensely benefit the people.

Famines.

“It is very unfortunate that the country is now experiencing one of the severest famines. Even after passing away of 6 millions of men from influenza, it is strange that the country should not be able to sustain the surviving population. It is a wonder that it could not protect even the depleted population. The ravage of influenza was considered to be one of the most calamitous scourges, but now after the appearance of famines, that fell disease is perhaps to be considered a dispensation by some hand to limit the ravages of famines in India and abroad. Had some consideration and restraint been observed in the rash export of food-stuffs from India, the extent of devastation by the famines might have been limited. That the richest of agricultural countries should not be able to feed its own population is an irony of fate, a parallel to which would be hard to find. A slight delay in monsoon drives the people to death. And when is the Government going to save and protect the population by prohibiting the exports of food-stuffs when it is so much needed for the producers? And when is the Government going to change their existing policy in the matter of showing economy in extending the irrigation schemes? These famines do not testify to the good administration of India and honest handling of her resources.

Taxable minimum raised to two thousand.

“One innovation in this Budget is the remedying of the long-pressed-for reform by the vociferous section, that is raising of the taxable minimum from R1,000 to 2,000. Though this subject has been a plank in the platform of the Congress for a long time, it does not appeal to me as there are the poorer people whose relief should claim the attention of the Government before the urgings of the classes whom this measure seeks to relieve. To be sure one whose income *per month* is between 80 and 160 is by far richer than the agriculturists whose average income is not above R80 to 160 *a year*. Had the Government first sought to remit in this famine year the agricultural rental to the raiyats whose income is not even a 12th or a 20th of those income-tax-payers. I would have hastened to congratulate the Hon'ble the Finance Member on his Budget. This measure seems to be designed to relieve mostly the Government employes whose remuneration should have been otherwise increased had not this measure been passed. It is obvious that no relief is provided for the classes which richly deserve it, and one attempt is made to appeal to the imagination of a limited number of literate persons.

Salt.

“One of the ways that will really lighten the burden of all classes is the abolition of the salt duties. Last year too I pointed out that the Government, by adopting auction sales, were consciously inflating the prices of salt far beyond the monopoly that is due to them. What is the use of supplying

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an eye-wash by establishing depôts in stray municipal areas for selling the commodity at lower prices when the price of salt is inflated in other ways. The bulk of the people will have to pay the inflated prices. I once more appeal to the Council that it should not adopt the ways adopted for purposes of liquor shops by auctioning the sales of stock at the hands of the Government.

Currency.

"In the matter of currency we should have given consent to unlimited issue of currency had the reserve fund held been invested in Indian Banks to go to help Indian industries. In other countries currency reserve funds are held within their territories and go to help their own industries. In the absence of such a system we should say 'thus far shalt thou go and no further.' Here then I cannot brush aside the threat contained in the Finance Member's statement in paragraph 74 which forebodes that on some future date the passing of some such Ordinance, as a year ago was in existence in Straits Settlements (which provided that currency notes were not sure to be encashed) will become inevitable. By such a measure the people will lose all confidence in the Government, and I have to warn the Council against it before any action is contemplated in that direction. In fact I apprehend undesirable results will follow even by the publication of such a hint.

Third war loan.

"Even last year I had to risk the displeasure of the Finance Member for suggesting to him to postpone the issue of the second war loan to a more suitable occasion. I, therefore, to be consistent, should object to this loan coming as it is in the most unfavourable circumstances. But the fact that this loan is raised only to pay off former debts causes me not to raise my finger against it. This means that the money is changing hands only. I should not at the same time keep quiet without placing my honest views before the Council, that no more amount than is required to pay off past loans need be taken from the investors. In these days of famines and the high cost of living, every cautious measure should be adopted in the matter of loans that are to be floated. The percentage is already high, and I agree with the Finance Member when he says that 6 per cent. interest on loans is an unreasonable amount for the Government of India. The Government paying the interest in currency notes will find it easy to pay higher interest, while the inflation of the rate will seriously handicap industries and other concerns.

Temple allowance.

"Before concluding I cannot but insist on my old old demand of the refund of temple allowance. I was asked by the Hon'ble the Home Member to refer the matter to the Local Government, and one of my friends, the Hon'ble the Raja of Ramnad, put an interpellation there, to which the reply was they had no details on hand. I have been repeating my complaint in this matter for the last three years, and since the Government will be only doing a bare justice by the refund of the temple properties appropriated by them—I should say misappropriated—I would request an allotment in the Budget for the refund of their dues.

 *Transfer of heads.*

"Then I have to bring to the notice of the Council two of the items in the Budget that should have come under different heads. Under land-revenue item the purchase of land in the United Provinces for rewarding Indian soldiers who have distinguished themselves in the war comes to 5.25 lakhs. This should not be under the head expenditure on land-revenue. Will it not be more appropriate to put it under Military expenditure? Then in another instance in the matter of general administration 1.32 lakhs comes under cost for advertising Indian war loan. The advertisement effects much change in the policy of the paper, and so I would advise that a portion of this sum may be placed under the heading 'department political' that subsidises papers.

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"Before concluding my speech, I should like to place a suggestion before this Council, and it is that the Government of India be requested to convey India's thanks to Lord Reading, as well as to the Government of the United States of America, for arranging to place an appreciable quantity of silver at our disposal at a time of crisis."

2-59 P.M.

The Hon'ble Sir G. B. H. Fell:—"Sir, I should like, with your permission, to intervene for a few minutes in this discussion in order to comment on certain aspects of the Financial Statement, relating to military expenditure, which have been the subject of comment by previous speakers. I need not detain the Council with any general remarks upon the high level of military expenditure, because in the first place that matter was dealt with in the speech of the Hon'ble the Finance Member introducing the Financial Statement, and in the second place, as almost every speaker has recognised, the time has not yet come for a reduction in the scale of our military expenditure. As my Hon'ble friend Mr. Surendranath Banerjea put it, the conditions are not yet normal; and he gave utterance to a sentiment, which I feel sure will be echoed by every Indian non-official Member of this Council, namely, that no educated Indian will grudge the military expenditure which is incurred for the safety of India and for the safety of the Empire with which India is so closely bound up. The time has not yet come for the recommendations of the Peace Conference to have a practical effect on our scale of military expenditure in India; and it is unlikely that the military advisers of the Government of India would ever care to rely, as the Hon'ble Mr. Sarma has suggested, on the efficacy of the League of Nations to safeguard our relations with our turbulent friends across the frontier.

"My Hon'ble friend Mr. Banerjea very naturally called attention to one particular feature of our military expenditure, both in the current year and in the next year, namely, the bonus granted to British soldiers of all ranks; and he said he would be glad to have some details with regard to that item. Well, Sir, as this Council is aware, in all matters relating to the emoluments of British soldiers in India, we merely comply with whatever scale may be in force in the rest of the Empire. And in order to appreciate the significance of this bonus, I think it is necessary to glance at the conditions with which His Majesty's Government found themselves faced on the signing of the Armistice. When hostilities terminated on the Western front, perhaps somewhat sooner than had been generally anticipated, the whole of the manhood of the British Empire was in arms, all except those who were wounded or injured, or were too old or infirm, and those who were employed on other work of national importance. His Majesty's Government, then, found themselves confronted with two problems—firstly the problem of how to retain an army sufficient to maintain our strength during the troublous period of peace negotiations; secondly, the problem of how to demobilise those men who were in excess of our requirements. There was a natural desire on the part of the large number of men who were not soldiers by choice of profession to return as soon as the fighting ceased to their homes and to their natural pursuits; and that desire perhaps was accentuated by the knowledge that industrial wages were already very high and were likely to go higher, and by the fear that if they did not get home at once, others might secure the places which they coveted. Consequently, His Majesty's Government decided to select a certain number of men, chiefly from the younger men and from those who had rendered less army service than the others, to be retained in military service in order to fill the active ranks of the army during this period, that is to form the armies of occupation on the Rhine and in the North and in other theatres, as well as the garrisons of the United Kingdom and India. To these men, they felt that some pecuniary compensation was due for the special demands made on them. Consequently, they decided to grant them, as a temporary measure, increased emoluments in the form of a war bonus, which is the point about which my Hon'ble friend Mr. Banerjea has inquired. This bonus is granted to all British ranks forming the armies of occupation and the garrisons of the United Kingdom and India, with effect from the 1st of February 1919.

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"Then, as regards the problem of demobilising the others, there are obvious difficulties in getting rid of four or five million men at once. They can only be demobilised subject to the limitations imposed by the capacity of the steamers and the railway services to take them back to their own homes and by the time it takes to settle up their accounts. Consequently, with regard to this class, that is the men whom the military authorities no longer required and wished to demobilise, they decided to grant, not a bonus on the same scale as was granted to the men retained in the armies of occupation and the garrisons, but a bonus on a lower scale. This lower scale is, however, to come into operation on the 1st of May 1919, instead of the 1st February, and we have again this difference, that it is not paid as it accrues but is paid in arrears on the men's release from military service.

"Now, it is clear that the problem in India is in some ways quite different from that which confronted the Government in the United Kingdom. In India we have men in territorial and garrison battalions many of whom have been here for over four years; and they naturally hoped and expected that they would go home very shortly after hostilities ceased. Owing, however, to the shortage of shipping and other difficulties, it will not be possible to relieve all these men before the hot weather begins, and it becomes impossible to transport troops through the Red Sea. Consequently, the War Office bonus scheme has been applied to India with this difference, namely, that such men of the British Army as are in India at the end of the present trooping season, and have not been sent home before the hot weather, will all be treated as forming part of the garrison in India, whether definitely selected for retention in military service or not, and will receive the full bonus with retrospective effect from the 1st February, and not only from the 1st May.

"So much with regard to the bonus, which, of course, has added a very large burden to our military Budget, both this year and next year.

"The Hon'ble Mr. Banerjea, after referring to the bonus to British troops, went on to remind the Council that he has more than once pleaded for a substantial increase to the emoluments of the Indian Army. I may be wrong, but I had the impression that he was connecting the two matters; and suggesting that, as we were being very liberal to the British soldier, we should be equally liberal to the Indian sepoy. The circumstances, as I will endeavour to show, are quite different; but I should like, at the risk of wearying the Council, just to sketch briefly some of the improvements which have been effected in the emoluments and conditions of service of the Indian Army since the outbreak of this great war. The first step taken was to examine the pension rules. The wound and injury pensions were admittedly inadequate, and before many months were over, they had been substantially increased. I will not trouble the Council with the details; they are available for anyone who likes to examine them; but I might mention that in some cases the pensions were raised by 100 per cent. Then, too, the ordinary pensions were raised. Formerly a man had to serve at least 18 years to get an ordinary, as distinct from an invalid, pension; now the sepoy can obtain a full ordinary pension and at a higher rate after 15 years' service. Very early in the war, the Government of India recognised that the Indian Army was taking part in operations and serving in campaigns such as it had never been dreamed before would fall to its lot. It had never been contemplated that our sepoys would be fighting in Europe, in unfamiliar surroundings, in circumstances of great danger, great difficulty and great hardship under appalling climatic conditions and so on; and so the Government of India, with the approval of the Secretary of State, granted to all troops serving on the Western front a special field *batta* of 25 per cent. of their pay, with effect from the beginning of the war. Later, that *batta* was extended, though in a somewhat modified form, to all Indian troops serving in other spheres of war, with the result that every sepoy in these theatres, in addition to ordinary *batta*, receives Rs. 2 a month special *batta*.

"The next stage came in the beginning of 1917. Throughout the preceding year there had been discussions about what should be done to improve the conditions of service of the sepoy. The Government of India were at

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first disposed to recommend an increase of pay. Later they decided that the benefit could be given in a more convenient form and with no less advantage to the sepoy by the grant of free rations, and as this Council is aware, free rations were given to all ranks of the Indian Army with effect from the 1st January 1917. Then, again, the pay of the higher ranks of the Indian Army, above the sepoy, was also raised with effect from that date. I may mention that the cost of the grant of free rations to the combatant ranks of the Indian Army alone added 60 lakhs, or £400,000 a year to the military charges, at the time they were granted. At the present time I should think the cost is at least 50 per cent. higher. The sepoy, of course, does not suffer in the least from a rise in prices as he gets free rations.

“ At the same time the field *batta* (not the special *batta* to which I have just referred) was increased, in the case of the sepoy, from Rs. 1-8 a month to Rs. 5 a month; so that a sepoy got in addition to his pay and free rations not only that Rs. 5 but either 25 per cent of pay in the West, or Rs. 2 a month in Mesopotamia and other war theatres. Then, in June 1917 a recruiting bonus was given of Rs. 50 a month. That, of course, was a temporary measure, undertaken with the object of attracting recruits; but it must be taken into consideration in estimating what advantages the sepoy of the Indian Army has received since the war began. Similar recruiting bonuses were also granted to the Transport drivers and to men of the Army Bearer Corps. Then, again, a year later, in June 1918, further concessions were given, which took the form, not of an increase to the recruiting bonus, but of a gratuity of Rs. 15 to each sepoy on completing his recruit's course. That had the double advantage, firstly of attracting men to enlist and secondly, of inducing them to become efficient in the shortest possible time, which was a matter of the greatest importance at that time. At the same time, there was sanctioned for the whole Indian Army, for new and old soldiers alike, a special war bonus which, in the case of the sepoy, represents Rs. 24 for every six months' service, paid in arrears, or Rs. 4 a month. So that when we are considering the question of the war bonus recently given to the British Army, I should like the Council to realize that a war bonus was given to the Indian Army long before it was given to the British Army.

“ Again, in the case of the non-fighting men, considerable improvements have been effected. For instance, I have already mentioned that free rations were given to combatants; they have also been extended to certain transport personnel, mainly mule drivers, and to men of the Army Bearer Corps and Ordnance lascars. The pay of the Army Bearer Corps has been increased; so has the pay of animal transport drivers. The pay of the lowest grade of military sub-assistant surgeons has been increased from Rs. 35 to Rs. 60 a month. I will not weary the Council with an account of what was done for other non-combatant classes, the various so-called followers, menials, etc., all of whom have received very substantial increases of pay since the war began.

“ Another direction in which the lot of the Indian soldier has been very much improved has been in respect to his clothing. The system hitherto in force was for Government to pay a certain sum of money to the regiment when a man enlisted, and this sum was supposed to provide him with all his kit,—his clothing, uniform and so on; and he got in addition a small quarterly allowance for its maintenance. As soon as war conditions began to affect prices, Government recognised that this might be hard upon the sepoy; and so, in the first place, they allowed all these requirements to be supplied from the Army Clothing factories at pre-war rates, so that the recruits should not suffer from the rise in prices. Later on, they substituted a system of free issues of clothing for the system of kit money, and latterly, in the last few months, they have also introduced a scheme under which the sepoy gets all his replacements of clothing in kind, instead of having to meet them out of an allowance, which may not, in certain circumstances, be adequate for the purpose. So that he is relieved of all risk of loss and all anxiety in this respect. Lastly, another direction in which very much has been done and is

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being done for the sepoy and the Indian officer is in connection with the scale of accommodation and standard of comfort. Their lines have been very much improved. If any one has the curiosity to examine our Military Works expenditure figures, I think he will realise what a great deal is being done in this direction. Large sums of money are given every year towards the improvement and rebuilding of Indian lines and the improvement of Indian hospitals and the introduction of the Station Hospital scheme.

"I have endeavoured to show that the sepoy and the higher ranks have already benefited very largely during the war. Their conditions of service have been very much improved. But I should like to point out that it is not really necessary or desirable to attempt a comparison between the bonus which has recently been given to the British Army and what has been done for the Indian Army. As I have endeavoured to show, the bonus to the British service was intended principally as a compensation to men who had the misfortune not to obtain release from military service so early as they had hoped and consequently were handicapped in the race for well-paid appointments at home. In the case of the Indian Army, there is no such necessity. All the men can be absorbed at once and without difficulty into the agricultural and industrial life of the country.

"Under our voluntary recruiting system we have raised all the men we want and more. The response has been magnificent; and our difficulty now is to get rid of the surplus men. It is not as if they were anxious to leave the ranks; in many cases they are most unwilling to do so, because they are better off where they are. And so there is no obligation on Government to frame measures to induce them to stay on, as in the case of the British service.

"In the matter of demobilisation, too, the Indian soldier is being very well treated. He is given a month's leave on full pay after he is discharged and is paid up in advance; he is allowed to take away with him most of his clothing, his boots, his tunic and so on.

"A scheme is under consideration and will—I think I may say without impropriety—almost certainly be sanctioned in a very short time, for the grant to the ranks of the Indian Army of a war *batta*, at a cost which I estimate will not be less than 1½ million pounds.

"I hope, Sir, that I have succeeded in showing that this Council need not fear that the Government of India have been unmindful of the welfare of the Indian sepoy and other allied classes. I think it is clear that they are better off than ever before; and in proof of that I may mention that competent authorities say that in the villages from which the greatest number of recruits have been obtained, there is more money than has ever been seen there before. Money has poured in from the front, from the units, and from the depôts. The men have had plenty of money to send to their families; and they are not unnaturally reluctant to leave the ranks and to return to their ordinary avocations."

The Hon'ble Sir Dinshaw Wacha:—"Sir, the Budget is, no doubt, considered to be of a transitional character, and I admit it is transitional. The Hon'ble the Finance Minister himself has said so. At the same time I find in this Council that some have blessed it and some have cursed it. It must happen like that. Those, perhaps, who understand better the trend of the very lucid exposition of the Financial Statement by the Hon'ble the Finance Minister will certainly bless it. I am one of those who will bless it twice. It is more or less, I believe, Sir, the ignorant critic in this Council who has cursed it; but I do not blame the ignorant critic for entertaining the view he does. For the simple reason is that he is not well-informed; and in the Council what usually happens is that there is more of ill-informed and ignorant criticism than informed and enlightened criticism. Now, Sir, I hope no Hon'ble Member will tax me afterwards in the newspapers with saying that Sir Dinshaw Wacha said this, that or the other. What I say is meant for their good and for the good of every one else. For instance, my friend, the Hon'ble Mr. Sarma, last year, had to say something very bizarre about the currency problems. I

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am glad to notice to-day—and I give him full credit for it—that the Hon'ble Mr. Sarma has given his close attention to a variety of subjects in a very successful manner; but not being a business-man he is still not able to grasp the subject of currency quite thoroughly; though, as I have said, I give him full credit for the success he has already attained, and I hope that in ten years' time he will be fully qualified to be the Finance Minister in place of the Hon'ble Sir James Meston. We are going to have a national Government, and if we are unable to get a competent Finance Minister in the country, I do not know where we shall be? It will be considered ridiculous if the Nationalists cannot put up a successful financier of their own to take the portfolio of the Finance Minister.

“ Apart from all this, which is a mere preliminary, I, Sir, cordially associate myself with most of what has fallen from my esteemed and Hon'ble friend, Mr. Surendra Nath Banerjea. I think, Sir, that his exposition of the financial position and the criticisms he founded on it were very sound, sound in every way. I find in this place that Railways and Military expenditure have been most freely criticised—that is on the side of expenditure: there is something said also on the revenue side over a variety of items. Well, Sir, I have been a student of military expenditure, as most Members of the Government of India may be aware for the last 50 years. I have been a student of finance for the same period, I do not think there has been a sterner critic of the military expenditure of Government than myself, and evidence of that fact may be found in the numerous pamphlets that I have written on this subject and in the many speeches that I have made on the Congress platform and elsewhere during the past 50 years. So I hope no one will accuse me of saying that Sir Dinshaw Wacha this time is standing up for military expenditure. I do admit at once that military expenditure is at present very high this year, according to the estimate, it is 11 millions more than last year. But we have to take into consideration the extraordinary times through which we are passing. Some of my Hon'ble colleagues seem to think that because peace is nigh, or the Peace Conference is sitting and the war is practically over, therefore the Army expenditure must at once be reduced. Nothing of the kind will happen. Personally, I should congratulate the Hon'ble the Finance Minister if he is fortunate enough to be in a position to reduce his military expenditure by a few millions next year. Consider, Sir, the menace that is at the present moment threatening us on the North-West Frontier. Consider the position in the Near and Middle East. Consider what the Bolsheviki are doing in Central Asia, and how the Government of India are obliged to be in a state of complete readiness to repel any external aggression that may take place and to keep India quiet. I shall ask those gentlemen who are now discussing this military expenditure to consider what would happen, assuming that our enemies were at the gates of Peshawar or Kashmir or anywhere else, where should we be? Many more millions than the expenditure we are now discussing would have to be incurred. Where are they to come from? I think, Sir, in a matter of this kind we have essentially to look to this, that the first and paramount duty of Government in this country is to safeguard it from external aggression, and the second is, to maintain internal law and order. For both purposes, the Military as well as the Police are required, and so long as we are incurring reasonable expenditure on both these items, I, for one, would not discuss it or criticise it. Having said so much, let us see what the facts are about military expenditure budgetted for in the present Budget. The military expenditure was 29·892 millions last year. It has now risen—practically the whole of the military expenditure has been increased by 11·614 millions, which is equivalent to 41·70 per cent. over last year's estimate. But, Sir, what is this large increase in military expenditure due to? Let us analyse it. In the first place, apart from pay, allowances, and one thing and another, the strength of the army has been increased. It may go down next year or the year after; but still for the coming financial year there is a larger army than there was last year by something like 200,000 men. There is another fact to be considered. We have been importing for the last four years all those munitions of war, which, of course, we cannot manufacture in India.

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Those munitions have been of a very high quality and dear in price. Then, you have to take into account the freight on those munitions of war imported from abroad. This is very high. Every one knows how the freight has gone up—in some cases as much as 100-150 per cent. more than it was before. Surely all these munitions of war—ordnance, guns, etc.,—which we cannot manufacture in India and have to import from England, must cost more and go to increase the estimates.

“Then take the food of the soldiers themselves. Everybody is complaining here about the dearness of rice and *dāl*, of wheat, of other cereals daily demanded for those who protect the country within and even elsewhere. Surely the Government is paying high prices for the rations of soldiers. They have to pay and feed the soldiers in a generous way, and they must pay a higher price for their services and food and clothing. Were our Military Adviser to put before us a statement, with full particulars for each member, it will be seen at a glance when he analyses the larger items of military expenditure, where they have come from? In short, what may be their history? So, I do not think that on the whole our military expenditure has been so very extravagant as some people think having regard to all the matters I have referred to. I do not think it is.

“Then, Sir, to be very short, I will not say more on the question of military expenditure. I think that the Military Adviser of the Government, in answer to the Hon'ble Mr. Surendranath Banerjea, has given us a very complete and very illuminating statement. I think that statement ought to satisfy every Indian here. We ought to be gratified that the Government is doing all it can to improve the prospects of the Indian troops. It may be that later on, when the League of Nations is established, of which I have very grave doubts myself (because whatever people may say human nature is human nature after all) there will be a large and satisfactory reduction of armaments. But the League has yet to be established. It may take years. In the meantime, I hope, Sir, that when a firm peace is established very soon, we may be able to demobilise the army and get its strength reduced compatible with perfect safety. I am quite sure that the Finance Minister will be the first person and His Excellency the Commander-in-Chief too, to see that we economise to the utmost possible extent consistent with efficiency. I admit, and I have often admitted, that our present land-revenue and assessed taxes between them absorb in fact the whole of the military expenditure, possibly more.

“Now, coming to railways, I have heard a great deal being said about them. This again is another subject to which I have paid very great attention for the past thirty or forty years. After Lord Inchcape's Committee sat and made its report, I was the only person in all India who wrote a series of articles thereon. These articles were afterwards collected in pamphlet form, and I believe I sent several copies to the Government of India and also a copy to my friends Sir James Meston and Sir William Meyer. There, I said that at that time, in 1909, railways were being built at what you may call a breathless pace. I was one of those who said that irrigation works must have precedence over new railways and more attention bestowed upon them. I am glad to say that since those days irrigation works have been completed, I mean almost all the great works which our great engineers, Sir Scott Moncrieff and others of the Irrigation Commission had recommended, and which the Government of India afterwards adopted. Since then, of course, several other large projects also have been started, and I daresay we shall go on with them. Nobody can deny that irrigation is one of the principal problems of the State in India, because the more we have of irrigation the more we shall grow wheat and other agricultural products. We shall be better able to feed our growing population, and possibly be able to export the surplus which will bring additional wealth to this country. Therefore, irrigation is a source of wealth as much as railways are. But I am informed that one of the reasons why irrigation works at present cannot be carried on vigorously is this: that Government have not enough water-works engineers to cope with the work. So many people are being employed in England and elsewhere that there is a great dearth of engineers to carry on the works. There may be other reasons too which I do not know, and perhaps the

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Finance Minister will possibly be able to tell us what they are, but I do say that irrigation works are now on the whole well nigh completed by Government, and it may be that there are a few more which remain. According to the Budget estimates about agriculture which Sir Claude Hill will introduce, I think we are going on the right lines and smoothly; and I have not the slightest doubt that when peace is restored, we shall do more in the cause of irrigation. Coming to railways I do say, Sir, that although I was one of the severest critics of Government who ten years ago said that railways were being built at breathless pace, at the present moment I am convinced by the experience of the last four years that the expenditure which is now going to be incurred both the £6½ million on the revenue side and the 17½ millions by loan are absolutely necessary. Consider the enormous depreciation of railway stock. Consider what a large number of waggons, locomotives and other railway materials have been transplanted to Mesopotamia and elsewhere. Could we have conquered Palestine, could we have gone on to Kut and Baghdad, could we have so ably defended the Suez Canal but for these? I do not think so. I think, Sir, that India has helped a vast deal in bringing that success in Asia Minor that we are witnessing to-day. We ought really to congratulate ourselves that India has been so very helpful. She has been helpful in many ways, but she has been particularly helpful in Mesopotamia. Consider the amount of rolling-stock, waggons, etc., which have gone there. It is a good fortune of ours that we have in our midst the Tata's Iron Works; otherwise we would have been obliged to get our steel rails from England; and you may consider what a larger expenditure that would have involved. Therefore, in a way, the great Tatas are really helping the Government and the people since they have been able to supply a great deal of war material, particularly steel rails. That being so, it is absolutely necessary now that we must replenish our rolling-stock and put all systems of our railways in a position to carry on the enormous traffic that is bound to ensue. Most of it is at the present time mere scrap of iron and may be sold for what it is worth as such. If you, therefore, look to the estimates and other things you will find that we shall have to incur immense expenditure, but of a reproductive character on this account. You cannot get railway materials, steel rails, etc., etc., from England at the prices which you paid four years ago. I do not think that for another three years India will be in a position to buy as cheaply as she did, say, in 1914. Well, if these matters are taken into consideration, and if the President of the Railway Board will put before us all the details of the estimates as to how he has arrived at those figures, I think every Member of this Council will be satisfied that the amount was worth incurring. A curious circumstance that I noticed in the speeches of many of my colleagues who inveighed against this railway expenditure, is their inconsistency; in one breath they bitterly complain of the heavy railway estimates and in another, they complain that 'corn is very dear; freights are very dear; we cannot get on. The merchants complain.' Why? Because the railways are all jammed or congested and they cannot bring the produce from the interior as soon and as best as they can possibly do. If that be the condition then I suppose everybody will reasonably admit that necessarily we have to replenish our railway materials, rolling-stock, etc., and put them in such a position of efficiency as to enable them to bring corn and other products from one end of the country to the other as speedily as possible and in a cheaper way. It is for the purpose of getting food and other products that the large expenditure now absolutely necessary on railway account must be incurred. Our exports of produce bring us wealth; and our exports being limited, why, our imports also have been limited. That is exactly the reason why we are obliged to extend our paper currency. Silver and gold could not be imported because there is an embargo and then there are the very limited imports. If anybody looks at the trade returns he will find that the balance of trade in favour of India has been about 300 crores during the last four years. Where is that money gone? It is very largely hoarded no doubt. Silver has been pouring in in stream after stream and rupees coined to back up the enlarged currency which was absolutely necessary, from time to time, swiftly disappear. Where have these crores of newly coined rupees gone? People hoarded gold and silver because they were afraid

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that they could not get these precious metals owing to limited imports and the embargo. There is a great scramble for silver and gold all over the world; and there will be greater scramble when peace is established. Every Government, even the smallest European Governments, will require them, and we shall perhaps be famished for gold. The people are wise; they think that if they can get gold and silver and hoard it before the famine in these precious metals overtake the world they could melt it any day. That is one of the reasons of the abnormal hoarding. It is only when exports and imports increase that things will become normal and hoarding will cease and the rupees come into active circulation. It is for this purpose that our railways should be so fully recuperated as to be able to carry more and more goods to the ports for exports and internal trade. The larger the exports the greater the imports of goods which will certainly diminish hoarding and release the silver now disappearing so fast as it is coined. Mr. Sarma is very anxious to see that the currency which is partially inflated should be brought to a normality. The Finance Minister has very largely dealt with this subject in his speech, and I think that as soon as the normal condition of things is established, as far as railways are concerned, we shall be all the better economically and forge ahead.

“I will only add a few more remarks. I do not want to take up the time of the Council. I do not want to be told by the President in Council that I have exceeded my twenty minutes. A good deal has been talked about education and about sanitation; it has been said that we should spend more and more on them. But have they looked and compared these items with those of last year? Look at the increase on education and compare the actual accounts of 1917-18 with the Budget estimates for 1919-20. There is an increase of 44 per cent.; that too, at a time, of stress and in spite of the Hon'ble the Education Member being only too keen to give us double or treble the sum budgetted for. Coming next to the item of sanitation, there is an increase of 348 over the accounts of 1917-18. It is equivalent to an increase of 57 per cent. Can this be called starving sanitation? Our people do not seem to understand that Government has no pagoda tree which has simply to be shaken to get unlimited amount of rupees from which to spend 200 or 300 crores on sanitation and education! Practically while military expenditure, heavy as it has been complained, is only 41 per cent., whereas in reference to the items of education and sanitation the increases actually come to 44 and 57 per cent. Government is a limited concern and its resources are limited, India's financial resources are extremely limited in comparison with those of the flourishing countries in Europe. Then there is the question of housing; this is a difficult problem; there are 75 to 80 per cent. of the population living in one-room tenements; that being so can you expect any better results of mortality than those annually recorded? It is the duty of the public, and it is the duty of all large employers of labour to cordially co-operate with the Government and see that the housing problem is satisfactorily settled. If this is done, I am sure the mortality statistics will be greatly reduced. An increase meanwhile of 33 per cent. in sanitation is not bad; on the contrary, I say it is very good. We have been talking about Police, but there is an increase of only 12 per cent. We have been talking about Medical expenditure. I see we have an increase of 38 per cent. over the accounts of 1917-18. Lastly, we come to agriculture. Look at the United States which has been spending crores on this. But the Agricultural Department is only of recent creation. Still I must say we are annually doing better and better. To have an increase of 26 per cent. is certainly satisfactory. We have to remember that this is a transitional period; so that taking everything of an exceptional nature into consideration, I regard the Financial Statement as a very good one, and I congratulate the Hon'ble Sir James Meston on the admirable and luminous manner in which he has presented it, especially that essay on the 'outlook' which should be read, marked and inwardly digested by those earnestly interested in our finances. The future, I fear, will not be very bright for some time to come; the burden of taxation will be heavier;

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our interest obligations will be a great deal larger. We shall have perforce to meet vast sums as interest charge on the growing national debt, so that our resources for meeting expenditure on sanitation, education and other desirable objects, will be limited in proportion to our resources. I conclude by once more congratulating the Hon'ble Sir James Meston on his luminous Budget speech and its weighty reflections."

9-41 P.M.

The Hon'ble Mr. H. F. Howard:—"Sir, the Hon'ble Sir James Meston has asked me to speak on one or two points. I have a grievance against the Hon'ble Sir Dinshaw Wacha for having taken out of my mouth a good deal that I was going to say. Now, the first point on which I shall touch is that of railway expenditure. I have no doubt this will be discussed when Mr. Sarma brings up his threatened Resolution in the second part of the proceedings, but there is one essentially financial aspect of this question, that is the remunerative character of our railways. I think the Hon'ble Mr. Ironside touched briefly on this in his speech, but it is apt to be overlooked. Railways have been for many years almost the backbone of our revenue system ; they have been bringing in very large sums indeed, and the nett profits after paying all expenses, such as working expenses, the interest on sums borrowed for building them, and so on, have amounted to very large sums. In 1917-18, the figure after paying all these expenses amounted to £9·9 millions. This year we expect it will be £11 millions. That sum is larger than we can ordinarily expect, because railways have been starved on the revenue side. But after paying all expenses we expect that next year the sum will still be £6 to £7 millions. I think, therefore, that those who ask us to reduce the railway grants and speak as the Hon'ble Mr. Patel did of 'railway magnates battenning on sums beyond their wildest dreams,' are, to put it plainly, ignorant of the real position. What they are asking us to do is to 'kill the goose that lays the golden eggs,' and if I have anything to say in any advice I give to the Hon'ble Sir James Meston it will be to keep that goose alive. There are just one or two other points that I wish to mention in connection with the railway grants. Those Hon'ble Members in this Council who ask us to starve this poor goose are apt to blame it for not doing what it should do. We had a lecture last year from the Hon'ble Pandit, who is not in his place now, about the hardships of 3rd class passengers. We recognise that this is not as it should be, but obviously shortcomings in this respect cannot be rectified unless our railways are placed in a position to carry the traffic required. The Hon'ble Mr. Shukul has asked what we are doing to stop famines. I am afraid that we cannot control the monsoon, but Mr. Sarma's remedy of relieving the congestion on the railways by obtaining additional shipping would not help in the carriage of grain to the districts where it is required. Mr. Shukul said that we are doing nothing for the agriculturist suffering from scarcity. I should like to mention that in the current year we are estimating for remissions 49 lakhs, suspensions of revenue 256 lakhs, and direct famine expenditure 81 lakhs. Next year we have provided for remissions and suspensions of revenue 65 lakhs and 166 lakhs, and for direct famine expenditure of 172 lakhs. I think that Mr. Shukul also overlooked the enormous sums that we have expended in past years on protective works. These and our productive works undoubtedly at a time like this have been of great protection to us, and I do not think they can reasonably be ignored.

"There is just one other point, Sir, that Mr. Sarma touched on. He asked us why we had incurred all this unnecessary expenditure under the head 'Miscellaneous' in the current year. I would just like to refer to some of the items. In Bengal and Central Provinces and the United Provinces the chief increases were due

The Hon'ble Rao Bahadur B. N. Sarma:—"I referred to Miscellaneous, Army. I did not refer to the head 'Miscellaneous,'"

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The Hon'ble Mr. H. F. Howard:—" I beg the Hon'ble Member's pardon. I understood that he was referring to the figures under the ordinary miscellaneous head which include charges such as grain shops and relief of scarcity, and so forth.

" I think, Sir, these are the only points that I desire to refer to. "

The Hon'ble Sardar Sundar Singh Majithia:—" Sir, in going through the Financial Statement and the Narrative of the Hon'ble Sir James Meston one finds that he has most economically and with great ingenuity tried to handle the resources of the country to make two ends meet and to get through the difficulties of the situation which was presented to him. He would have met the normal requirements at the present juncture, but the legacy of heavy liabilities on account of the war, coupled with the agricultural situation, has made his task very difficult. It is, therefore, most gratifying to find that he has not only avoided heavy taxation, but has seen his way to grant relief to people with small means who have been hard hit by raising the limit of taxable income from 1,000 to 2,000 rupees. This concession will be gratefully received by the people of small means, and will be greatly appreciated by them, but it cannot materially benefit the middle class agriculturists who along with the other members of the community have to meet comparatively heavier expenditure to carry on their agricultural pursuits. The epidemic of influenza and its effect upon agricultural labour has hit the ordinary agriculturist very hard, and but for better prices his position would have been extremely delicate.

3-48 P.M.

" The war has, thank God, come to a victorious end, and the armies of His Majesty the King-Emperor have gained a well-deserved victory, and the cause which was upheld by His Majesty and His Allies has triumphed over the militarism of the Central Powers and the enemy has been sufficiently crippled not to be able to take up arms in future and to ruthlessly disturb the peace, and this might enable us to provide less for the army in future ; but the after-effects of war will necessitate our not being sparing in the needs of the army and the country must be prepared to meet the needs of an efficient army for the defence of the Empire. This will naturally require larger allotments than has been the case hitherto, as the present war has taught that aeroplanes, armoured cars, tanks, and other scientific methods of warfare and the improved transport must cost comparatively more than what used to be spent hitherto. Keeping all this in view I have to join the Hon'ble the Finance Member in thanking His Excellency the Commander-in-Chief for his rigid economy in putting forward his demands, and though our expenditure would be practically half of the total outlay of the country, I think it could not be grudged and we must not hurry in cutting down military expenditure as the improvements in other directions depends upon the peace and prosperity in the country, and the army, no doubt, plays its necessary part in securing this to the country. While on this point I would strongly urge the throwing open of higher posts to Indians in greater numbers than has hitherto been done. In the giving of these posts I regret to observe that my community, which has been foremost and unstinting in this branch of the service of the Empire, has not received its adequate share of these posts, and this has caused disappointment in Sikh circles. I would, therefore, press the claims of my community as also of others with military traditions upon the attention of His Excellency the Commander-in-Chief, and have no doubt that the matter would receive his kind consideration.

" The next item of heavy outlay has no doubt been claimed by the Railway. It has to be conceded that we have to make up for past curtailments due to war. The Hon'ble Members of this Council are no doubt aware of the inconveniences which the travelling public and the commercial community have had to put up with owing to the curtailment of train services, both passenger and goods. I have seen, Sir, large consignments of goods lying on railway stations, in goods yards and even on platforms, and in many cases being damaged or deteriorated by climatic effects due chiefly to want of necessary waggons and the provision of larger train services. I know that many a trader would

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be willing to join together and pay for the running of special goods trains to rail their wares to centres where they could be profitably disposed of, but the want of rolling-stock and locomotives is, I believe, in the way, and I therefore think that the Hon'ble the Finance Member was right in giving the second place in his Budget to the needs of the Railway, and I think it should not be grudged. I quite admit that the needs of education and sanitation are also paramount, but their requirements have not been forgotten by the Finance Member, and with the hard times before him he has given comparatively larger allotments in his Budget. We find that compared with the figures of last year he is giving 1 crore and a little over 37 lakhs to education, 40½ lakhs to sanitation, and nearly 29 lakhs more to agriculture. The Council will thus see, Sir, that the Hon'ble Sir James Meston has not been unmindful of the needs under these heads. I must say that these departments require more, and I am sure the Education Department would find no difficulty in spending more if the funds were available, as thus alone could the illiteracy of the people be banished from the country. If people are to be fitted to take an intelligent part in the coming reforms, greater amounts will have to be spent on education. I have to thank the Government for the beneficent grant of three lakhs to the Khalsa College, and this no doubt will be gratefully appreciated and will come in very handy to the institution to complete the main building and to provide additional hostel accommodation for the increasing number of students who have to come there to fit themselves for life as useful citizens of the Empire.

"As to the tendencies of the people to hoard money in war times, I am one with the Finance Member in regretting this, but it must be admitted that this is a great deal due to the low standard of education amongst the people, and Sir James Meston could not expect a great majority of illiterate people to rise equal to the tests of high financial efficiency. It is the village people who have eventually to deal with the paper currency, and the average villager with his want of education cannot be brought up to the new way of thinking. Even the leather notes of the great Qaran had a golden nail embedded in it. Though, therefore, the habit of hoarding is to be very much regretted and deprecated but under the circumstances it is excusable to some extent. I think the restrictions on the importation of gold and silver due chiefly to tonnage difficulties accounts to some extent for the extra demand on the metallic currency. I fully realize the strenuous labours of our late Finance Member Sir William Meyer and the Department over which he ruled to meet the situation, and Sir James Meston's praise is fully merited.

"On the whole, I have to offer the Hon'ble Sir James Meston my hearty congratulations for the skilful and able handling of the situation and resources at his command. He has not been unmindful of strict economy, and I have no doubt that with better times his hold of the strings of the Government Exchequer would not have been so tight. He has to grapple with the peculiar situation, and our sympathies are with him in his arduous task. With better times I have no doubt the legitimate demands of education, sanitation and agriculture will receive more liberal treatment at his hands."

8-55 P.M.

The Hon'ble Sir James Meston: "Sir, the interesting discussion to which we have just listened has covered such a vast range of topics that it would be quite impossible to attempt to deal with it adequately during the short time that is left to Council to-day. I propose, therefore, to allude only very briefly in the first place to certain general propositions which have been emphasised in the course of the discussion, and, in the second place, to touch briefly upon certain arguments, either because they were imperfectly stated or were misleading in form, and it is undesirable to allow them to be passed over in entire silence. Before going on to that, Sir, I wish to express my thanks to the various Hon'ble Members who have been good enough to say pleasant things about the Budget and about myself personally. It is indeed a great pleasure to be back in this Council. I was one of the Members of the first Council that sat under the then new Minto-Morley Reform Scheme at Calcutta. There are still a few Members of those days present here. It was a very

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interesting gathering full of emotion and excitement. The leadership of the opposition was in the capable hands of Mr. Gokhale, whose inspiring influence and control over the non-official side of the Council was undoubtedly the dominant characteristic of that gathering. Therefore I say, Sir, it is a pleasure to be back here again at a time when further great reforms are in prospect, and when this Council is looking forward to step into a larger and more responsible share in the government of the country. The dominant feature of the Budget to-day has been the old story that Government gives too much attention to, and bestows too large a share of its funds on, the material progress of India, and too little on its moral, social, industrial, educational development. The story is one, Sir, on which, I think, we must await the verdict of history and of the verdict of history I am sure that none of us are afraid. We have made mistakes; we have made a grave mistake, I believe, in thinking, as we did, that we could leave the people of India to themselves to work out their own moral and social development. They clearly wanted much greater aid, much greater, more definite, more courageous assistance from the Government than they have received. But we did honestly believe, and we acted on the belief, that the first and greatest thing that lay to our hand was to make the people of India more contented and more prosperous, and in that way to make them readier to welcome the inevitable advent of economical and social progress. In that, Sir, I do not confess that we have failed. The Hon'ble the Maharaja of Cossimbazar did me the honour a few minutes ago of saying that I knew very little about the conditions of the people. I have no desire to enter into competition with the knowledge of the Maharaja, but I have not lived and worked in India for 33 years with my eyes shut, and I do say that in my time in India I have seen a very marked and very striking advance in the standard of comfort of the people of this country, an advance which has taken place among all classes of Indians in that period; and so I repeat that on that side of our task I am not afraid of the verdict of the future. However, be that as it may, the fact is that another chapter of this story is now coming to a conclusion and we are turning over a new leaf and starting a new chapter. New powers and new responsibilities are going to be given; we sincerely hope are going to be given to the representatives of the people under a scheme which we trust will very shortly materialise. These powers and these responsibilities will enable the chosen of the people to help us and stimulate us, to enter into partnership with us and take a much larger part in the development of these educational, sanitary, industrial interests about which we have heard so much to-day. With that I think I might very well leave the subject, except that it would be a grave discourtesy to pass over without a word of appreciation and a word of thanks some of the speeches, more particularly those of the two veterans in this Council, my Hon'ble friends Mr. Surendra Nath Banerjea and Sir Dinshaw Wacha. In the earnest and eloquent plea in which Mr. Banerjea has put forward for education and sanitation, I can assure him that he is preaching to an audience on this side of the Council who do not need to be converted. There is not one of us here that does not recognise the paramount importance of the cause which Mr. Banerjea has so forcibly advocated; there is not one of us who does not believe in his heart that without a generous and forceful programme in the matter of education and in the safeguarding of public health, our political progress will be little more than a mockery and a delusion. I personally, Sir, should like to see a great national movement, supported by a great national fund for true education, the education of the voter of the future to appreciate his civic duties, to recognise the power that is passing into his hands, and to learn wisely to use and exercise that power. I am not without hope that some great national movement, some great national fund of that sort will shortly materialise; and then I should like to see something parallel on the side of public health. If these things are to come, they will be, we hope, the first fruits and the proud fruits of the new regime. However, Sir, to-day we are discussing the Budget, we are not discussing the political future of India; and when we come to translate into practice and into figures (for that is the duty of all of us in the course of the Budget debate) the aspirations which have been given voice to in the course of to-day's discussion, I am not sure that some of our critics always treat us quite fairly.

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An attack, for instance, has been delivered to-day upon the large sum which we have given for the extension of railway facilities. My merry friend, Mr. Khaparde, described railways as a pure luxury, and others seem to regard them as a great nuisance, but the Hon'ble Mr. Ironside and the Hon'ble Mr. Howard have delivered a defence and the Hon'ble Sir Dinsshaw Wacha on his side has taken up the cudgels on behalf of the railways in a manner which leaves me under the necessity of saying very little more on their side. I would like those who believe that £17 $\frac{3}{4}$ millions is an excessive sum to devote next year to railway development to understand exactly what it implies. It simply implies this. For the last four years we have been devoting practically nothing to railway extension, and we have to distribute a very large share of that £17 $\frac{3}{4}$ millions over four years of past neglect. If we go through that very simple arithmetical process, I am inclined to think that the real rise in railway capital expenditure next year would be something negligible. Now, if we drop pure rhetoric on the subject, if we refrain from flights of fancy on the figures, if we try to persuade ourselves that it is worth looking twice at the proposition that education is starved, sanitation is starved, industries are starved, we should probably open the Financial Statement, and more particularly that valuable memorandum signed by Mr. Howard, which follows it, and dig for ourselves a little more into the figures. Mr. Banerjea and Sir Dinsshaw Wacha have done a little digging, but some of their colleagues, I am afraid, have not. If they will look at page 46 of Mr. Howard's memorandum they will find that next year the provision for education over the whole of India is 7 crores and 30 lakhs. I am taking Imperial and Provincial together: it is obviously essential they should be considered in combination. This figure as against 5.93 crores for the current year represents a rise of 23 per cent. in one single year. If they turn over a few pages more and come to sanitation, they will find that the proposed expenditure for next year is 1 crore 43 lakhs, against 1 crore 3 lakhs this year—a rise of 40 per cent. These percentages do not seem to me to be particularly bad for one single year and that a year in which, as most of our critics have recognised, our general financial difficulties are very considerable.

"Similarly, I do not think they have done sufficient justice to the Report of the Industries Commission and the imposing programme which my Hon'ble Colleague, Sir Thomas Holland, will very shortly place before the country. At the present moment it is being investigated with the greatest possible rapidity—with a rapidity accorded, I venture to think, to no similar programme in the records of the Government of India; and I have little doubt that you will find in the next Budget, whatever provision the Hon'ble Sir Thomas Holland considers possible to employ during the next year. I may go further and say that if before next year's Budget he finds it necessary to utilise money for the beneficial development of industries, he will have no difficulty in getting it out of me.

"From these general propositions, Sir, I turn to a few of the more miscellaneous—I trust I may call them that without offence—miscellaneous fallacies voiced by Hon'ble Members in the course of to-day's discussion. My Hon'ble friend, the Maharaja of Cossimbazaar, in the course of his address, employed a sentence which I tried to take down at the time, and which, I think, was to this effect. He said 'Here is a poor country like India being saddled with England's military expenditure in Mesopotamia and East Africa'. I hope I did not misunderstand my Hon'ble friend; but if I did not, then I think that he will discover, if he will examine the statistics in the Narrative of our military expenditure, that he has been ill-advised on this particular topic. Practically the whole cost of the military operations in Mesopotamia and East Africa was borne by the British Treasury, and the only part that we have taken in it, by way of financial assistance, has been in the form of the two donations which were offered to the British Treasury last year and again in September. I am sure that the Hon'ble Member would not like to see either of those donations withdrawn, and I am sure he is not ashamed of them. I know him too well to think that his patriotism is shallow enough for that. As regards military expenditure generally, all that could be

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said on the subject has been well and fully said by the Hon'ble Sir Godfrey Fell.

" Again, my Hon'ble friend the Maharaja, in the course of his address, expressed a wish to see railways nationalised, and the Hon'ble Mr. Sarma expressed the same aspiration with regard to shipping. I turn to the speech which has been placed on the table and treated as read by our Hon'ble colleague from Madras, in which, like a second Cassandra, he tells us that everybody and everything is wrong; and there I discover that he talks in most melancholy tones about the rapid advance which this Government is taking in the direction of State socialism. To which leader are we going to turn ?

" Another little point which I noted at the time was the Hon'ble Mr. Chanda's statement that Local Governments have not been allowed to draw on their balances for sanitation. It is true that sanitation was not mentioned among the particular subjects which Local Governments might use as reasons for withdrawing their balances; but here again a little study of the figures will show him that they have not failed to exercise a very wise discretion in utilising their past savings for this very desirable purpose. On page 53 again of Mr. Howard's memorandum he will find that Local Governments have increased their sanitary allotments for next year by over 30 lakhs.

" The same Hon'ble gentleman made, as I understand, a grievance of it that we had not helped by a special grant a college which lies very close to his heart in Assam. I find that the Province of Assam has a closing balance next year of 38 lakhs. I hope he has done all that he can to get a grant out of that before he comes to us; and if he has not, I hope that he will do so now.

" The Hon'ble Mr. Patel asked me two specific questions. The first was whether Parliament had sanctioned the appropriation of the revenues of India to the extent that was proposed during next year for the assistance of military operations outside India. My reply is that Parliament has not yet, as far as I know, sanctioned this. Parliament has not been continuously in Session and has been occupied with many grave matters of State since the end of the war. It is quite possible that there has been no opportunity for the Secretary of State to put the matter formally before Parliament. I have no doubt, however, that when he does so, Parliament will accept the gift in the same spirit in which that gift was offered by India.

" The second question the Hon'ble Mr. Patel put was whether the increased pay for the Indian Medical Service and the Indian Police Service which has been sanctioned by the Secretary of State comes within the present Budget. I am not able to give him a categorical answer, because I have not the detailed provincial figures before me, but I have little doubt they are there. If they are not there, they will be put there in due course.

" One or two Hon'ble Members have spoken on the subject of irrigation, pointing to the unsatisfactory nature of the grants allotted to irrigation as compared with the more generous grants made to Railways. I have no doubt their apprehensions will be relieved when my Hon'ble colleague Sir Claude Hill opens the next stage of this discussion. But I think, I ought to assure the Hon'ble Mr. Sarma that there is really no reason to fear, as he seems to suggest, that in entering upon any large railway programme, we lay ourselves open to the criticism that we do so in order to give employment to British workmen in England, and that the absence of any such consideration has influenced us in keeping down our irrigation programme. On the contrary, I most cordially agree with the Hon'ble Sir Fazulbhoj Currimbhoj in the enormous importance he attaches to irrigation. We have given every rupee that was asked for, and I trust we will continue to do so. There are, as Hon'ble Members will recognise, vast differences between the capacity for progress in irrigation schemes, and the capacity for progress in railway schemes. It is very easy when you have got a railway running into a certain town, when funds are available, to extend the railway to another town further away. It is a very different proposition to construct a new canal. The space left on the map of India for the making of new canals is very limited, and

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projects which are now in prospect are immense projects which will require the most careful and anxious professional scrutiny before they are finally sanctioned. As soon as they are sanctioned, I think I can promise, in so far as income lies, that the money shall be found.

" Then the Hon'ble Rai Bahadur Sita Nath Rai rebuked me for what he called my 'incubus of the mythical millions buried underground', and told us that there is no hoarding in India, that the habit of hoarding has been forgotten, that money is coming freely into investments. I find my Hon'ble friend Sir Dinshaw Wacha took a somewhat different line on the same subject. But the proposition to my mind is simply this: 'during the last four years we have turned out of our mints twelve hundred million silver rupees, and wherever I go to-day I never succeed in finding one. If I present a five-rupee note at a shop here in Delhi, I get four discoloured rupee-notes and some small change. If I ask for rupees, I am treated as if I were an enemy of the gentleman who owns the shop. Well, what has happened to all these rupees?

The Hon'ble Rai Sitanath Ray Bahadur :—" They have been converted into ornaments. "

The Hon'ble Sir James Meston :—" I suppose that is another proof of the growing poverty of India. I shall not detain the Council longer. There is a great deal on which I should like to speak, more particularly on the vast field which has been opened up in the discourse of my friend, Mr. Sarma. But I resist the temptation. The Council has recognised, and recognised generously, that in a time of high prices, unsettled trade and many future uncertainties, it is very difficult to get reliable estimates at all; and it is of the first importance to get estimates which are cautious, humdrum if you like, orthodox. Those are the sort of estimates which we have to put before you this year. It is a period of transition; nothing sensational, nothing generous was possible. The Council have also expressed in unmistakable terms their adhesion to our faith in the financial future of the country, the progressive prosperity of India and the growing employment of its resources in a wise campaign which must necessarily take a two-fold character. Each side of that campaign supplements the other; neither would be possible without the other. One is a campaign of social, moral, educational, industrial advance; and another is the continuance of our present reasoned development of the material resources of the country. To these hopes and aspirations the Government of India unhesitatingly subscribe."

The Council adjourned to Saturday, the 8th instant, at 11 A. M.

DELHI ;	}	H. M. SMITH,
<i>The 12th March, 1919.</i>		<i>Offg. Secretary to the Government of India,</i> <i>Legislative Department.</i>

Per:

APPENDIX A.

[Referred to Answer to Question No. 5.]

Statement showing investment in English, Colonial and Indian securities from the Gold Standard Reserve and the Paper Currency Reserve.

Gold Standard Reserve (on 31st December 1918).		Paper Currency Reserve (on 31st January 1919).	
(Nominal Value.)		(Nominal Value.)	
£	£	£	£
British—		Indian—	
Treasury Bills	8,248,772	Treasury Bills	4,266,666
3 per cent. Local Loans Stock	200,000	3½ per cent. Loan, 1842-43	5,439,667
3 " Exchequer Bonds, 1920	2,992,000	3 " " 1896-97	1,365,757
5 " " 1919	1,602,400		11,072,100
5 " " 1921	999,800		
5 " " 1922	5,189,300		
6 " " 1920	5,545,500		
2½ " Guaranteed Stock	438,720		
5 " National War Loan, 1929-47	3,762,181	British—	
	28,984,673	Treasury Bills	55,077,000
Colonial—		2½ per cent. Consols	1,000,000
3½ per cent Canada Bonds	161,000		56,077,000
3 " Transvaal Government Guaranteed Stock, 1923-53	1,092,023		
	1,253,023		
Indian	Nil	Colonial	Nil
Total	30,237,696	Total	67,149,100

APPENDIX B.

[*Referred to in Answer to Question No. 10.*]

Composition of the Medical Services Committee.

PRESIDENT :

The Hon'ble Sir VERNEY LOVETT, K.C.S.I., I.C.S.,
*Member, Board of Revenue,
United Provinces.*

MEMBERS :

Major-General G. CREE, C.B., C.M.G., A.M.S.,
*Deputy Director of Medical Services,
8th (Lucknow) Division.*

Major-General P. HEHIR, C.B., C.M.G., C.I.E., M.D., I.M.S.,
*Deputy Director of Medical Services,
Northern Command.*

Major-General H. HENDLEY, M.D., K.H.S., I.M.S.,
*Deputy Director of Medical Services,
4th (Quetta) Division.*

The Hon'ble Major-General G. G. GIFFARD, C.S.I., I.M.S.,
Surgeon-General with the Government of Madras.

Mr. S. R. HIGNELL, C.I.E., I.C.S.,
Deputy Secretary, Home Department.

Lieutenant-Colonel A. SHAIRP, C.M.G.,
*Additional Deputy Secretary,
Army Department.*

Lieutenant-Colonel G. B. A. RIND,
*Assistant Adjutant-General,
Adjutant-General's Branch,
Army Headquarters.*

SECRETARY :

Major A. A. McNEIGHT, M.B., I.M.S.,
*Deputy Assistant Director of Medical Services,
Medical Branch, Army Headquarters.*

In order to provide for the representation of Indian opinion, the Hon'ble Colonel H. E. Banatvala, C.S.I., K.H.S., Inspector-General, Civil Hospitals and Prisons, Assam, Lieutenant-Colonel Bhola Nauth, C.I.E., I.M.S., and Sir T. B. Nariman, Kt., a private practitioner of Bombay, will be co-opted for duty on the Committee.

APPENDIX C.

[Referred to in Answer to Question No. 20.]

Statement showing the quantity of rice exported from and imported into the Madras Presidency during the 10 years ending 1917-18.

Quality of rice.	Year.	IMPORTS			EXPORTS		
		By sea.		By rail and river.	By sea.		By rail and river.
		From foreign countries.	From ports in India and Burma.		To Foreign destinations.	To ports in India and Burma.	
		Cwt.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.
Rice in the bush	1908-09	11,991	3,248,892	418,953	178,162	78,156	41,502
	1909-10	3,304	7,002,522	217,964	347,023	21,868	45,720
	1910-11	480	4,003,738	550,213	460,881	47,220	44,107
	1911-12	480	2,200,344	928,491	547,083	59,928	70,298
	1912-13	719	2,400,023	1,093,145	401,435	22,475	52,193
	1913-14	182	3,981,295	413,563	207,750	18,525	79,768
	1914-15	294	3,823,576	284,502	248,904	8,519	127,449
	1915-16	203	3,340,893	410,187	250,167	53,036	201,759
	1916-17	86	1,620,363	975,801	440,636	3,594	44,533
	1917-18	85	889,146	485,032	209,278	2,293	103,519
Rice not in the bush	1908-09	121,136	2,340,445	238,892	3,519,212	191,018	1,162,303
	1909-10	29,243	3,569,711	358,146	2,069,538	160,724	1,908,581
	1910-11	1,753	3,158,117	603,990	2,167,115	240,409	1,684,845
	1911-12	522	2,375,305	811,572	2,524,133	277,182	1,837,624
	1912-13	395	2,877,189	1,103,324	2,240,917	219,992	1,762,032
	1913-14	3,408	2,387,345	281,438	3,098,891	237,430	2,078,482
	1914-15	7,328	2,377,258	72,094	3,665,068	203,845	2,210,458
	1915-16	6,291	1,933,579	362,970	4,787,463	403,721	2,651,167
	1916-17	16,990	1,835,143	937,829	3,981,359	237,055	1,618,616
	1917-18	20,582	1,665,746	1,097,753	3,436,125	236,971	2,244,726

Statement showing the acreage under rice in the Madras Presidency during the 10 years ending 1917-18.

Year.	Acres.
1908-09	7,361,000
1909-10	7,675,000
1910-11	7,787,000
1911-12	10,268,000
1912-13	10,944,000
1913-14	10,678,000
1914-15	10,876,000
1915-16	11,223,000
1916-17	11,516,000
1917-18	11,554,000

As regards 1918-19, the area sown up to 1st December 1918—the latest date up to which information is available—is estimated to be 8,347,000 acres. The final area is likely to be below 10,000,000 acres.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 13th March 1919, based on the Indian Daily Weather Reports of the period.

1. Weather was continuously disturbed in the extreme north of India, in the hills of which rain or snow fell almost daily throughout the week.

2. *Burma*.—Victoria Point is the only station which reported rain.

Northeast India, including Orissa.—The week was rainless.

The United Provinces, Central India and the Central Provinces.—Weather was dry except for a light fall at Agra.

Northwest India.—In Kashmir there was nearly general rain or snow on the 8th, and local rain or snow on five other days; in the North-West Frontier Province nearly general rain or snow fell on the 9th, and local rain or snow on the 11th and 12th. In the north Punjab rainfall occurred locally on the 12th, while in Baluchistan a light fall of rain occurred at Fort Sandeman on the 11th.

The Peninsula.—Weather was dry.

3. The chief amounts of rainfall reported were as follows :—

March	7th.	Sonamarg 0·60" and Parachinar 0·88".
	„	8th. Sonamarg 1·38", Dras 0·52", Gilgit 1·04" and Parachinar 0·64".
	„	9th. Sonamarg 0·45", Dras 0·80", Cherat 1·20", Malakand 1·21", Landikotal 1·05", Parachinar 0·68", Abbottabad 1·78" and Peshawar 0·64".
	„	10th. Dras 0·70".
	„	11th. Sonamarg 0·97".
	„	12th. Victoria Point 1·45", Sonamarg 1·02" and Parachinar 0·40".

4. The week's rainfall was 20 per cent or more in excess in Kashmir and the North-West Frontier Province; and was 20 per cent or more in defect in the Bay Islands, Upper Burma, Assam, Bengal, Bihar and Orissa, the United Provinces, the Punjab, Baluchistan, Sind, Rajputana, Central India, Berar, the Central Provinces, the Bombay Deccan, Hyderabad, Mysore and the Madras Presidency. It was normal in Lower Burma. No rain usually falls at this time of year in Gujarat and the Konkan.

The rainfall from the 29th November to date is 20 per cent or more in defect in the Bay Islands, Upper Burma, Assam, Bengal and Sind; and is 20 per cent or more in excess in Lower Burma, Bihar and Orissa, the United Provinces West, Kashmir, Gujarat, Central India, Berar, the Central Provinces, the Konkan, Hyderabad, Mysore, Malabar and the Madras Coast North. In the remaining divisions the rainfall differs from the normal by less than 20 per cent.

Division.	RAINFALL DATA FOR WEEK ENDING ON 13TH MARCH 1919.			RAINFALL DATA FROM 29TH NOVEMBER 1918 TO 13TH MARCH 1919.			PERCENTAGE DEPARTURE FROM NORMAL.	
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or defect in inches.	Actual rainfall to date in inches.	Normal rainfall in inches.	Excess or defect in inches.	This week.	Last week.
	2	3	4	5	6	7	8	9
Bay Islands	0	0.1	-0.1	8.3	10.5	-2.2	-21	-20
Lower Burma	0.2	0.2	0	2.7	1.6	+1.1	+69	+79
Upper Burma	0	0.1	-0.1	0.6	1.3	-0.7	-54	-50
Assam	0	0.7	-0.7	2.2	3.0	-1.7	-44	-31
Bengal	0	0.3	-0.3	1.5	2.2	-0.7	-32	-21
Orissa	0	0.4	-0.4	4.4	2.4	+2.0	+83	+120
Chota Nagpur	0	0.4	-0.4	5.6	3.0	+2.6	+87	+115
Bihar	0	0.2	-0.2	2.4	1.6	+0.8	+50	+71
United Provinces, East	0	0.1	-0.1	2.2	1.9	+0.3	+16	+22
United Provinces, West	0	0.2	-0.2	4.1	3.1	+1.0	+32	+41
Punjab, East and North	0.1	0.3	-0.2	4.2	4.1	+0.1	+2	+8
Punjab, South-West	0	0.2	-0.2	1.9	2.1	-0.2	-10	0
Kashmir*	1.4	0.7	+0.7	11.2	9.0	+2.2	+24	+18
N.-W. Frontier Province	0.5	0.4	+0.1	3.0	3.2	-0.2	-6	-11
Baluchistan	0.1	0.3	-0.2	3.9	4.2	-0.3	-7	-3
Sind	0	0.1	-0.1	0.6	0.9	-0.3	-33	-25
Rajputana, West	0	0.1	-0.1	0.5	0.9	-0.4	-11	0
Rajputana, East	0	0.1	-0.1	0.9	1.1	-0.2	-18	-10
Gujarat	0	0	0	0.3	0.1	+0.2	+200	+200
Central India, West	0	0.1	-0.1	2.0	0.8	+1.4	+233	+300
Central India, East	0	0.1	-0.1	4.7	2.2	+2.5	+114	+124
Berar	0	0.1	-0.1	3.7	1.5	+2.2	+147	+164
Central Provinces, West	0	0.1	-0.1	6.2	1.6	+4.6	+287	+313
Central Provinces, East	0	0.2	-0.2	7.4	2.2	+5.2	+236	+270
Konkan	0	0	0	0.3	0.1	+0.2	+200	+200
Bombay Deccan	0	0.1	-0.1	0.5	0.5	0	0	+25
Hyderabad, North	0	0.1	-0.1	2.2	0.8	+1.4	+175	+214
Hyderabad, South	0	0.1	-0.1	2.3	0.8	+1.5	+187	+229
Mysore	0	0.1	-0.1	1.3	1.0	+0.3	+30	+44
Malabar	0	0.2	-0.2	4.8	2.7	+2.1	+78	+92
Madras, South-East	0	0.1	-0.1	7.3	7.0	+0.3	+4	+6
Madras Deccan	0	0.1	-0.1	0.8	0.8	0	0	+14
Madras Coast, North	0	0.1	-0.1	3.6	2.6	+1.0	+38	+44

* Information incomplete.

GILBERT T. WALKER,
Director General of Observatories.

Dated the 13th March 1919.

R. A. MANT,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for week ending Saturday, 8th March 1919.

Burma.—The week was practically rainless in Upper Burma. Sowing of spring rice and harvesting of peas, beans, gram and chilies are proceeding. Standing crops are good. Cattle are generally healthy. The price of unhusked rice in Rangoon has risen slightly to Rs. 126 per hundred baskets and is above normal. The market for white rice is firm at Rs. 320 per hundred baskets for specials.

Assam.—The weather was seasonable. Rain in hill districts benefited agricultural operations and growth of crops. Harvesting of mustard is nearly finished. Pressing of sugarcane, pruning of tea, ploughing for autumn rice and jute continue. Outturns and prospects of crops are generally fair to good but those of spring rice are indifferent. Cattle disease is reported from two districts. The price of common rice is practically stationary. Fodder is insufficient in Surma Valley.

Bengal.—Light but scattered showers fell in some districts. Lands are being prepared for cultivation of jute and autumn paddy. Prospects of standing crops are generally unfavourable. The average price of common rice has risen by 1·5 per cent. Distress prevails in Bankura and Brahmanbaria sub-divisions of Tippera. Agricultural loans are being distributed. Gratuitous relief was granted to 1,427 persons in Bankura. About 3,040 and 500 persons put to relief works in Bankura and Tippera respectively.

Bihar and Orissa.—Light rain fell in parts of Singhbhum, Ranchi, Balasore, Monghyr and the Santal Parganas. There was no rain in the rest of the province. Harvesting of spring crops has commenced. Preparation of land for the next season's crops continues. Standing crops are doing well. The daily average number of persons attending test works was 760 in Angul and 4 in Ranchi. Gratuitous relief was given to 716 persons in Cuttack and 2,437 in Angul. The price of common rice has risen in five districts, fallen in six and remained stationary in the remaining districts as compared with that of the preceding week. Cattle disease is reported from twelve districts.

United Provinces.—Light rain fell in Dehra Dun and Saharanpur. Only slight damage by west wind is reported from some districts. Preparation of land for and sowing of extra crops and sugarcane continue. Harvesting of spring crops including peas and mustard is still going on. Irrigation of spring crops and poppy continues. Extraction of opium has commenced in several districts. Pressing of sugarcane continues. Standing crops are good. Prospects are favourable. Condition of agricultural stock is fair but slight cattle disease is still reported from parts of a few districts. Fodder continues to be scarce in some districts. Government hay is being supplied as far as possible. Market supplies are generally sufficient. Prices are mostly stationary with a tendency to fall.

*The weekly report on scarcity is as follows :—*Except 63 cents in Garhwal no rain fell during the week. Preparation of land for and sowing of extra crops and sugarcane continue. Spring harvesting and pressing of sugarcane are still going on. Condition of standing crops is good. Condition of agricultural stock is generally satisfactory but some cattle disease is reported from Bundelkhand district. Fodder is still scarce. Government hay continues to be supplied as far as possible. Water is sufficient. Market supplies are sufficient except in a few villages in Etawah. Conditions in the affected tracts of Etawah are still bad with some increase in distress. Advances for importing of grain are being made in Garhwal. No wandering or emaciation is noticeable. Some emigration is reported from Hamirpur. Small-pox is reported from Jalaun and Hamirpur on a small scale. No other epidemic is reported except a mild outbreak of measles at Hamirpur. Public health is generally good. Physical condition of people on relief is fair. District board works in Allahabad district have been closed. Decrease in numbers relieved in Banda is due to harvesting operations being in progress. Prices are fluctuating. Price basis in Garhwal is 4, Benares, Etawah and Banda 6½ and elsewhere 7 seers per rupee. Private charity is being organised for the distribution of clothing. Increase in petty crimes against property in Banda continues. Numbers relieved on last day of the week :—Garhwal gratuitous 857, Etawah works 10,943, aided works 434, private 512, gratuitous 2,988, total 14,877; Benares gratuitous 1,773, Jalaun works 186, private charity 9, poor house 20, gratuitous 922, total 1,137; Jhansi works 124, poor house 9,

gratuitous 453, total 586; Hamirpur works 817, poor house 60, gratuitous 3,697, total 4,574; Banda works 2,059, poor house 75 gratuitous 6,880, total 9,014; Agra works 699, Fatehpur works 509, Basti works 1,214. Test works have been opened in Mainpuri, Cawnpore and Mirzapur but numbers relieved have not yet been reported.

Punjab.—Except for light showers in parts of a few districts the weather remained dry. Rain is wanted for standing unirrigated crops. Condition and prospects of irrigated wheat and other spring crops are average to good and of unirrigated crops below average to average. Extra spring crops are being sown. Area sown is below normal to normal. Pressing of sugarcane has nearly been completed. The yield is generally below normal. Sowings of sugarcane for the next harvest have commenced in a few districts. Cattle are generally healthy but dry fodder is scarce in most districts. Green grass is available. Water for drinking and irrigation purposes is generally sufficient. Prices are generally stationary but have fallen slightly in some districts. They are above scarcity rates. Prices of wheat:—Rawalpindi 5½, Lyallpur 6, Amballa 6, Ferozepore and Lahore 6½ seers per rupee.

North-West Frontier Province.—Slight rain again fell in Peshawar and Bannu districts. Rain is badly wanted in Dera Ismail Khan. Condition of standing crops both on irrigated and unirrigated lands is average in Peshawar and Bannu and below normal in Dera Ismail Khan. Sowings of extra spring crops are in progress in parts of Peshawar district. Prices of wheat:—Peshawar 7½, and Dera Ismail Khan 6½ seers per rupee.

Jammu.—No rain fell during the week. Prices are stationary. Fodder is sufficient.

Kashmir.—The week was generally wet and cold. Cattle disease is reported in Muzaffarabad Tehsil. Crops are in fair condition. Prices are high and fluctuating.

Rajputana.—The weather was clear. Condition of standing crops on irrigated areas is fair. Harvesting has commenced. Condition of agricultural stock is getting poor. Foot and mouth diseases and rinderpest are reported in certain places. Fodder is very scarce. Grass taceavi is being distributed in Ajmer-Merwara. Distress is becoming perceptible in certain places. Test works were started in Merwara on 1st March. Numbers attending such works as well as those gratuitously relieved will be reported next week. Famine has been declared in Dungarpur and Karauli. Number of labourers:—Karauli on works 1,525, gratuitously relieved 108, total 1,633; Dungarpur relief works 702. Prices are high and rising.

Central India.—No rain fell during the week. Spring crops are being irrigated and harvested. Sowing of additional spring crops and planting of sugarcane have commenced in Gwalior. Sugarcane is being irrigated in Malwa. Land is being prepared for autumn crops in Indore. Standing crops and probable outturn are fair except in parts of Gwalior, Malwa and the Southern States. Agricultural stock is bad in parts of Gwalior and elsewhere except for cattle disease in parts of Bhopal and the Southern States. Scarcity of fodder prevails in Gwalior, Indore, Bundelkhand and in parts of Malwa and the Southern States. Prices are high but stationary. Opium is good in Gwalior and fair in Indore and Malwa.

Report on scarcity is as follows.—Distress in Bundelkhand is increasing but number on works has been reduced owing to spring harvesting. There is no wandering or emaciation. Relief measures are adequate. Suspensions of land revenue have been granted and takavi advanced for subsistence, deepening wells, buying fodder and improving land. Public health is good. There is no epidemic. Prices are stationary ranging from 6½ to 7½ seers per rupee except in Archha and Bijawar where *kodon* and *saman* are available from 9 to 11 seers per rupee. Numbers on relief in thousands:—Works 6·9, Gratuities 2·6, total 9·5.

Central Provinces.—The weather has been clear with occasional clouds. Days are getting hot but nights and mornings continue to be cool. The week passed rainless. Condition and prospects of spring crops are fair to good. Reaping is in progress everywhere. In Betul *mohwa* has begun to drop and promises well. The supply of fodder is inadequate in parts of Hoshanghabad and Berar. Cattle are generally healthy. Relief works continue in the distressed areas of Damoh, Jubbulpore, Betul and Chanda *Zamindaris*. Prices of food grains remained fairly steady with a tendency to fall particularly as regards wheat.

Report on scarcity for week under report is as follows:—General health is good in all affected districts. Influx of people from adjoining states into Jubbulpore in search of work continues and has started in Damoh. Famine has been declared in Jubbulpore and Betul. Large expansion of works has been arranged for and certain works in progress have been converted into famine works. Kitchens and poor houses have also been opened in Jubbulpore. Private

charity continues to give relief in Seoni and Betul. Spring harvesting is affording employment in Chanda, Jubbulpore, Saugor, Seoni and Damoh. Scarcity has been declared in Buldana and parts of Akola and relief operations will start shortly. Prices of food-grains are high but stationary. Numbers on works:—Jubbulpore 6,937, Saugor 138, Seoni 757, Betul 446, Bilaspur 2,032, Chanda 9, Damoh 1,981, Amraoti 249, Total 12,549. Numbers on gratuitous relief:—Jubbulpore 16,153, Saugor 219, Seoni 1,004, Betul 1,683, Bilaspur *nil*, Chanda 186, Damoh 3,472, Amraoti 182, total 22,899.

*The report on scarcity in Central Provinces for previous week is as follows:—*General health is good in all affected districts except for after effects of influenza. Distress is markedly increasing in Jubbulpore where people from adjoining States continue coming in large numbers in search of work and famine is being declared. Large expansion of works has been arranged for and certain works in progress have been converted into famine works. Kitchen relief has been extended and one poor-house opened. Private funds continue to distribute cloth and grain here and in Seoni and have started in Betul. Situation has deteriorated in a limited area in Betul and declaration of famine is being made. Spring harvesting is affording employment in Sironcha, where kitchen and gratuitous relief in the *Khalsa* portion have been closed down, and in Saugor, Seoni and Damoh. Prices of food-grains are high but stationary. Numbers on special works:—Chanda *nil*, Saugor 214, Betul 3,584, Seoni 2,583, Damoh 2,454, Jubbulpore 1,013, total 10,148. Jubbulpore figure includes only workers on works specially opened. Correct figure of total extra workers not yet supplied but is about 14,000. Numbers on gratuitous relief:—Chanda 349, Saugor 219, Betul 1,329, Seoni 1,066, Damoh 3,392, Jubbulpore 12,825, total 19,180.

Feudatory States.—Harvesting of spring crops continues.

Bombay.—Standing crops are fair to good. Cotton picking is nearing completion. Fodder supply is generally insufficient, but supplies continue to be moved to worst affected areas under Government arrangements. Agricultural stock is generally sufficient but cattle are deteriorating except in Konkan. Irrigation is generally deficient. Prices of food-grain are high but generally steady.

*The report on scarcity is as follows:—*No rain fell during the week in areas of scarcity or famine. Relief works continue in Ahmednagar, parts of Poona and Panch Mahals and public works programmes are being extended in most districts to meet demand for labour. Test works are in progress in Panch Mahals, Kaira, Broach, Poona and Palitana State in Kathiawar Agency. Numbers of persons on relief works including dependants on last day of week ending 8th March were:—works, Panch Mahals 10,356, Ahmednagar 19,500, Poona 14,049, total 43,905. Numbers on gratuitous relief including village servants: Ahmedabad 1,664, Panch Mahals 7,285, Kaira 6,896, Broach 2,569, Kathiawar 1,763, East Khandesh 132, West Khandesh 1,292, Ahmednagar 9,650, Poona 5,130, Sholapur 123, Satara 3,503, Bijapur 3,204, Belgaum 2,172, total 45,353; Native States in Kathiawar Agency—Palitana 251. Numbers on test works were:—Panch Mahals 215, Kaira 552, Broach 169, Poona 1,345, total 2,261; Native States:—Palitana 21. Numbers on village works were:—Broach 617, Ahmednagar 120. People on relief works are in good condition. No increase in mortality is reported. Medical arrangements are sufficient. Crime is normal. Numbers on works are increasing. There is little wandering or emaciation except in Panch Mahals where some few cases of emaciation are reported. Public health is good. Liberal suspensions of land revenue have been granted and takavi is being freely advanced for fodder and agricultural improvements. Cheap grain shops continue working in Panch Mahals, Broach, Khandesh, Nasik, Poona and Kathiawar. Poor-house in Thana for destitute immigrants into Bombay city continues working, the number of inmates is 592. Cattle camps have been organised in some districts. Private charitable relief is being organised and distributed in some places. Fodder and water are scarce. Fodder is being supplied to affected areas under Government arrangements. Bombay Presidency famine relief fund is affording assistance in supply of fodder and other forms of relief.

Hyderabad.—Slight showers fell in parts of Nander and Medak districts, the average being one cent. Spring harvest continues. Crop is fair to good except in Aurangabad, Bir and Warangal districts. Late rice crop is fair and is being weeded. Cattle are healthy except in some Talukas and five districts. Prices of grains continue to be abnormally high. Juar is selling at 3½ seers per Rupee in Karimnagar district.

Mysore.—The week was rainless. Standing crops are in fair condition. Harvested *ragi*, rice and sugarcane outturn are poor to fair. Cattle are generally healthy. Water is available but fodder is becoming scarce. Prices are high and rising. Prospects of season are fair.

Coorg.—The week was rainless. Picking of coffee and threshing of rice are nearing completion. Water and fodder for cattle are sufficient. Prices of food-grains are high. Public health is fair.

Madras.—Rainfall was light in Vizagapatam and Littoral and *nil* elsewhere. Standing crops are fair generally but are withering in limited areas in parts of Anantapur, Chingleput, South Arcot, North Arcot and Ramnad. *Cholam* has been affected by disease in small areas in Kurnool. Harvests of paddy, sugarcane and dry crops are limited with outturn sometimes fair but poor in parts of fifteen districts. Late sowings of paddy and dry crops are proceeding under wells and tanks to a small extent. Condition of cattle is good generally. Water is insufficient except in Ganjam, Nellore, Chingleput, Malabar and the hills. Pasture is sufficient except in parts of fourteen districts. Fodder is insufficient in parts of six districts. Prices are generally stationary but dry grains still tend to rise. Prospects are fair generally but bad in parts of Ganjam, Vizagapatam, Bellary, Chittoor, North Arcot and Salem. In Ganjam average attendance on test works :—5,700; on gratuitous relief :—1,138; total 6,838.

R. A. MANT,

Secretary to the Government of India

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.
(FAMINE.)

Statement showing the number of persons on relief works and in receipt of gratuitous relief in the Districts of British Provinces and in Native States affected by famine or scarcity in India.

For the week ending 15th February 1919.

No.	Name of District or State.	AREA UNDER FAMINE RELIEF.							TRACTS UNDER "HOARCITY" AND "OBSERVATION AND TEST."	
		Area affected in square miles.	Estimated population of area in column 3.	Number of persons employed on relief works.	NUMBER OF PERSONS ON GRATUITOUS AND SPECIAL RELIEF.			Grand total on relief.	Number of persons on test works	Number of persons in receipt of gratuitous relief.
1	2	3	4	5	Dependants of relief-workers, relieved on works.	Relieved in villages, kitchens, poor-houses, etc.	Total.	9	10	11
UNITED PROVINCES.		BRITISH PROVINCES.								
1	Garhwal	295	81,919	...	...	...	...	...	...	737
	Etawah	600	200,000	...	...	...	...	...	8,144	2,153
3	Benares	667	425,884	...	...	...	...	...	...	1,506
4	Jhansi	3,618	676,381	...	...	...	...	...	346	23
5	Jalaun	1,565	409,082	...	...	...	...	...	674	905
6	Hamirpur	2,292	465,223	...	...	...	...	...	1,636	2,304
7	Banda	2,948	657,237	...	...	...	...	...	6,621	6,682
8	Allahabad	2,858	1,467,136	...	...	...	...	...	239	...
9	Agra	1,855	1,021,847	...	...	...	...	...	312	...
10	Fatehpur	1,642	676,939	...	...	...	...	...	278	...
	Total, United Provinces . .	18,340	6,081,648	...	...	...	...	...	18,250	14,310
BIHAR AND ORISSA.										
1	Angul . . . . .	...	...	...	...	...	...	...	819	1,969
2	Ranchi . . . . .	...	...	...	...	...	...	...	255	...
	Total, Bihar and Orissa . .	...	...	...	...	...	...	...	1,074	1,969
BOMBAY.										
1	Panch Mahals . . . . .	...	...	4,859	...	...	...	...	41	1,028
2	Ahmednagar . . . . .	...	...	9,500	...	...	...	...	...	5,667
3	Poona . . . . .	...	...	2,248	...	...	...	...	1,814	1,749
4	Kaira . . . . .	...	...	...	...	...	...	...	77	5,678
5	Kathiawar . . . . .	...	...	...	...	...	...	...	...	1,163
6	West Khandesh . . . . .	...	...	...	...	...	...	...	...	212
7	Satara . . . . .	...	...	...	...	...	...	...	257	2,021
8	Bijapur . . . . .	...	...	...	...	...	...	...	...	1,781
9	Belgaum . . . . .	...	...	...	...	...	...	...	...	1,100
	Thana . . . . .	...	...	...	...	...	...	...	...	496
	Total, Bombay . . . . .	...	...	16,607	...	...	...	...	2,189	20,895

Statement showing the number of persons on relief works and in receipt of gratuitous relief in the Districts of British Provinces and in Native States affected by famine or scarcity in India -contd.

For the week ending 15th February 1919.

No.	Name of District or State.	AREA UNDER FAMINE RELIEF.							TRACTS UNDER "SCARCITY" AND "OBSERVATION AND TEST."	
		Area affected in square miles.	Estimated population of area in column 3.	Number of persons employed on relief works.	NUMBER OF PERSONS ON GRATUITOUS AND SPECIAL RELIEF.			Grand total on relief.	Number of persons on test works.	Number of persons in receipt of gratuitous relief.
					Dependents of relief-workers, relieved on works.	Relieved in villages, kitchens, poor-houses, etc.	Total.			
1	2	3	4	5	6	7	8	9	10	11
	CENTRAL PROVINCES.									
1	Chanda	3,089	60,774	...	...	...	...	...	...	420
2	Betul	3,872	390,386	...	...	...	...	...	3,045	1,012
3	Seoni	1,459	154,810	...	...	...	...	...	2,603	1,003
4	Uamoh	2,816	333,047	...	...	...	...	...	1,525	2,964
5	Saugor	704	81,835	...	...	...	...	...	206	155
6	Jal-bulpore	3,912	745,892	...	...	...	...	...	2,312	8,880
	Total, Central Provinces . .	15,852	1,775,744	...	...	...	...	...	9,491	14,430
	MADRAS.									
1	Ganjam . . . . .	...	...	...	...	...	...	...	15,837	4,283
	Total, Madras . . . . .	...	...	...	...	...	...	...	15,837	4,283
	CENTRAL INDIA.				NATIVE STATES.					
1	Bundelkhand . . . . .	...	...	3,012	...	...	...	...	...	4,600
	Total, Central India . . . .	...	...	3,012	...	...	...	...	...	4,600

R. A. MANT,
Secretary to the Government of India.

No. 358-C.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

(FAMINE.)

Delhi, the 13th March 1919.

**Fifteenth Report of the Board of Management of the
Indian People's Famine Trust covering the calendar
year 1918.**

1. In addition to the annual meeting held on the 28th January 1918, a meeting of the Board was held on the 6th May 1918.

2. The report and the annual accounts for 1917 were passed at the annual meeting and a copy was forwarded to the Government of India in the Department of Revenue and Agriculture in accordance with rule 16 of the rules for the administration of the Trust.

3. At the meeting held on the 6th May 1918, it was decided (a) to invest the whole cash balance of the Fund, as near as may be, in 3 months' Treasury Bills, and (b) when these matured, to invest the proceeds in 3-year bonds of the 1918 Government of India loan. Treasury Bills of a value on maturity of Rs. 1,35,000 were accordingly purchased and the proceeds of the Bills were invested in War Bonds—1921 of an identical face value.

4. The interest realised during the year was devoted partly to the investment referred to above, the balance being placed to the credit of the current account of the Trust.

5. A statement of the assets of the Trust and an abstract of the accounts are given in Schedules I and II annexed.

6. The Endowment Fund stands at Rs. 28,10,000 as in last year.

M. F. GAUNTLETT.

The 9th January 1919.

R. A. MANT,
Secretary to the Government of India.

SCHEDULE I.**Indian People's Famine Trust.***Statement showing details of Assets as at 31st December 1918.*

	Amount.	TOTAL.
	<i>R a. p.</i>	<i>R a. p.</i>
Endowment Fund invested in Government Securities vested in the Treasurer of Charitable Endowments—		
Balance brought forward from 1913 . . .	28,10,000 0 0	...
Total Endowment Fund .	...	28,10,000 0 0
Government Securities representing Assets temporarily invested—		
Balance brought forward from 1917—		
3½ per cent. paper	3,99,600 0 0	...
4 per cent. paper	4,00,000 0 0	...
5 per cent. paper	2,81,500 0 0	...
Add—Purchases during the year of—		
5½ per cent. War Bonds—1921	1,35,000 0 0	...
Balance at close of the year—		
3½ per cent. paper	3,99,600 0 0	...
4 per cent. paper	4,00,000 0 0	...
5 per cent. paper	2,81,500 0 0	...
5½ per cent. War Bonds	1,35,000 0 0	12,16,100 0 0
Cash in Current Account in Bank of Bengal . .	...	72,932 10 3
Total available for expenditure . . . . .	...	12,89,032 10 3
GRAND TOTAL .	...	40,99,032 10 3

SCHEDULE II.
Accounts of the Indian People's Famine Trust.
Abstract of Cash Transactions for the year 1918.

RECEIPTS.	Amount.			Total.			PAYMENTS.			Amount.			Total.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Interest on Government Securities vested in the Treasurer of Charitable Endowments	82,425	0	0				Purchase of Government Securities			1,35,000	0	0			
Earnings of investments in Treasury Bills	2,550	0	0				Miscellaneous			0	15	0			
Interest on Government Securities representing Assets temporarily invested	44,537	10	5												
TOTAL RECEIPTS . . . . .	...	...	...	1,29,512	10	5	TOTAL PAYMENTS . . . . .			...	...	...	1,35,000	15	0
Opening balance, 1st January 1918 . . . . .	...	...	...	78,420	14	10	Closing balance on 31st December 1918 . . . . .			...	...	...	72,932	10	3
GRAND TOTAL . . . . .	...	...	...	2,07,933	9	3	GRAND TOTAL . . . . .			...	...	...	2,07,933	9	3

GOVERNMENT OF INDIA.
DEPARTMENT OF EDUCATION.

SANITARY.

PLAGUE.

Delhi, the 14th March 1919.

The following statement of plague seizures and deaths reported in India during the week ending the 1st March 1919 is published for general information :—

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BOMBAY PRESIDENCY AND SIND.	Northern	Bombay City	7	7
		Broach District	8	6
		Thana District	6	6
	Central	Ahmednagar District	2	1
		Satara District	41	22
		West Khandesh District . . . . .	....	1
		Nasik District	1	3
		Poona Town	1	1
		Poona District	1	2
		Sholapur Town	7	5
		Sholapur District	5	4
	Southern	Ratnagiri Port	12	14
		Belgaum District	16	14
		Dharwar District	71	39
	Sind	Bijapur District	5	8
		Karachi Town and Port	2*	2*
	Political Charges.	Baroda State	7	4
		Kolhapur and Southern Mahratta Country States	25	25
		Mundra Port	1	3
		Satara Agency	4	5
Mangrol Port		3	1	
Kathiawar Agency		5	2	
TOTAL			280	175
MADRAS PRESIDENCY.	...	Madras City	1	2
		Anantapur District	84 (a)	64 (b)
		Coimbatore District	151	102
		Cuddapah District	9	8
		Mangalore Port	1	1
		Bellary District	32	24
		Malabar District	5	3
		Chittoor District	2	2
		Kurnool District	3	3
		Salem District	25 (b)	16 (b)
		Guntur District	54 (c)	41 (b)
		Chingleput District	1 (b)	1 (b)
		Nellore District	1 (b)	...
		TOTAL . . . . .			369	266

* For two weeks.

(a) Seven imported.

(b) One imported.

(c) Three imported.

In the return for the week ending 22nd February 1919, the following additions should be made :—

Bombay Presidency { Kaira District add 1 case, 1 death.
Cambay State add 8 cases, 5 deaths.

Presidency or Provinces.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.	
BENGAL.	Presi- dency.	Calcutta	12	13	
		24-Parganas District	8	6	
		TOTAL	20	19	
BIHAR AND ORISSA.	Patna	Patna Town	5	5	
		Patna District	42	41	
		Gaya District	101	61	
		Shahabad District	75	55	
	Tirhut .	Saran District	355	289	
		Champaran District	26	24	
		Muzaffarpur District	126	136	
		Darbhanga District	351	351	
	Bhagalpur	Bhagalpur Town	28	17	
		Bhagalpur District	47	32	
		Monghyr District	162	124	
	TOTAL		1,323	1,135	
	UNITED PROVINCES.	Meerut .	Bulandshahr District	8	3
		Allahabad	Cawnpore District	3	3
			Fatehpur District	7	5
			Allahabad District	7	7
		Benares	Benares District	49	46
Jaunpur District			33	33	
Ghasipur District			84	90	
Ballia District			213	213	
Gorakhpur		Gorakhpur District	398	255	
		Basti District	150	109	
		Asamgarh District	140	115	
Lucknow		Lucknow District	19	19	
		Rae Bareilly District	3	4	
		Sitapur District	10	10	
Fyzabad		Fyzabad District	9	7	
		Gonda District	20	16	
		Bara Banki District	20	20	
TOTAL		1,168	965		
PUNJAB	Ambala .	Hissar District	7	13	
		Rohtak District	114	100	
		Ambala District	11	6	
	Jullundur	Ferozepore District	56	46	
	Lahore	Lahore District	28	26	
		Gurdaspur District	3	1	
		Gujranwala District	4	...	
	Rawal- pindi	Shahpur District	3	2	
		Jhelum District	1	5	
		Rawalpindi District	1	...	
		Attock District	26	16	
	Multan	Montgomery District	5	6	
		Lyallpur District	8	4	
		Multan District	1	...	
	Native States.	Patiala State	10	10	
		Jind State	25	24	
	TOTAL		308	259	

In the return for the week ending 22nd February 1919, the following addition should be made :—

Punjab—Shahpur District add 5 cases, 5 deaths.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BURMA.	Pegu	Rangoon Town	24	21
		Insein District	3	1
		Tharrawaddy District	24	24
		Pegu District	8	8
		Prome District	13	13
	Irrawaddy	Bassein Town	6	6
		Henzada District	7	7
	Tenasserim.	Toungoo District	6	6
		Thaon District	2	2
		Moulmein Town	1	3
	Mandalay	Mandalay Town	44	44
		Mandalay District	3	3
		Bhamo District	2	1
	Sagaing.	Shwebo District	4	3
		Sagaing District	44	39
		Lower Chindwin District	39	30
	Magwe	Minbu District	18	17
		Magwe District	3	3
	Meiktila.	Myingyan District	48	42
		Yamethin District	3	2
	Native States.	Southern Shan States	11	11
		TOTAL	313	286
CENTRAL PROVINCES.	Nagpur	Nagpur District	88	47
		Bhandara District	50	29
		Balaghat District	22	22
	Jubbulpore	Jubbulpore Town	19	
		Jubbulpore District	25	
		Seoni District	38	38
	Nerbudda	Garsinghpur District	1	1
		Betul District	14	14
		TOTAL	267	187
MYSORE STATE.		Bangalore Civil and Military Station	35	25
		Bangalore City	9	5
		Bangalore District	11	7
		Mysore District	8	8
		Kadur District	6	3
		Shimoga District	9	4
		Kolar District	38	30
		TOTAL	116	92

In the return for the week ending 22nd February 1919, the following correction should be made :—
 Burma—Read Mandalay Town for Mandalay District.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
HYDERABAD STATE.	...	Gulburgah District	7	6
		Raichur District	6	7
		Usmanabad District	66	65
		Bidar District	13	9
		Medak District	10	8
		Mahbubnagar District	5	8
		Hyderabad City and Suburbs	214	185
		Secunderabad	1	1
		Hyderabad Residency Basars	17	11
		Abilabad District	36	29
		TOTAL	375*	329*
CENTRAL INDIA.	...	Rewa State	50	38
		Bhopal State	4	4
		Schore Cantonment	1	...
		TOTAL	55	42
RAJPUTANA.	...	Bharatpur State	16	15
		TOTAL	16	15
		GRAND TOTAL	4,565	3,710

* Includes previous weeks. The actual number of cases and deaths during the week ending March 1st were 286 and 247, respectively.

DELHI:
The 13th March 1919.

F. H. G. HUTCHINSON, LIEUT.-COL., I.M.S.,

Sanitary Commissioner with the
Government of India.

H. SHARP,
Offg. Secretary to the Government of India.

**Statement of Approximate Gross Earnings of Indian
Railways.**

RAILWAYS.	MEAN MILEAGE WORKED.			TOTAL EARNINGS FOR WEEK ENDING			EARNINGS PER MEAN MILE WORKED FOR WEEK			TOTAL EARNINGS FROM 1ST APRIL TO—			COMPARED WITH CORRESPONDING PERIOD, 1913-14, + 2 DAYS.		COMPARED WITH CORRESPONDING PERIOD, 1917-18.	
	1914.	1918.	1919.	27th February 1914.	1st March 1918.	1st March 1919.	Rs.	Rt.	Ra.	27th February 1914.	1st March 1918.	1st March 1919.	Increase.	Decrease.	Increase.	Decrease.
State Railways.																
Bengal-Nagpur (including 2' 6" gauge lines)	402	2,695	2,695	8,88,766	13,67,097	11,64,000	Rs.	Rt.	Ra.	8,78,04,160	5,08,62,535	5,41,51,000	1,63,48,840	...	32,88,485	...
Bombay Extension	479	21	21	9,717	9,919	13,100	333	507	432	3,56,921	4,68,930	4,61,000	1,04,079	...	32,88,485	...
Bombay, Baroda and Central India	874	998	1,002	7,51,410	8,67,154	10,69,000	493	472	576	3,19,05,812	4,16,91,465	4,73,91,000	1,54,83,188	...	56,99,535	...
Bombay, Baroda and Central India (including 3' 3½" and 2' 6" gauge lines)	422	1,582	1,581	7,05,468	6,19,551	6,80,000	448	392	430	3,45,36,876	3,14,79,922	3,49,78,000	4,41,124	...	35,04,178	...
East Indian	865	2,671	2,612	21,87,228	26,29,757	27,50,000	851	1,004	1,053	9,41,31,502	10,75,45,963	12,43,05,000	3,01,73,499	...	1,67,56,417	...
Great Indian Peninsula	791	2,612	2,612	21,15,121	23,16,394	22,53,000	834	857	813	7,67,37,504	9,58,98,281	10,73,61,000	3,06,09,496	...	1,14,57,719	...
Agre-Delhi Chord	126	196	126	45,767	93,809	94,000	364	745	746	20,62,875	30,09,543	39,19,000	18,56,125	...	9,09,457	...
Baran-Kotah	78	40	40	4,088	1,872	4,400	101	47	110	1,55,475	1,51,662	1,82,000	26,525	...	30,388	...
Bombay, Baroda and Central India (British Section)	1,594	57	12	30,394	24,525	24,500	536	2,032	2,042	14,70,435	8,83,296	10,29,000	...	...	1,46,704	...
Cawnpore-Banda	78	33	76	1,859	6,344	6,300	57	82	83	58,125	2,80,479	2,84,000	2,85,875	...	3,521	...
Madras and Southern Mahratta (including 3' 3½" gauge lines)	387	2,551	2,550	7,93,922	10,67,740	10,52,000	313	418	413	3,35,15,377	4,97,28,198	4,90,20,000	1,55,04,833	...	32,96,802	...
North-Western (including 2' 6" gauge lines)	579	4,012	4,055	16,31,422	26,60,332	23,50,000	407	656	587	7,89,43,151	10,94,87,523	11,36,84,000	3,47,40,849	...	41,96,377	...
Oudh and Rohilkhand (including Cawnpore-Barkhal 3' 3½" link)	345	1,592	1,592	4,62,456	6,23,573	6,02,000	259	392	377	2,15,83,457	2,58,17,103	2,85,60,000	69,76,513	...	27,42,808	...
Assam-Bengal	159	813	893	1,57,844	1,75,321	1,73,000	196	195	200	63,08,651	66,55,378	69,21,000	6,12,949	...	2,65,123	...
Bombay, Baroda and Central India	387	1,826	1,839	6,68,538	7,65,339	8,33,000	356	416	447	2,68,75,748	3,16,44,594	3,84,50,000	1,15,74,352	...	69,05,103	...
Barnas	319	1,342	1,342	6,83,597	5,49,363	5,73,000	435	209	437	1,99,95,691	1,99,81,692	2,36,80,000	38,81,309	...	86,98,808	...
Burnas Extensions	212	187	187	68,821	65,492	69,000	315	297	316	18,70,329	18,13,179	22,47,000	8,76,671	...	4,33,821	...
Southern Shan States	121	23	70	1,109	7,534	6,000	48	109	96	28,258	4,04,329	4,38,000	4,09,742	...	33,671	...
Dhoke-Karnool	72	32	32	2,821	1,828	2,700	88	57	55	1,11,365	1,09,646	1,29,000	17,635	...	19,354	...
Jodhpur-Hyderabad (British Section)	311	124	124	22,536	43,507	31,310	151	851	256	11,94,936	18,40,442	17,20,000	5,25,084	...	1,10,416	...
Ludhrow-Bareilly	166	304	313	45,103	67,476	69,100	149	216	221	19,29,894	24,29,354	28,13,000	9,13,106	...	8,63,407	...
Myore	191	411	401	79,464	79,384	84,100	196	198	210	34,62,808	36,19,349	38,62,000	8,99,192	...	2,42,623	...
South Indian (including 5' 6" and 3' 6" gauge lines)	429	1,454	1,587	5,55,494	6,42,539	6,83,000	382	435	430	2,55,04,347	3,22,24,584	3,23,35,000	68,80,653	...	4,83,646	...
Travancore Branch	151	108	146	16,774	25,131	33,800	155	172	232	8,24,252	10,29,593	13,93,000	5,68,748	...	3,63,407	...
Tirhoot	223	785	804	2,28,056	2,14,156	2,08,000	291	266	259	93,16,506	84,09,066	97,17,000	4,00,494	...	18,07,394	...
Bombay-Jambhar	90	..	80	..	3,061	2,400	..	102	80	..	1,33,337	1,33,000	1,33,000	...	..	287
Jorhat (Provincial)	83	32	33	2,663	2,722	2,300	82	69	70	1,17,737	1,32,065	1,09,000	..	...	..	24,065
TOTAL	495	36,235	36,720	1,20,52,507	1,49,30,789	1,48,18,500	459	557	555	51,08,55,223	62,46,09,926	68,93,61,000	17,85,05,777	...	6,47,52,074	...
All other Railways.																
Amritsar-Patti	171	56	56	12,780	10,050	12,000	228	179	214	6,72,498	4,33,924	4,83,000	1,43,000	...	29,076	...
Bhopal-Itarsi (Native State Section)	519	45	45	..	29,918	29,500	..	665	656	..	10,78,731	12,47,000	12,47,000	...	1,08,269	...
Bhopal-Ujjain	151	114	114	21,459	21,459	24,700	220	189	217	9,96,585	8,04,392	10,74,000	77,415	...	2,69,708	...
Bina-Gooma-Baran	60	149	149	15,910	7,599	10,100	108	53	68	5,38,186	4,16,115	4,43,000	..	...	26,985	...
Delhi-Unailla-Kalka	357	239	239	63,743	65,184	95,000	290	356	397	28,56,839	40,33,492	41,81,000	19,24,141	...	1,47,508	...
Hardwar-Dehra	328	32	32	8,419	10,967	11,300	263	342	353	4,29,127	4,91,923	5,93,000	1,63,873	...	1,01,045	...
Jammu-Kashmir (Native State Section)	134	16	16	1,757	1,757	2,200	104	112	137	1,05,223	1,00,923	1,13,000	7,778	...	12,077	...
Jalandhar-Malerian	87	45	45	..	3,434	4,700	..	77	104	..	1,92,965	1,53,000	1,53,000	...	..	39,966
Kanpur-Chaabra	39	..	..	..	509	..	..	83	85	..	53,750	1,58,779	1,50,000	..	..	3,957
Kanpur-Mathura	330	..	..	..	8,055	3,400	..	305	340	..	1,58,779	1,50,000	1,50,000	..	..	3,957
Kanpur-Mathura	330	..	..	..	8,055	3,400	..	305	340	..	1,58,779	1,50,000	1,50,000	..	..	3,957

Station	300	350	400	450	500	550	600	650	700	750	800	850	900	950	1,000	1,050	1,100	1,150	1,200	1,250	1,300	1,350	1,400	1,450	1,500	1,550	1,600	1,650	1,700	1,750	1,800	1,850	1,900	1,950	2,000	2,050	2,100	2,150	2,200	2,250	2,300	2,350	2,400	2,450	2,500	2,550	2,600	2,650	2,700	2,750	2,800	2,850	2,900	2,950	3,000	3,050	3,100	3,150	3,200	3,250	3,300	3,350	3,400	3,450	3,500	3,550	3,600	3,650	3,700	3,750	3,800	3,850	3,900	3,950	4,000	4,050	4,100	4,150	4,200	4,250	4,300	4,350	4,400	4,450	4,500	4,550	4,600	4,650	4,700	4,750	4,800	4,850	4,900	4,950	5,000	5,050	5,100	5,150	5,200	5,250	5,300	5,350	5,400	5,450	5,500	5,550	5,600	5,650	5,700	5,750	5,800	5,850	5,900	5,950	6,000	6,050	6,100	6,150	6,200	6,250	6,300	6,350	6,400	6,450	6,500	6,550	6,600	6,650	6,700	6,750	6,800	6,850	6,900	6,950	7,000	7,050	7,100	7,150	7,200	7,250	7,300	7,350	7,400	7,450	7,500	7,550	7,600	7,650	7,700	7,750	7,800	7,850	7,900	7,950	8,000	8,050	8,100	8,150	8,200	8,250	8,300	8,350	8,400	8,450	8,500	8,550	8,600	8,650	8,700	8,750	8,800	8,850	8,900	8,950	9,000	9,050	9,100	9,150	9,200	9,250	9,300	9,350	9,400	9,450	9,500	9,550	9,600	9,650	9,700	9,750	9,800	9,850	9,900	9,950	10,000	10,050	10,100	10,150	10,200	10,250	10,300	10,350	10,400	10,450	10,500	10,550	10,600	10,650	10,700	10,750	10,800	10,850	10,900	10,950	11,000	11,050	11,100	11,150	11,200	11,250	11,300	11,350	11,400	11,450	11,500	11,550	11,600	11,650	11,700	11,750	11,800	11,850	11,900	11,950	12,000	12,050	12,100	12,150	12,200	12,250	12,300	12,350	12,400	12,450	12,500	12,550	12,600	12,650	12,700	12,750	12,800	12,850	12,900	12,950	13,000	13,050	13,100	13,150	13,200	13,250	13,300	13,350	13,400	13,450	13,500	13,550	13,600	13,650	13,700	13,750	13,800	13,850	13,900	13,950	14,000	14,050	14,100	14,150	14,200	14,250	14,300	14,350	14,400	14,450	14,500	14,550	14,600	14,650	14,700	14,750	14,800	14,850	14,900	14,950	15,000	15,050	15,100	15,150	15,200	15,250	15,300	15,350	15,400	15,450	15,500	15,550	15,600	15,650	15,700	15,750	15,800	15,850	15,900	15,950	16,000	16,050	16,100	16,150	16,200	16,250	16,300	16,350	16,400	16,450	16,500	16,550	16,600	16,650	16,700	16,750	16,800	16,850	16,900	16,950	17,000	17,050	17,100	17,150	17,200	17,250	17,300	17,350	17,400	17,450	17,500	17,550	17,600	17,650	17,700	17,750	17,800	17,850	17,900	17,950	18,000	18,050	18,100	18,150	18,200	18,250	18,300	18,350	18,400	18,450	18,500	18,550	18,600	18,650	18,700	18,750	18,800	18,850	18,900	18,950	19,000	19,050	19,100	19,150	19,200	19,250	19,300	19,350	19,400	19,450	19,500	19,550	19,600	19,650	19,700	19,750	19,800	19,850	19,900	19,950	20,000	20,050	20,100	20,150	20,200	20,250	20,300	20,350	20,400	20,450	20,500	20,550	20,600	20,650	20,700	20,750	20,800	20,850	20,900	20,950	21,000	21,050	21,100	21,150	21,200	21,250	21,300	21,350	21,400	21,450	21,500	21,550	21,600	21,650	21,700	21,750	21,800	21,850	21,900	21,950	22,000	22,050	22,100	22,150	22,200	22,250	22,300	22,350	22,400	22,450	22,500	22,550	22,600	22,650	22,700	22,750	22,800	22,850	22,900	22,950	23,000	23,050	23,100	23,150	23,200	23,250	23,300	23,350	23,400	23,450	23,500	23,550	23,600	23,650	23,700	23,750	23,800	23,850	23,900	23,950	24,000	24,050	24,100	24,150	24,200	24,250	24,300	24,350	24,400	24,450	24,500	24,550	24,600	24,650	24,700	24,750	24,800	24,850	24,900	24,950	25,000	25,050	25,100	25,150	25,200	25,250	25,300	25,350	25,400	25,450	25,500	25,550	25,600	25,650	25,700	25,750	25,800	25,850	25,900	25,950	26,000	26,050	26,100	26,150	26,200	26,250	26,300	26,350	26,400	26,450	26,500	26,550	26,600	26,650	26,700	26,750	26,800	26,850	26,900	26,950	27,000	27,050	27,100	27,150	27,200	27,250	27,300	27,350	27,400	27,450	27,500	27,550	27,600	27,650	27,700	27,750	27,800	27,850	27,900	27,950	28,000	28,050	28,100	28,150	28,200	28,250	28,300	28,350	28,400	28,450	28,500	28,550	28,600	28,650	28,700	28,750	28,800	28,850	28,900	28,950	29,000	29,050	29,100	29,150	29,200	29,250	29,300	29,350	29,400	29,450	29,500	29,550	29,600	29,650	29,700	29,750	29,800	29,850	29,900	29,950	30,000	30,050	30,100	30,150	30,200	30,250	30,300	30,350	30,400	30,450	30,500	30,550	30,600	30,650	30,700	30,750	30,800	30,850	30,900	30,950	31,000	31,050	31,100	31,150	31,200	31,250	31,300	31,350	31,400	31,450	31,500	31,550	31,600	31,650	31,700	31,750	31,800	31,850	31,900	31,950	32,000	32,050	32,100	32,150	32,200	32,250	32,300	32,350	32,400	32,450	32,500	32,550	32,600	32,650	32,700	32,750	32,800	32,850	32,900	32,950	33,000	33,050	33,100	33,150	33,200	33,250	33,300	33,350	33,400	33,450	33,500	33,550	33,600	33,650	33,700	33,750	33,800	33,850	33,900	33,950	34,000	34,050	34,100	34,150	34,200	34,250	34,300	34,350	34,400	34,450	34,500	34,550	34,600	34,650	34,700	34,750	34,800	34,850	34,900	34,950	35,000	35,050	35,100	35,150	35,200	35,250	35,300	35,350	35,400	35,450	35,500	35,550	35,600	35,650	35,700	35,750	35,800	35,850	35,900	35,950	36,000	36,050	36,100	36,150	36,200	36,250	36,300	36,350	36,400	36,450	36,500	36,550	36,600	36,650	36,700	36,750	36,800	36,850	36,900	36,950	37,000	37,050	37,100	37,150	37,200	37,250	37,300	37,350	37,400	37,450	37,500	37,550	37,600	37,650	37,700	37,750	37,800	37,850	37,900	37,950	38,000	38,050	38,100	38,150	38,200	38,250	38,300	38,350	38,400	38,450	38,500	38,550	38,600	38,650	38,700	38,750	38,800	38,850	38,900	38,950	39,000	39,050	39,100	39,150	39,200	39,250	39,300	39,350	39,400	39,450	39,500	39,550	39,600	39,650	39,700	39,750	39,800	39,850	39,900	39,950	40,000	40,050	40,100	40,150	40,200	40,250	40,300	40,350	40,400	40,450	40,500	40,550	40,600	40,650	40,700	40,750	40,800	40,850	40,900	40,950	41,000	41,050	41,100	41,150	41,200	41,250	41,300	41,350	41,400	41,450	41,500	41,550	41,600	41,650	41,700	41,750	41,800	41,850	41,900	41,950	42,000	42,050	42,100	42,150	42,200	42,250	42,300	42,350	42,400	42,450	42,500	42,550	42,600	42,650	42,700	42,750	42,800	42,850	42,900	42,950	43,000	43,050	43,100	43,150	43,200	43,250	43,300	43,350	43,400	43,450	43,500	43,550	43,600	43,650	43,700	43,750	43,800	43,850	43,900	43,950	44,000	44,050	44,100	44,150	44,200	44,250	44,300	44,350	44,400	44,450	44,500	44,550	44,600	44,650	44,700	44,750	44,800	44,850	44,900	44,950	45,000	45,050	45,100	45,150	45,200	45,250	45,300	45,350	45,400	45,450	45,500	45,550	45,600	45,650	45,700	45,750	45,800	45,850	45,900	45,950	46,000	46,050	46,100	46,150	46,200	46,250	46,300	46,350	46,400	46,450	46,500	46,550	46,600	46,650	46,700	46,750	46,800	46,850	46,900	46,950	47,000	47,050	47,100	47,150	47,200	47,250	47,300	47,350	47,400	47,450	47,500	47,550	47,600	47,650	47,700	47,750	47,800	47,850	47,900	47,950	48,000	48,050	48,100	48,150	48,200	48,250	48,300	48,350	48,400	48,450	48,500	48,550	48,600	48,650	48,700	48,750	48,800	48,850	48,900	48,950	49,000	49,050	49,100	49,150	49,200	49,250	49,300	49,350	49,400	49,450	49,500	49,550	49,600	49,650	49,700	49,750	49,800	49,850	49,900	49,950	50,000	50,050	50,100	50,150	50,200	50,250	50,300	50,350	50,400	50,450	50,500	50,550	50,600	50,650	50,700	50,750	50,800	50,850	50,900	50,950	51,000	51,050	51,100	51,150	51,200	51,250	51,300	51,350	51,400	51,450	51,500	51,550	51,600	51,650	51,700	51,750	51,800	51,850	51,900	51,950	52,000	52,050	52,100	52,150	52,200	52,250	52,300	52,350	52,400	52,450	52,500	52,550	52,600	52,650	52,700	52,750	52,800	52,850	52,900	52,950	53,000	53,050	53,100	53,150	53,200	53,250	53,300	53,350	53,400	53,450	53,500	53,550	53,600	53,650	53,700	53,750	53,800	53,850	53,900	53,950	54,000	54,050	54,100	54,150	54,200	54,250	54,300	54,350	54,400	54,450	54,500	54,550	54,600	54,650	54,700	54,750	54,800	54,850	54,900	54,950	55,000	55,050	55,100	55,150	55,200	55,250	55,300	55,350	55,400	55,450	55,500	55,550	55,600	55,650	55,700	55,750	55,800	55,850	55,900	55,950	56,000	56,050	56,100	56,150	56,200	56,250	56,300	56,350	56,400	56,450	56,500	56,550	56,600	56,650	56,700	56,750	56,800	56,850	56,900	56,95
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EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

DELHI, FRIDAY, MARCH 21, 1919.

BUDGET

OF THE

GOVERNMENT OF INDIA

MARCH 1919.

ACCOUNTS	1917-18
REVISED ESTIMATES	1918-19
BUDGET ESTIMATES	1919-20

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I.—General Statement of the Revenue and Expenditure charged to

	For details, vide Statement.	Accounts, 1917-1918.	Budget Estimate, 1918-1919. (a)	Revised Estimate, 1918-1919.	Budget Estimate, 1919-1920.
		£	£	£	£
Revenue—					
Principal Heads of Revenue—					
Land Revenue	A	21,607,246	22,798,600	20,805,900	22,686,400
Opium	"	3,078,903	3,191,800	3,229,000	3,056,200
Salt	"	5,499,487	3,492,200	4,216,300	3,914,300
Stamps	"	5,727,522	5,938,000	5,916,500	6,097,100
Excise	"	10,161,706	10,647,000	11,567,900	12,152,300
Customs	"	11,086,588	10,814,400	12,403,200	13,352,400
Income Tax	"	6,308,104	6,333,200	7,320,800	13,554,900
Other Heads	"	3,885,177	3,870,700	4,088,000	4,568,900
TOTAL PRINCIPAL HEADS . . . . .	...	67,304,733	67,085,900	69,547,600	79,388,500
Interest	A	2,170,108	3,552,600	3,842,900	3,637,400
Posts and Telegraphs	"	4,616,690	4,782,800	5,322,900	5,716,800
Mint	"	517,401	376,000	1,676,800	1,356,500
Receipts by Civil Departments	"	1,935,364	1,956,100	2,086,600	1,957,500
Miscellaneous	"	4,868,356	1,295,200	5,924,300	2,557,400
Railways : Net Receipts	"	24,141,708	22,983,700	25,347,400	21,372,900
Irrigation	"	5,063,879	5,320,400	5,402,300	5,511,900
Other Public Works	"	323,599	304,900	321,900	323,000
Military Receipts	"	1,720,509	1,532,700	1,713,600	1,587,300
TOTAL REVENUE . . . . .	...	112,662,347	109,190,300	121,186,200	123,404,200
DEFICIT . . . . .	...	...	...	4,538,200	...
TOTAL . . . . .	...	112,662,347	109,190,300	125,724,400	123,404,200

(a) The figures of the Budget estimates for 1918-19 shown in this statement and in statement II represent the estimates as presented sanction to which was received too late for the incorporation of the grant in the Budget statements.

(b) Include £12,700,000 in 1918-19 and £8,695,000 in 1919-20 for further assistance from Indian revenues towards the cost of the

DELHI,
FINANCE DEPARTMENT,
March 21, 1919.

M. F. GAUNTLETT,
Comptroller and Auditor General.

Revenue, of the Government of India, in India and in England.

	For details, vide Statement.	Accounts, 1917-1918.	Budget Estimate, 1918-1919. (a)	Revised Estimate, 1918-1919.	Budget Estimate, 1919-1920.
		£	£	£	£
Expenditure—					
Direct Demands on the Revenues	B	9,854,695	10,454,800	11,669,900	11,293,300
Interest	"	7,328,169	7,784,800	7,866,600	7,763,500
Posts and Telegraphs	"	3,567,730	3,931,400	4,116,500	4,580,200
Mint	"	167,382	170,000	267,000	284,500
Salaries and Expenses of Civil Departments	"	20,855,368	23,164,300	24,233,500	24,549,100
Miscellaneous Civil Charges	"	5,918,707	5,671,500	6,257,400	6,139,100
Famine Relief and Insurance	"	1,000,000	1,000,000	1,000,000	1,789,100
Railways: Interest and Miscellaneous Charges	"	14,227,385	13,782,000	14,154,000	14,468,900
Irrigation	"	3,784,838	3,923,700	3,988,300	4,071,100
Other Public Works	"	5,048,294	6,057,700	5,582,100	6,932,700
Military Services	"	30,763,650	30,532,700	(b) 45,639,600	(b) 42,782,300
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL . . .	...	102,516,218	106,477,400	124,774,900	124,653,800
<i>Add—Provincial Surpluses: that is, portion of allotments to Provincial Governments not spent by them in the year.</i>	End of B	2,256,623	572,800	1,091,000	...
<i>Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial Balances.</i>	"	197,568	441,200	111,500	1,918,200
TOTAL EXPENDITURE CHARGED TO REVENUE . . .	...	104,575,273	106,608,800	125,754,400	122,735,600
SURPLUS . . .	...	8,087,074	2,581,500	...	668,600
TOTAL . . .	...	112,662,347	109,190,300	125,754,400	123,404,200

to the Council last March and do not take account of the grant of £200,000 for technical and agricultural education, the Secretary of State's military forces raised in India.

E. M. COOK,
Controller of Currency.

H. F. HOWARD,
Secretary to the Government of India.

II.—General Statement of the Receipts and Disbursements of the

	For details, vide Statement.	RECEIPTS.			
		Accounts, 1917-1918.	Budget Estimate, 1918-1919.	Revised Estimate, 1918-1919.	Budget Estimate, 1919-1920.
		£	£	£	£
Surplus	C	8,087,074	2,581,500	...	668,600
Railway, Irrigation and other Capital not charged to Revenue—					
Capital raised through Companies towards outlay on State Railways	"	—500,000	—250,000	...	...
Capital contributed by Indian States towards construction of State Railways	"	100,000	38,800	...	...
Capital raised and deposited by Railway Companies (net) . . . . .	"	...	...	...	165,700
TOTAL CAPITAL ACCOUNT RECEIPTS		—400,000	—216,700	...	165,700
Debt, Deposits and Advances—					
Permanent Debt (net incurred)	C	69,239,218	...	...	724,000
Temporary Debt (net incurred)	"	49,267,455	...	15,737,600	...
Unfunded Debt (net incurred)	"	9,568,066	1,215,300	4,629,100	3,130,400
Deposits and Advances (net)	"	...	4,139,500	...	21,111,100
Loans and Advances by Provincial Governments (net Repayments)	"	528,737	119,100	...	...
Loans to Local Boards for Railway Construction (net Repayments)	"	...	8,700	17,300	9,000
Remittances (net)	"	...	2,000,000	2,373,600	6,174,300
Secretary of State's Bills drawn	"	24,799,964	...	6,599,200	12,250,000
Sterling Transfers on London drawn . . . . .	"	...	...	5,425,000	...
TOTAL DEBT, DEPOSITS AND ADVANCES		153,108,440	7,482,600	34,781,800	43,398,800
TOTAL RECEIPTS . . . . .	...	161,090,514	9,847,400	34,781,800	44,233,100
Opening Balance—India . . . . .	...	15,293,216	16,522,616	15,325,177	12,475,477
England . . . . .	...	11,391,998	15,781,193 ^(a)	16,625,416 ^(a)	18,200,616 ^(a)
TOTAL . . . . .	...	187,775,723	42,151,209	66,732,393	69,909,193

(a) Include balances of the Gold Standard Reserve as shown

Government of India, in India and in England.

	For details, vide Statement.	DISBURSEMENTS.			
		Accounts, 1917-1918.	Budget Estimate, 1918-1919.	Revised Estimate, 1918-1919.	Budget Estimate, 1919-1920.
		£	£	£	£
Deficit	C	...	...	4,568,200	...
Railway, Irrigation and other Capital not charged to Revenue—					
Outlay on Irrigation Works	"	372,991	466,700	257,400	433,300
Outlay on State Railways	"	3,571,464	3,704,400	4,304,100	16,370,500
Initial outlay on new Capital at Delhi	"	250,543	266,700	286,700	300,000
India's Financial Contribution to the War	"	100,000,000	...	...	...
Outlay of Railway Companies (net)	"	—694,144	631,600	261,000	1,499,400
Capital raised and deposited by Railway Companies (net)	"	805,810	2,242,400	1,388,900	...
TOTAL CAPITAL ACCOUNT DISBURSEMENTS . . . . .	...	104,306,664	7,311,800	6,498,100	18,603,200
Debt, Deposits and Advances—					
Permanent Debt (net discharged)	C	...	877,300	14,819,900	...
Temporary Debt (net discharged)	"	...	2,666,700	...	14,984,700
Deposits and Advances (net)	"	26,298,745	...	304,600	...
Loans and Advances by Imperial Government (net Advances)	"	52,624	59,500	68,000	59,500
Loans and Advances by Provincial Governments (net Advances) . . . . .	"	...	...	1,267,100	760,100
Loans to Local Boards for Railway Construction (net Advances)	"	268	...	...	...
Remittances (net)	"	381,749	...	...	...
Secretary of State's Bills paid	"	24,785,080	1,933,300	8,105,400	12,250,000
Sterling Transfers on London paid . . . . .	"	...	...	5,425,000	...
TOTAL DEBT, DEPOSITS AND ADVANCES . . . . .	...	51,518,466	5,536,800	29,990,000	28,064,300
TOTAL DISBURSEMENTS . . . . .	...	155,825,130	12,848,600	41,056,300	46,667,500
Closing Balance—India . . . . .	...	15,325,177	12,373,116	12,475,477	12,322,577
England . . . . .	...	16,625,416 ^(a)	17,029,493 ^(a)	13,200,616 ^(a)	10,919,116 ^(a)
TOTAL . . . . .	...	187,775,723	42,151,209	66,732,393	69,909,193

in the notes on pages 126 and 127.

E. M. COOK,
Controller of Currency.H. F. HOWARD,
Secretary to the Government of India.

A.—Statement of the Revenue of

HEADS OF REVENUE.	ACCOUNTS, 1917-1918.					REVISED	
	India.	England.	Total.	DISTRIBUTION OF TOTAL BETWEEN		India.	England.
				Imperial.	Provincial.		
Principal Heads of Revenue—	£	£	£	£	£	£	£
I.—Land Revenue	21,607,246	...	21,607,246	10,611,844	10,995,902	30,805,900	...
II.—Opium	3,078,908	...	3,078,908	3,078,908	...	3,229,000	...
III.—Salt	5,499,487	...	5,499,487	5,499,487	...	4,216,300	...
IV.—Stamps	5,727,522	...	5,727,522	2,918,379	2,809,143	5,916,500	...
V.—Excise	10,161,699	7	10,161,706	2,807,814	7,354,892	11,567,900	...
VI.—Provincial Rates	28,633	...	28,633	132	28,501	29,600	...
VII.—Customs	11,036,588	...	11,036,588	11,036,588	...	12,403,200	...
VIII.—Income Tax	6,308,104	...	6,308,104	4,092,373	2,215,731	7,320,800	...
IX.—Forest	2,731,284	...	2,731,284	118,049	2,613,235	2,904,200	...
X.—Registration	527,590	...	527,590	7,357	520,233	553,800	...
XI.—Tributes from Indian States	597,670	...	597,670	597,670	...	600,900	...
TOTAL	67,304,726	7	67,304,733	40,762,596	26,542,137	69,547,600	...
XII.—Interest	863,801	1,306,807	2,170,108	1,857,099	313,009	1,071,400	2,771,500
XIII.—Posts and Telegraphs	4,668,878	48,812	4,616,690	4,616,690	...	5,809,900	18,000
XV.—Mint	517,401	...	517,401	517,401	...	1,676,700	100
Receipts by Civil Departments—							
XVI.—Law and Justice { Courts	435,150	...	435,150	28,418	406,732	418,700	...
{ Jails	379,683	...	379,683	50,787	328,896	491,800	...
XVII.—Police	133,246	...	133,246	6,240	127,006	188,700	...
XVIII.—Ports and Pilotage	102,997	...	102,997	...	102,997	186,500	...
XIX.—Education	320,138	...	320,138	6,827	313,311	308,700	...
XXA.—Medical	92,634	392	92,926	1,500	91,426	105,800	800
XXB.—Sanitation	35,351	...	35,351	15,465	19,886	36,200	...
XXIA.—Agriculture	110,452	...	110,452	19,015	91,437	135,900	...
XXIB.—Scientific and Miscellaneous Departments	324,783	636	325,421	8,334	317,087	273,700	1,000
TOTAL	1,984,434	990	1,935,364	136,586	1,798,778	2,085,800	1,800
Miscellaneous—							
XXII.—Receipts in aid of Superannuation, etc.	174,582	88,074	212,656	133,668	78,988	184,000	39,600
XXIII.—Stationery and Printing	94,049	...	94,049	32,728	61,321	110,000	...
XXIV.—Exchange	3,145,186	...	3,145,186	3,145,186	...	4,400,000	...
XXV.—Miscellaneous	1,219,765	196,700	1,416,465	1,221,517	194,948	1,162,800	25,500
TOTAL	4,683,582	284,774	4,868,356	4,533,099	335,257	5,856,200	68,100
Railways—							
XVI.—State Railways (Gross Receipts)	45,840,227	107,294	45,947,521	45,938,406	9,115	51,033,300	20,600
Deduct—Working Expenses	20,905,895	...	20,905,395	20,897,168	8,227	24,544,300	...
Surplus profits paid to Companies, etc.	994,404	...	994,404	994,404	...	1,266,600	...
Net Receipts	23,940,428	107,294	24,047,722	24,046,834	888	25,223,400	20,600
XVIII.—Subsidised Companies (Government share of surplus profits and Repayment of advances of interest)	23,517	70,469	93,986	93,986	...	10,100	94,300
TOTAL	23,963,945	177,763	24,141,708	24,140,820	888	25,233,500	114,900
Irrigation—							
XXIX.—Major Works: Direct Receipts	2,990,581	...	2,990,581	1,271,404	1,719,177	3,182,500	...
Portion of Land Revenue due to Irrigation	1,768,895	...	1,768,895	962,721	806,174	1,937,300	...
XXX.—Minor Works and Navigation	304,403	...	304,403	116,777	187,626	332,400	...
TOTAL	5,063,879	...	5,063,879	2,350,902	2,712,977	5,402,200	...
Other Public Works—							
XXI.—Civil Works	323,599	...	323,599	59,083	264,566	321,900	...
Military Receipts—							
XXII.—Army: Effective	938,982	244,600	1,183,582	1,183,582	...	967,300	233,200
Non-Effective	84,495	85,853	120,348	120,348	...	73,800	86,000
XXIII.—Marine	1,023,477	280,453	1,303,930	1,303,930	...	1,041,000	269,200
XXIV.—Military Works	322,155	...	322,155	322,155	...	313,400	...
	94,424	...	94,424	94,424	...	90,000	...
TOTAL	1,440,056	280,453	1,720,509	1,730,509	...	1,444,400	269,200
Transfers between Imperial and Provincial Revenues . . . . .	...	...	...	-1,557,500	+1,557,500	...	...
TOTAL REVENUE	110,818,901	2,049,046	112,867,947	79,137,385	33,525,112	117,945,100	3,238,100

India, in India and in England.

ESTIMATE, 1918-1919.				BUDGET ESTIMATE, 1919-1920.						Increase + Decrease — of Budget, 1919-1920, as compared with Budget Estimate, 1918-1919.		Increase + Decrease — of Budget, 1919-1920, as compared with Revised Estimate, 1918-1919.	
TOTAL.	DISTRIBUTION OF TOTAL BETWEEN		Increase + Decrease — as compared with Budget Estimate, 1918-1919.	India.	England.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN		Increase + Decrease — of Budget, 1919-1920, as compared with Budget Estimate, 1918-1919.	Increase + Decrease — of Budget, 1919-1920, as compared with Revised Estimate, 1918-1919.			
	Imperial.	Provincial.					Imperial.	Provincial.					
20,805,900	9,985,700	10,820,200	-1,992,700	22,686,400	...	22,686,400	11,007,800	11,678,600	-112,200	+1,880,500			
3,229,000	3,229,000	...	+37,200	3,056,200	...	3,056,200	3,056,200	...	-135,600	-172,800			
4,216,800	4,216,800	...	+724,100	3,914,800	...	3,914,300	3,914,800	...	+422,100	-302,000			
5,916,500	3,018,900	2,897,600	-21,500	6,097,100	...	6,097,100	3,112,400	2,984,700	+159,100	+180,600			
11,567,900	3,192,100	8,375,800	+920,900	12,153,800	...	12,153,300	3,362,700	8,790,600	+1,506,300	+585,400			
29,600	100	29,500	+400	34,600	...	34,600	100	34,500	+5,400	+5,000			
12,403,200	12,403,200	...	+1,588,800	13,352,400	...	13,352,400	13,352,400	...	+2,538,000	+949,200			
7,320,800	4,861,600	2,459,200	+987,600	13,554,900	...	13,554,900	11,224,200	2,330,500	+7,221,700	+6,234,100			
2,904,200	156,600	2,747,600	+219,900	3,352,800	...	3,352,800	185,700	3,167,100	+668,500	+448,600			
553,300	7,700	545,600	+10,700	568,200	...	568,200	7,500	560,700	+25,600	+14,900			
600,900	600,900	...	-13,700	613,300	...	613,300	613,300	...	-1,300	+12,400			
69,547,600	41,672,100	27,875,500	+2,461,700	79,383,500	...	79,383,500	49,836,800	29,547,200	+12,297,600	+9,835,900			
3,842,900	3,572,000	370,900	+280,800	1,280,900	2,376,500	3,637,400	3,299,000	838,400	+84,900	-205,500			
5,322,900	5,322,900	...	+540,100	5,623,600	98,200	5,716,800	5,716,800	...	+934,000	+398,900			
1,676,800	1,676,800	...	+1,300,800	1,356,500	...	1,356,500	1,356,500	...	+980,500	-320,300			
413,700	22,000	391,700	-26,900	436,300	...	436,300	21,000	415,300	-4,300	+22,600			
491,300	85,200	406,100	+105,100	413,600	...	413,600	84,600	329,100	+27,400	-77,700			
188,700	6,200	182,500	+15,700	128,600	...	128,600	6,200	122,400	-44,400	-60,100			
136,500	...	136,500	+27,600	125,500	...	125,500	...	125,500	+16,600	-11,000			
303,700	8,800	296,900	-9,100	324,500	...	324,500	7,600	316,900	+11,700	+20,800			
105,900	1,400	104,500	+8,400	104,500	800	104,300	1,400	103,400	+7,300	-1,100			
36,200	10,000	26,200	+6,900	83,100	...	33,100	11,100	22,000	+3,800	-3,100			
135,900	19,200	116,700	-6,400	165,100	...	165,100	19,500	145,600	+22,800	+29,200			
274,700	14,800	259,900	+9,200	225,100	900	226,000	8,100	217,900	-39,500	-48,700			
2,086,600	105,600	1,921,000	+130,500	1,956,300	1,200	1,957,500	159,400	1,798,100	+1,400	-129,100			
223,600	135,000	88,600	+9,200	182,500	41,400	223,900	138,200	85,700	+9,500	+300			
110,000	49,100	60,900	+16,900	104,500	...	104,500	44,000	60,500	+11,400	-5,500			
4,400,000	4,400,000	...	+4,400,000	1,066,700	...	1,066,700	1,066,700	...	+1,066,700	-3,338,300			
1,190,700	960,200	230,500	+203,000	1,078,600	83,700	1,162,300	959,500	202,800	+174,600	-28,400			
5,924,300	5,544,300	880,000	+4,629,100	2,432,200	125,100	2,557,400	2,208,400	349,000	+1,262,200	-3,866,900			
51,053,900	51,045,200	8,700	+4,053,400	53,838,800	48,600	53,381,900	53,371,900	10,000	+6,381,400	+2,328,000			
24,544,300	24,536,200	8,100	-1,600,000	30,933,400	...	30,933,400	30,924,700	8,700	-7,889,100	-6,389,100			
1,266,600	1,266,600	...	-200,000	1,226,600	...	1,226,600	1,226,600	...	-160,000	+40,000			
25,243,000	25,242,400	600	+2,353,400	21,178,300	48,600	21,221,900	21,220,600	1,300	-1,667,700	-4,021,100			
104,400	104,400	...	+10,800	10,000	141,000	151,000	151,000	...	+56,900	+46,600			
25,347,400	25,346,800	600	+2,363,700	21,183,300	189,600	21,372,900	21,371,600	1,300	-1,610,800	-3,974,500			
3,132,500	1,855,100	1,777,400	+40,000	3,226,900	...	3,226,900	1,409,400	1,817,500	+134,400	+94,400			
1,937,300	1,049,100	888,200	+15,900	1,359,000	...	1,959,000	1,061,000	898,000	+87,600	+21,700			
332,400	114,800	217,600	+25,900	326,000	...	326,000	118,700	207,300	+19,500	-6,400			
5,402,200	2,519,000	2,883,200	+81,800	5,511,900	...	5,511,900	2,589,100	2,922,800	+191,500	+109,700			
321,900	53,900	268,000	+17,000	323,000	...	323,000	53,000	270,000	+18,100	+1,100			
1,200,400	1,200,400	...	+177,600	855,900	238,500	1,094,400	1,094,400	...	+71,600	-106,000			
109,800	109,800	...	-11,600	78,900	36,000	109,900	109,900	...	-11,400	+100			
1,310,200	1,310,200	...	+166,100	929,800	274,500	1,204,300	1,304,800	...	+60,200	-105,900			
313,400	313,400	...	+4,800	299,000	...	299,000	299,000	...	-9,600	-14,400			
90,000	90,000	...	+10,000	84,000	...	84,000	84,000	...	+4,000	-6,000			
1,713,600	1,713,600	...	+180,900	1,812,900	274,500	1,587,300	1,587,300	...	+54,600	-126,300			
...	-2,369,300	+2,299,300	...	...	...	...	-1,802,000	+1,802,000	...	...	
131,193,200	85,297,700	25,388,500	+11,995,900	130,344,100	3,080,160	133,424,260	86,875,400	37,028,800	+14,213,900	+2,218,000			

B.—Statement of the Expenditure charged to the

HEADS OF EXPENDITURE.	ACCOUNTS, 1917-1918.					REVISED	
	India.	England.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN		India.	England.
				Imperial.	Provincial.		
Direct Demands on the Revenues—	£	£	£	£	£	£	£
1.—Refunds and Drawbacks	587,922	...	587,922	455,890	132,032	1,248,500	...
2.—Assignments and Compensations	1,279,208	...	1,279,208	554,854	694,354	1,271,400	...
Charges in respect of Collection, &c.:—							
3.—Land Revenue	3,780,124	2,152	3,782,276	273,255	3,509,021	4,105,900	1,300
4.—Opium (including cost of Production)	1,107,387	1,395	1,108,782	1,108,782	...	1,886,600	600
5.—Salt (including cost of Production)	427,072	385	427,457	427,457	...	559,900	2,100
6.—Stamps	61,609	114,718	176,327	97,771	78,551	65,300	145,000
7.—Excise	484,816	232	484,548	146,174	338,374	586,000	400
9.—Customs	285,022	254	285,276	285,276	...	307,200	100
10.—Income Tax	42,518	...	42,518	21,703	20,815	57,700	...
11.—Forest	1,410,470	572	1,411,042	83,549	1,327,493	1,741,100	1,600
12.—Registration	269,344	...	269,344	2,027	267,317	289,200	...
TOTAL	9,734,992	119,703	9,854,695	3,486,738	6,367,957	11,518,300	151,100
Interest—							
13.—Interest on Debt	6,231,088	9,938,905	16,169,993	15,222,293	947,700	8,266,700	8,400,600
Deduct—Amounts chargeable to Railways†	4,502,528	3,652,953	8,155,481	8,155,481	...	4,650,800	3,688,600
" Amounts chargeable to Irrigation	1,391,180	124,415	1,515,595	779,811	735,784	1,415,700	124,500
Remainder chargeable on Ordinary Debt	387,380	6,161,537	6,498,917	6,367,001	211,916	2,200,200	4,689,500
14.—Interest on other obligations	829,252	...	829,252	829,252	...	1,026,900	...
TOTAL	1,166,632	6,161,537	7,328,169	7,116,253	211,916	3,227,100	4,689,500
15.—Post and Telegraphs	3,286,364	281,366	3,567,730	3,567,730	...	3,761,300	355,200
17.—Mint	146,488	20,894	167,382	167,382	...	225,000	42,000
Salaries and Expenses of Civil Departments—							
18.—General Administration	1,723,071	441,845	2,164,916	1,229,502	935,414	1,760,400	674,800
19.—Law and Justice { Courts	3,819,995	787	3,320,782	79,538	3,241,244	3,439,200	1,300
{ Jails	1,149,293	28	1,149,321	172,620	976,701	1,325,100	...
20.—Police	5,616,751	388	5,617,037	334,481	5,282,556	6,088,200	1,400
21.—Ports and Pilotage	196,878	...	196,878	...	196,878	206,500	...
22.—Education	3,883,097	11,577	3,394,674	123,305	3,271,369	3,958,400	14,800
23.—Ecclesiastical	132,389	281	132,670	132,670	...	139,100	800
24A.—Medical	902,243	553	902,796	83,171	819,625	1,051,600	14,100
24B.—Sanitation	607,879	1,268	609,147	67,372	541,770	687,400	1,500
25.—Political	2,059,157	42,112	2,092,269	1,908,022	184,247	3,396,800	21,700
25A.—Agriculture	699,823	2,510	702,333	82,099	620,234	818,500	6,400
26B.—Scientific and Miscellaneous Departments	469,333	43,367	512,700	320,581	192,119	631,300	44,300
TOTAL	20,310,709	544,659	20,855,368	4,563,361	16,292,007	23,452,400	781,100
Miscellaneous Civil Charges—							
27.—Territorial and Political Pensions	189,843	10,430	200,273	200,273	...	194,200	7,600
28.—Civil Furlough and Absentee Allowances	1,962	180,502	182,464	182,464	...	3,800	142,000
29.—Superannuation Allowances and Pensions	1,516,597	1,968,596	3,485,193	2,091,991	1,393,202	1,593,500	1,987,000
30.—Stationery and Printing	824,053	128,152	952,205	438,513	513,692	964,100	125,200
32.—Miscellaneous	601,858	496,714	1,098,572	809,442	289,130	708,200	567,000
TOTAL	3,134,313	2,784,394	5,918,707	3,722,683	2,196,024	3,463,800	2,793,600
Famine Relief and Insurance—							
33.—Famine Relief	3,765	...	3,765	2,832	933	677,600	...
34.—Construction of Protective Railways	—20	...	—20	—20	...	—800	...
35.—Construction of Protective Irrigation Works	342,980	1,489	344,469	344,469	...	319,600	1,000
36.—Reduction or Avoidance of Debt	651,806	...	651,806	651,806	...	2,100	...
TOTAL	998,511	1,489	1,000,000	999,087	913	999,000	1,000
Carried over	88,778,009	9,914,042	48,692,051	23,593,214	25,098,837	46,647,400	8,763,500

	ACCOUNTS, 1917-1918.			REVISED ESTIMATE, 1918-1919.		
	India.	England.	TOTAL.	India.	England.	TOTAL.
† Included under the following heads:—						
State Railways—Interest on Debt	4,485,506	3,571,703	8,057,209	4,629,700	3,555,400	8,185,100
Ditto —Interest chargeable against Companies on Advances	17,022	81,250	98,272	31,100	61,300	102,300
TOTAL	4,502,528	3,652,953	8,155,481	4,660,800	3,616,700	8,267,400

Revenues of India, in India and in England.

ESTIMATE, 1918-1919.			Increase + Decrease - as compared with Budget Estimate, 1918-1919.	BUDGET ESTIMATE, 1919-1920.					Increase + Decrease - of Budget, 1919-1920, as compared with Budget Estimate, 1918-1919.	Increase + Decrease - of Budget, 1919-1920, as compared with Revised Estimate, 1918-1919.
TOTAL.	DISTRIBUTION OF TOTAL BETWEEN			India.	England.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN			
	Imperial.	Provincial.					Imperial.	Provincial.		
£ 1,248,500 1,271,400 4,107,200 1,337,200 562,000 210,300 538,400 307,300 57,700 1,742,700 289,200	£ 1,105,500 544,400 284,500 1,337,200 562,000 181,200 159,800 307,800 29,500 129,400 2,100	£ 143,000 727,000 3,822,700 79,100 376,600 ... 28,200 1,612,300 287,100	£ +731,800 -58,600 +85,000 +82,900 +65,400 +16,900 +19,800 +14,800 +6,200 +281,600 +15,400	£ 698,800 1,296,100 4,150,700 1,045,500 608,700 67,500 570,800 314,000 95,200 2,048,500 803,200	£ 1,600 600 1,000 98,700 100 100 ... 5,000 ...	£ 693,200 1,296,100 4,152,300 1,046,100 604,700 168,200 570,700 314,100 85,200 2,051,500 303,200	£ 517,100 572,100 288,800 1,046,100 694,700 84,200 169,000 314,100 48,400 184,500 2,100	£ 176,100 724,000 3,886,000 81,600 401,700 ... 46,800 1,807,000 801,100	£ +178,500 -28,900 +139,100 -208,200 +108,100 -27,200 +53,600 +21,100 +43,700 +540,300 +29,400	£ -555,800 +24,700 +45,100 -291,100 +42,700 -44,100 +34,300 +6,800 +87,500 +308,800 +14,000
11,669,900	4,592,900	7,077,000	+1,215,100	11,186,200	107,100	11,293,300	3,829,000	7,464,300	+838,500	-376,600
16,667,300 8,287,400 1,540,200	15,674,800 8,287,400 796,600	992,500 ... 743,600	+397,800 -854,500 -70,900	8,920,000 4,859,000 1,439,100	7,819,900 8,699,600 124,600	16,739,900 8,558,600 1,563,700	15,672,800 8,558,600 813,100	1,067,100 ... 750,600	+470,400 -625,700 -94,400	+72,600 -271,200 -23,500
6,839,700 1,026,900	6,590,800 1,026,900	248,900 ...	-27,600 +109,900	2,621,900 1,145,900	3,995,700 ...	6,617,600 1,145,900	6,801,100 1,145,900	316,500 ...	-249,700 +228,900	-222,100 +119,000
7,866,600	7,617,700	248,900	+82,800	3,767,800	3,995,700	7,763,500	7,447,000	316,500	-20,800	-103,100
4,116,500	4,116,500	...	+185,100	3,921,400	658,800	4,580,200	4,580,200	...	+648,800	+463,700
267,000	267,000	...	+97,000	195,700	88,800	284,500	234,500	...	+114,500	+17,500
2,435,200 3,440,500 1,325,100 6,039,900 206,500 3,973,200 139,900 1,065,600 688,900 3,418,500 824,900 675,600	1,480,600 80,500 168,300 841,700 ... 148,900 139,900 101,600 81,700 3,220,500 87,400 325,200	954,600 3,860,000 1,156,800 5,697,900 206,500 3,824,300 ... 964,000 607,200 192,000 737,500 850,400	+171,700 +46,100 +171,400 +173,000 +5,600 -248,800 +8,100 +28,700 -93,100 +785,800 -17,900 +43,100	1,758,900 3,587,700 1,247,100 6,386,400 219,600 4,875,600 145,600 1,810,600 992,700 1,769,600 1,012,200 639,100	592,400 5,800 ... 3,500 ... 13,000 900 37,500 1,500 14,200 5,400 29,900	2,351,300 3,543,500 1,247,100 6,339,900 219,600 4,888,600 146,400 1,348,100 994,200 1,783,800 1,017,600 669,000	1,388,900 84,500 170,600 356,400 ... 367,800 146,400 135,900 177,300 1,575,500 96,900 311,800	962,400 3,459,000 1,078,500 5,983,500 219,600 4,520,800 ... 1,212,200 816,900 208,300 920,700 357,700	+87,800 +149,100 +93,400 +473,300 +18,700 +667,100 +9,600 +311,200 +212,200 -848,900 +174,800 +36,500	-83,900 +103,000 -78,000 +300,300 +13,100 +975,400 +6,500 +283,500 +305,300 -1,634,700 +192,700 -6,600
24,233,500	6,182,300	18,051,200	+1,069,200	23,845,000	704,100	24,549,100	4,811,500	19,737,600	+1,384,800	+315,600
186,600 145,800 3,560,500 1,089,300 1,275,200	186,600 145,800 2,098,600 508,300 855,900	... ... 1,461,900 581,100 419,300	-20,800 -49,500 -11,100 +137,400 +529,900	197,500 2,300 1,640,100 851,800 1,001,900	3,400 300,000 1,978,000 188,800 26,300	200,900 302,300 3,618,100 989,600 1,028,200	200,900 302,800 2,107,800 894,600 231,400	... ... 1,510,300 595,000 796,800	-6,500 +107,000 +46,500 +87,700 +282,900	+14,300 +153,500 +57,600 -99,700 -247,000
6,257,400	3,795,100	2,462,300	+585,900	3,693,100	2,446,000	6,139,100	3,237,000	2,902,100	+467,600	-118,300
677,600 -300 320,600 2,100	513,800 -800 320,600 2,100	163,800	+637,200 +200 -86,100 -551,800	1,435,800 ... 353,500 ...	... ... 800 ...	1,435,800 ... 353,300 ...	1,080,400 ... 353,300 ...	355,400	+1,395,400 +500 -53,400 -553,400	+758,200 +300 +32,700 -2,100
1,000,000	836,200	163,800	...	1,782,300	800	1,789,100	1,438,700	355,400	+789,100	+789,100
55,410,900	27,407,700	28,008,200	+3,234,600	48,897,500	8,001,800	56,398,800	25,622,900	30,775,900	+4,222,500	+987,900

BUDGET ESTIMATE, 1919-1920.		
India.	England.	TOTAL.
£ 4,886,800 22,200 4,869,000	£ 3,618,400 81,200 3,699,600	£ 8,455,200 103,400 8,558,600

B.—Statement of the Expenditure charged to the

HEADS OF EXPENDITURE.	ACCOUNTS, 1917-1918.					REVISED	
	India.	England.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN		India.	England.
				Imperial.	Provincial.		
	£	£	£	£	£	£	£
Brought forward	38,778,009	9,914,042	48,692,051	23,593,214	25,098,837	46,847,400	8,783,500
Railways—							
38.—State Railways: Interest on Debt	4,485,506	3,571,703	8,057,209	8,057,209	...	4,629,700	3,555,400
Annuities in purchase of Railways	...	3,357,623	3,357,623	3,357,623	...	...	3,357,600
Sinking Funds	...	333,477	333,477	333,477	...	...	242,800
Expenses against Companies on Advances	17,022	81,250	98,272	98,272	...	21,100	81,200
Interest on Capital deposited by Companies	57,830	2,205,846	2,263,676	2,263,676	...	52,200	2,126,600
40.—Subsidised Companies: Land, etc.	64,062	...	64,062	63,888	674	24,000	...
41.—Miscellaneous Railway Expenditure	53,066	...	53,066	53,046	20	63,400	...
TOTAL	4,677,486	9,549,899	14,227,385	14,226,691	694	4,790,400	9,363,600
Irrigation—							
42.—Major Works: Working Expenses	1,404,487	...	1,404,487	670,934	733,553	1,409,900	...
Interest on Debt	1,391,180	124,415	1,515,595	779,811	735,784	1,415,700	124,500
43.—Minor Works and Navigation	861,771	—15	861,756	253,352	611,404	1,038,100	100
TOTAL	3,660,438	124,400	3,784,838	1,704,097	2,080,741	3,868,700	124,600
Other Public Works—							
44.—Construction of Railways charged to Provincial Revenues	—766	...	—766	...	—766	6,100	...
45.—Civil Works	5,006,993	42,067	5,049,060	762,509	4,286,551	5,530,600	45,400
TOTAL	5,006,227	42,067	5,048,294	762,509	4,285,785	5,536,700	45,400
Military Services—							
46.—Army: Effective	21,085,982	3,908,325	24,994,307	24,994,307	...	25,697,100	2,545,500
Non-Effective	974,792	2,124,805	3,099,597	3,099,597	...	1,066,000	2,511,400
	22,060,774	6,033,130	28,093,904	28,093,904	...	26,763,100	5,056,900
46A.—Marine	449,678	358,146	807,824	807,824	...	410,800	598,800
47.—Military Works	1,809,735	51,374	1,861,109	1,861,109	...	2,728,000	83,000
47A.—Special Defences (1902)	8,814	—8,001	813	813	...	...	...
TOTAL	24,329,001	6,484,649	30,763,650	30,763,650	...	29,901,900	5,787,700
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	76,451,161	26,065,057	102,516,218	71,050,161	31,466,057	100,740,100	24,031,300
Add—Portion of Allotments to Provincial Governments not spent by them in the year	2,256,623	...	2,256,623	...	2,256,623	1,091,000	...
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	197,568	...	197,568	...	197,568	111,500	...
Total Expenditure charged to Revenue	78,510,216	26,065,057	104,575,273	71,050,161	33,525,112	101,719,600	24,031,800

ACCOUNTS, 1917-1918.

Capital Expenditure not charged to Revenue—

48.—State Railways

49.—Irrigation Works

TOTAL

51.—Initial Expenditure on new Capital at Delhi

52.—India's Financial Contribution to the War

India.	England.	TOTAL.
£	£	£
3,132,081	439,433	3,571,464
372,528	463	372,991
3,504,559	439,896	3,944,455
244,257	6,286	250,543
...	100,000,000	100,000,000

Revenues of India, in India and in England—continued.

ESTIMATE, 1918-1919.			Increase + Decrease — as compared with Budget Estimate, 1918-1919.	BUDGET ESTIMATE, 1919-1920.					Increase + Decrease — of Budget, 1919-1920, as compared with Budget Estimate, 1918-1919.	Increase + Decrease — of Budget, 1919-1920, as compared with Revised Estimate, 1918-1919.
TOTAL.	DISTRIBUTION OF TOTAL BETWEEN			India.	England.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN			
	Imperial.	Provincial.					Imperial.	Provincial.		
£	£	£	£	£	£	£	£	£	£	£
55,410,900	27,407,700	28,003,200	+ 3,234,600	48,397,500	8,001,300	56,398,800	25,622,900	30,775,900	+ 4,222,500	+ 987,900
8,185,100	8,185,100	...	+ 850,800	4,836,800	3,618,400	8,455,200	8,455,200	...	+ 620,900	+ 270,100
3,357,600	3,357,600	...	...	...	3,357,600	3,357,600	3,357,600	...	...	...
242,800	242,800	...	...	...	255,500	255,500	255,500	...	+ 12,700	+ 12,700
102,300	102,300	...	+ 3,700	22,200	81,200	103,400	103,400	...	+ 4,500	+ 1,100
2,178,800	2,178,800	...	- 9,900	58,100	2,113,400	2,166,500	2,166,500	...	- 22,200	- 12,300
24,000	23,300	700	- 9,800	44,000	...	44,000	43,300	700	+ 10,700	+ 20,000
63,400	63,300	100	+ 86,700	86,700	...	86,700	86,600	100	+ 60,000	+ 23,800
14,154,000	14,153,200	800	+ 372,000	5,042,800	9,426,100	14,468,900	14,468,100	800	+ 686,900	+ 314,900
1,409,900	681,400	728,500	- 59,100	1,418,100	...	1,418,100	689,900	728,200	- 50,900	+ 8,200
1,540,200	796,600	743,600	+ 70,800	1,439,100	124,600	1,563,700	818,100	750,800	+ 94,400	+ 23,500
1,038,200	320,000	718,200	+ 47,800	1,089,300	...	1,089,300	340,400	748,900	+ 98,900	+ 51,100
3,988,300	1,793,000	2,190,300	+ 59,600	3,946,500	124,600	4,071,100	1,843,400	2,227,700	+ 142,400	+ 82,800
6,100	...	6,100	+ 5,400	5,100	...	5,100	...	5,100	+ 4,400	- 1,000
5,576,000	867,400	4,708,600	- 481,000	6,868,900	68,700	6,927,600	990,100	5,937,500	+ 870,600	+ 1,351,600
5,582,100	867,400	4,714,700	- 475,600	6,869,000	68,700	6,932,700	990,100	5,942,600	+ 875,000	+ 1,350,800
38,242,600	38,242,600	...	+ 18,584,200	32,382,100	2,793,100	35,175,200	35,175,200	...	+ 10,516,800	- 3,067,400
3,577,400	3,577,400	...	+ 444,900	1,191,400	8,368,100	4,554,500	4,554,500	...	+ 1,422,000	+ 977,100
41,820,000	41,820,000	...	+ 14,029,100	33,578,500	6,156,200	39,729,700	39,729,700	...	+ 11,938,800	- 2,090,300
1,009,600	1,009,600	...	+ 49,300	416,000	815,600	1,231,600	1,231,600	...	+ 271,300	+ 222,000
2,810,000	2,810,000	...	+ 1,028,500	1,778,000	43,000	1,821,000	1,821,000	...	+ 39,500	- 989,000
...
(a) 45,639,600	45,639,600	...	+ 15,106,900	35,767,500	7,014,800	(a) 42,782,300	42,782,300	...	+ 12,249,600	- 2,857,300
12,74,900	89,865,900	34,909,000	+ 18,297,500	100,023,300	24,630,500	124,653,800	85,706,800	38,947,000	+ 18,176,400	- 121,100
1,091,000	...	1,091,000	+ 518,400	...	...	...	...	...	- 572,600	- 1,091,000
111,500	...	111,500	+ 329,700	1,918,200	...	1,918,200	...	1,918,200	- 1,477,000	- 1,806,700
125,754,400	89,865,900	35,888,500	+ 19,145,600	98,105,100	24,630,500	122,735,600	85,706,800	37,028,800	+ 16,126,800	- 3,018,800

REVISED ESTIMATE, 1918-1919.

BUDGET ESTIMATE, 1919-1920.

India.	England.	TOTAL.	India.	England.	TOTAL.
£	£	£	£	£	£
3,700,700	603,400	4,304,100	9,080,000	2,310,500	11,390,500
256,200	1,200	257,400	424,800	8,500	433,300
3,956,900	604,600	4,561,500	9,484,800	7,819,000	17,303,800
284,100	2,600	286,700	226,700	78,300	305,000
...

(a) Include £12,700,000 in 1918-19 and £8,695,000 in 1919-20 for further assistance from Indian revenues towards the cost of the military forces raised in India.

C.—Statement of Receipts and Disbursements of the

	ACCOUNTS, 1917-1918.			REVISED ESTIMATE, 1918-1919.			BUDGET ESTIMATE, 1919-1920.		
	India.	England.	TOTAL.	India.	England.	TOTAL.	India.	England.	TOTAL.
Revenue (from Statement A) .	110,618,301	2,049,046	112,667,347	117,948,100	2,238,100	121,186,200	120,844,100	2,060,100	123,404,200
Excess of Revenue over Expenditure charged to Revenue			8,087,074			4,568,200			668,600
Railway, Irrigation, and other Capital not charged to Revenue—									
Capital raised through Companies towards outlay on State Railways .	—500,000	...	—500,000	...	...	...	...	...	...
Capital contributed by Indian States towards construction of State Railways .	100,000	...	100,000	...	...	...	...	...	...
OUTLAY OF RAILWAY COMPANIES—									
Repayments .	...	10,842	10,842	...	47,100	47,100	...	22,000	22,000
NET			0			0			0
RAISED AND DEPOSITED BY RAILWAY COMPANIES—									
On account of Subscribed Capital .	276,690	...	276,690	143,000	...	143,000	165,700	3,576,400	3,742,100
NET			0			0			165,700
Permanent Debt Incurred—									
Sterling Debt—									
British Government 5 per cent. War loan, 1929-47	...	64,927,000		...	...		...	...
Rupce Debt—									
Rupce Loan .	...	...		2,645,800	...		10,000,000	...	
5½ per cent. War Bonds 1925	...	...		16,955,800	...		1,000	...	
Ditto 1928	...	...		600	...		3,000	...	
5 per cent. War Loan 1929-47	7,622,561	...		...	...		...	...
TOTAL	7,622,561	64,927,000	72,549,561	19,602,000		19,602,000	10,004,000	...	10,004,000
NET			69,239,218			0			724,000
Temporary Debt Incurred—									
5½ per cent. War Bonds 1920	11,431,235	...		500	...		...	...
Do. do. 1922	6,455,886	...		100	...		...	...
Do. do. 1921	...	...		17,089,400	...		4,600	...	
Do. do. 1923	...	...		1,869,400	...		700	...	
Treasury Bills .	29,047,000	...		58,198,300	...		29,047,000	...	
Other Temporary Loans .	2,666,667	...		12,071,500	...		...	...
TOTAL	49,600,788	...	49,600,788	88,694,200	...	88,694,200	29,052,300	...	29,052,300
NET			49,267,455			15,737,600			0
Unfunded Debt—									
Post Office Cash Certificates	6,667,282	...		2,138,300	...		2,000,000	...	
Deposits of Service Funds .	86,954	59		85,500	...		85,000	...	
Savings Bank Deposits .	11,233,707	...		12,918,500	...		12,196,800	...	
TOTAL	17,987,943	59	17,988,002	15,187,300	...	15,187,300	14,281,800	...	14,281,800
NET			9,568,066			4,629,100			3,130,400
Deposits and Advances—									
Balances of Provincial Allotments .	2,256,628	...		1,091,000	...		...	...
Appropriation for Reduction or Avoidance of Debt .	651,806	...		2,100	...		...	...
Deposits of Local Funds—									
District Funds .	5,806,816	...		5,937,400	...		5,787,600	...	
Other Funds .	1,187,271	...		1,288,900	...		1,243,800	...	
Deposits of Sinking Funds .	17,140	...		17,800	...		18,500	...	
Gold Standard Reserve .	888,268	33,585,292		270,000	81,778,500		...	39,303,800	
Paper Currency Reserve .	...	79,266,406		...	115,584,100		...	108,295,100	
Do. Depreciation Fund	...	1,222,580		...	763,500		...	274,900	
Depreciation Fund for War Loan (1929-47) .	276,687	...		273,300	...		273,400	...	
Special Reserve .	...	...		...	22,797,900		...	6,940,000	
Deposit Account with the United States of America .	...	...		85,173,800	...		7,379,300	...	
Departmental and Judicial Deposits .	40,669,674	...		40,892,000	...		38,440,000	...	
Advances .	8,598,820	2,472,769		18,013,600	2,159,800		9,324,900	432,200	
Expense Accounts .	157,790	...		431,100	...		13,205,600	...	
Miscellaneous .	2,607,987	742,931		411,100	1,169,900		300,000	828,500	
TOTAL	62,918,362	117,289,978	180,208,340	103,287,100	174,253,300	277,540,300	75,972,800	156,074,500	232,047,100
NET			0			0			21,111,100
Carried over	248,619,645	184,276,926		344,811,700	177,538,400		249,820,600	162,738,000	

Government of India, in India and in England.

	ACCOUNTS, 1917-1918.			REVISED ESTIMATE, 1918-1919.			BUDGET ESTIMATE, 1919-1920.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
Expenditure, Imperial and Provincial (from Statement B)	78,451,181	26,065,057	102,516,218	100,740,100	24,034,800	124,774,900	100,023,300	24,630,500	124,653,800
Add—Provincial Surpluses transferred to "Deposits"	2,256,623	...	2,256,623	1,091,000	...	1,091,000	...	...	...
Deduct—Provincial Deposits charged to "Deposits"	197,568	...	197,568	111,500	...	111,500	1,918,200	...	1,918,200
TOTAL	78,510,216	26,065,057	104,575,273	101,719,600	24,034,800	125,754,400	98,105,100	24,630,500	122,735,600
Railway, Irrigation, and other Capital not charged to Revenue—									
OUTLAY ON IRRIGATION WORKS	372,528	463	372,991	256,300	1,200	257,500	424,800	8,500	433,300
OUTLAY ON STATE RAILWAYS	3,182,081	439,483	3,621,564	3,700,700	603,400	4,304,100	9,060,000	7,310,500	16,370,500
INITIAL EXPENDITURE ON NEW CAPITAL AT DELHI	244,257	6,286	250,543	284,100	2,600	286,700	226,700	73,300	300,000
INDIA'S FINANCIAL CONTRIBUTION TO THE WAR	...	100,000,000	100,000,000	...	...	...	...	...	...
OUTLAY OF RAILWAY COMPANIES—									
Payments for Capital Outlay	-993,543	310,240	-683,302	-298,200	606,300	308,100	-1,750,600	3,272,000	1,521,400
NET			-694,144			261,000			1,499,400
RAISED AND DEPOSITED BY RAILWAY COMPANIES—									
Payments for Discharge of Debentures	...	1,082,500	1,082,500	...	1,531,900	1,531,900	...	3,576,400	3,576,400
NET			805,810			1,388,900			0
Permanent Debt Discharged—									
<i>Sterling Debt—</i>									
British Government 5 per cent. War Loan, 1929-47	...	...	...	...	33,415,000	...	...	8,900,000	...
India Bonds	...	500,000	...	...	500,000	...	...	...	...
India 4 p. c. Stock	...	163	...	...	...	...	...	...	...
<i>Ruppes Debt—</i>									
5 p. c. War Loan, 1929-47	278,547	...	...	330,000	...	...	293,300	...	...
4 p. c. Loans	420,420	...	...	83,900	...	...	80,000	...	...
3½ p. c. Loans	2,021,430	...	...	79,000	...	...	...	...	...
3 p. c. Loan	94,763	...	...	14,000	...	...	6,700	...	...
Provincial debentures	20	...	...	...	...	...	...	...	...
TOTAL	2,810,180	500,163	3,310,343	506,900	33,915,000	34,421,900	380,000	8,900,000	9,280,000
NET			0			14,819,900			0
Temporary Debt Discharged—									
5½ p. c. War Bonds, 1920	...	...	...	2,700	...	...	...	...	...
Ditto 1922	...	...	...	22,500	...	...	...	...	...
Treasury Bills	...	...	...	58,193,300	...	...	44,047,000	...	...
Other Temporary Loans	333,333	...	...	14,738,100	...	...	...	...	...
TOTAL	333,333	...	333,333	72,956,600	...	72,956,600	44,047,000	...	44,047,000
NET			0			0			14,994,700
Unfunded Debt—									
Post Office Cash Certificates	744,813	...	...	2,546,600	...	...	2,000,000	...	...
Special Loans	220	...	...	4,000	...	...	200	...	...
Deposits of Services Funds	96,349	...	...	99,500	...	...	99,500	...	...
Savings Bank Deposits	7,579,054	...	...	7,855,100	...	...	9,051,600	...	...
TOTAL	8,419,936	...	8,419,936	10,508,200	...	10,508,200	11,151,400	...	11,151,400
NET			0			0			0
Deposits and Advances—									
Balances of Provincial Allotments	197,568	...	...	111,500	...	...	1,918,200	...	...
Deposits of Local Funds—									
District Funds	5,680,642	...	...	5,795,400	...	...	5,795,600	...	...
Other Funds	1,156,951	...	...	1,246,600	...	...	1,301,500	...	...
Gold Standard Reserve	1,339,686	33,586,240	...	...	31,778,900	...	...	39,303,800	...
Paper Currency Reserve	...	79,266,406	...	...	115,584,100	...	...	108,295,100	...
Do. Depreciation Fund	...	1,222,566	...	...	763,600	...	...	274,900	...
Depreciation Fund for War Loan (1929-47)	256,557	...	...	293,400	...	...	273,400	...	...
Special Reserve	...	20,000,309	...	...	9,737,800	...	...	...	...
Deposit account with the United States of America	2,533,084	...	...	38,020,000	...	...	2,000,000	...	...
Departmental and Judicial Deposits	39,709,033	...	...	38,402,100	...	...	41,087,800	...	...
Advances	9,099,831	2,496,200	...	17,612,300	2,358,800	...	9,235,800	1,086,600	...
Suspense Accounts	9,308,748	...	...	15,552,800	...	...	1,700	...	...
Miscellaneous	110,064	543,188	...	300	587,800	...	...	510,600	...
TOTAL	69,392,164	137,114,921	206,507,085	117,084,400	160,810,500	277,844,900	61,465,000	149,471,000	210,936,000
NET			26,298,745			304,600			0
Carried over	162,221,108	265,519,083		306,668,500	221,505,700		223,109,400	197,342,200	

C.—Statement of Receipts and Disbursements of the

	ACCOUNTS, 1917-1918.			REVISED ESTIMATE, 1918-1919.			BUDGET ESTIMATE, 1919-1920.		
	India.	England.	TOTAL.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	248,619,645	184,276,925		344,811,700	177,538,400		249,820,500	162,733,000	
Loans and Advances by Imperial Government	333,571	...	333,571	898,900	...	898,900	192,200	...	192,200
Net			0			0			0
Loans and Advances by Provincial Governments	1,130,621	...	1,130,621	970,000	...	970,000	1,804,200	...	1,804,200
Net			528,737			0			0
Loans to Local Boards for Railway Construction	41,732	...	41,732	17,300	...	17,300	9,000	...	9,000
Net			0			17,300			9,000
Remittances—									
Inland Money Orders	50,414,221	...		51,200,000	...		52,666,700	...	
Other Local Remittances	225,834	...		16,842,300	...		8,582,800	...	
Other Departmental Accounts	43,884	...		3,000	...		4,100	...	
Net Receipts by Civil Treasuries from—									
Railways	20,566,423	...		20,133,800	...		19,456,300	...	
Net Receipts from Civil Treasuries by—									
Posts and Telegraphs	8,389,271	...		4,743,800	...		1,228,600	...	
Marine	7,785,456	...		5,008,300	...		4,246,400	...	
Military Works	3,878,222	...		4,624,700	...		593,200	...	
Military	72,662,471	...		106,861,100	...		49,599,900	...	
Remittance Account between England and India—									
Transfers through Currency	...	3,000,000		6,333,300	...		...	...
Purchase of Silver	12,939,900	...		41,166,700	...		16,800,000	...	
War Office transactions	34,490,546	68,780,995		9,913,000	92,546,000		1,450,000	40,650,000	
Railway transactions	942,234	39,983		1,009,800	22,700		7,488,100	517,000	
Other	6,431,780	17,251,844		9,331,300	17,137,300		9,958,300	6,688,000	
TOTAL	218,778,742	89,072,271	307,851,013	276,670,400	109,706,000	386,376,400	172,074,200	47,855,000	219,929,200
Net			0			2,373,600			6,174,300
Secretary of State's Bills drawn	...	(a) 24,799,964	24,799,964	...	(c) 6,599,200	6,599,200	...	12,250,000	12,250,000
Sterling Transfers on London drawn	...	...	...	5,425,000	...	5,425,000	...	...	...
TOTAL RECEIPTS	468,904,311	298,149,160		628,793,300	293,843,600		423,900,100	222,838,000	
Opening Balance	15,298,216	(b) 11,391,993		15,325,177	(d) 16,625,416		12,475,477	(e) 13,200,616	
GRAND TOTAL	484,197,527	309,541,153		644,118,477	310,469,016		436,375,577	236,038,616	

(a) In addition to £1,422,746 and £8,657,972 on account of the Gold Standard Reserve and the Paper Currency Reserve, respectively.

(c) In addition to £14,347,100 on account of the Paper Currency Reserve.

(e) Of this amount £6,000,099 represents the Funds of the Gold Standard Reserve.

DELHI,

FINANCE DEPARTMENT,

March 21, 1919.

M. F. GAUNTLETT,
Comptroller and Auditor General.

Government of India, in India and in England—continued.

	ACCOUNTS, 1917-1918.			REVISED ESTIMATE, 1918-1919.			BUDGET ESTIMATE, 1919-1920.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	162,221,108	265,519,008		306,668,500	221,506,700		228,109,400	197,242,200	
Loans and Advances by Imperial Government.	386,195	...	386,195	966,900	...	966,900	251,700	...	251,700
Net			52,624			68,100			59,500
Loans and Advances by Provincial Governments	601,884	...	601,884	2,287,100	...	2,237,100	2,564,300	...	2,564,300
Net			0			1,267,100			760,100
Loans to Local Boards for Railway Construction.	42,000	...	42,000	...	...	...	...	...	...
Net			268			0			
Remittances—									
Inland Money Orders	50,057,299	...		51,033,300	...		52,666,700	...	
Other Local Remittances	...	...		16,343,100	...		8,582,600	...	
Other Departmental Accounts	281	...		3,000	...		4,100	...	
Net Payments into Civil Treasuries by—									
Railways	20,650,742	...		20,162,200	...		19,456,300	...	
Net Issues from Civil Treasuries to—									
Posts and Telegraphs	8,380,858	...		4,743,600	...		1,228,000	...	
Marine	7,473,516	...		5,348,300	...		4,246,400	...	
Military Works	8,902,534	...		4,624,700	...		593,200	...	
Military	72,189,385	...		107,461,200	...		49,599,900	...	
Remittance Account between England and India—									
Transfers through Currency	3,000,000	...		...	6,333,300		...	...
Purchase of Silver	2,000	13,492,012		...	44,000,000		...	12,000,000	
War Office transactions	96,561,783	6,786,697		86,413,000	10,116,000		40,450,000	1,650,000	
Railway transactions	8,544	973,822		...	1,032,500		...	8,005,100	
Other	18,609,197	6,144,843		17,532,700	8,855,900		9,049,800	6,222,200	
TOTAL	280,836,083	27,390,674	308,226,757	313,665,100	70,337,700	384,002,800	185,877,600	27,877,300	213,754,900
Net			381,749			0			0
Secretary of State's Bills paid	(a) 24,785,080	...	24,785,080	(c) 8,105,400	...	8,105,400	12,250,000	...	12,250,000
Sterling Transfers on London paid	...	...	...	...	5,425,000	5,425,000	...	...	...
TOTAL DISBURSEMENTS	468,872,350	292,915,787		631,643,000	297,268,400		424,053,000	225,119,500	
Closing Balance	15,325,177	(d) 16,625,416		12,475,477	(e) 13,300,616		12,822,577	(e) 10,919,116	
GRAND TOTAL	484,197,527	309,541,153		644,118,477	310,469,016		436,875,577	236,038,616	

(b) Of this amount £6,001,456 represents the funds of the Gold Standard Reserve.

(d) Of this amount £6,000,499 represents the funds of the Gold Standard Reserve.

E. M. COOK,
Controller of Currency.H. F. HOWARD,
Secretary to the Government of India.

D.—Statement of Revenue, Expenditure and Balances of Provincial Governments.

	Accounts, 1917-18.	Revised, 1918-19.	Budget, 1919-20.
Madras—	R	R	R
Balance on April 1st	1,52,37,920	2,01,08,000	1,96,09,000
Special grants from Imperial revenues	28,51,000	40,50,000	34,50,000
Other revenue	8,05,48,980	8,08,40,000	8,51,18,000
Total Revenue including transfers from Imperial revenues	8,34,39,980	8,49,90,000	8,85,68,000
Total Expenditure	7,85,59,468	8,54,89,000	9,60,98,000
Closing Balance	2,01,08,487	1,96,09,000	1,20,84,000
Bombay—			
Balance on April 1st	2,71,28,600	3,91,96,000	4,55,26,000
Special grants from Imperial revenues	25,56,200	31,99,000	27,90,000
Other revenue	8,61,64,747	9,48,20,000	10,10,97,000
Total Revenue including transfers from Imperial revenues	8,87,20,947	9,80,19,000	10,88,27,000
Total Expenditure	7,66,58,239	9,16,89,000	10,52,00,000
Closing Balance	3,91,96,308	4,55,26,000	4,41,58,000
Bengal—			
Balance on April 1st	3,39,64,089	3,67,64,000	3,70,52,000
Special grants from Imperial revenues	45,15,225	51,40,000	48,69,000
Other revenue	6,41,53,575	6,78,08,000	6,81,14,000
Total Revenue including transfers from Imperial revenues	6,86,67,800	7,29,57,000	7,29,83,000
Total Expenditure	6,58,67,166	7,26,69,000	7,77,12,000
Closing Balance	3,67,64,678	3,70,52,000	3,23,23,000
United Provinces—			
Balance on April 1st	1,92,43,564	2,45,24,000	2,54,16,000
Special grants from Imperial revenues	84,41,500	89,62,000	29,17,000
Other revenue	6,96,20,412	7,22,92,000	7,83,86,000
Total Revenue including transfers from Imperial revenues	7,80,61,912	7,62,54,000	8,13,03,000
Total Expenditure	6,77,81,880	7,53,62,000	8,61,10,000
Closing Balance	2,45,28,646	2,54,16,000	2,06,09,000
Punjab—			
Balance on April 1st	1,32,74,795	1,94,52,000	2,26,85,000
Special grants from Imperial revenues	28,70,400	23,99,000	17,55,000
Other revenue	5,21,59,792	5,40,82,000	5,78,95,000
Total Revenue including transfers from Imperial revenues	5,50,30,192	5,64,81,000	5,91,50,000
Total Expenditure	4,78,53,406	5,31,98,000	6,02,28,000
Closing Balance	1,94,51,581	2,26,85,000	2,16,07,000
Burma—			
Balance on April 1st	1,17,79,863	95,12,000	1,35,48,000
Special grants from Imperial revenues	12,98,800	18,94,000	14,44,000
Other revenue	5,42,64,889	6,36,03,000	6,24,56,000
Total Revenue including transfers from Imperial revenues	5,55,58,689	6,54,97,000	6,89,00,000
Total Expenditure	5,78,27,000	6,14,61,000	6,75,88,000
Closing Balance	95,11,552	1,35,48,000	95,60,000
Bihar and Orissa—			
Balance on April 1st	1,48,00,950	1,41,06,000	1,45,54,000
Special grants from Imperial revenues	18,80,675	25,90,000	20,99,000
Other revenue	3,04,84,878	3,26,50,000	3,26,89,000
Total Revenue including transfers from Imperial revenues	3,28,15,553	3,54,40,000	3,46,88,000
Total Expenditure	3,30,10,769	3,49,92,000	3,76,52,000
Closing Balance	1,41,05,784	1,45,54,000	1,15,90,000
Central Provinces—			
Balance on April 1st	1,26,35,273	1,36,77,000	1,25,04,000
Special grants from Imperial revenues	18,59,000	14,72,000	12,24,000
Other revenue	2,97,92,058	2,95,84,000	3,22,57,000
Total Revenue including transfers from Imperial revenues	3,11,51,058	3,10,68,000	3,34,81,000
Total Expenditure	3,01,08,765	3,31,79,000	3,59,33,000
Closing Balance	1,36,77,576	1,25,04,000	1,00,52,000
Assam—			
Balance on April 1st	21,20,213	27,32,000	38,70,000
Special grants from Imperial revenues	5,47,500	6,78,000	6,48,000
Other revenue	1,48,98,056	1,70,58,000	1,68,83,000
Total Revenue including transfers from Imperial revenues	1,49,40,556	1,77,84,000	1,75,81,000
Total Expenditure	1,48,29,335	1,65,96,000	1,76,89,000
Closing Balance	27,81,534	38,70,000	37,12,000
Total—			
Balance on April 1st	14,91,85,217	18,00,71,000	19,47,64,000
Special grants from Imperial revenues	2,18,45,800	2,58,98,000	2,11,88,000
Other revenue	48,15,81,887	51,29,35,000	53,42,95,000
Total Revenue including transfers from Imperial revenues	50,26,76,687	52,36,25,000	55,54,81,000
Total Expenditure	47,19,00,863	52,36,25,000	58,42,05,000
Closing Balance	18,92,11,041	19,47,64,000	16,59,90,000
Total (in sterling)—	£	£	£
Balance on April 1st	9,945,681	12,004,700	12,984,200
Special grants from Imperial revenues	1,423,020	1,692,900	1,409,100
Other revenue	32,102,092	34,195,600	35,619,700
Total Revenue including transfers from Imperial revenues	33,525,112	35,898,500	37,028,800
Total Expenditure	31,466,057	34,909,000	38,947,000
Closing Balance	12,004,786	12,984,200	11,066,000

M. F. GAUNTLETT,

E. M. COOK,

H. F. HOWARD,

Comptroller and Auditor General . Controller of Currency.

Secy. to the Govt. of India.

DELHI,

FINANCE DEPARTMENT,

March 21, 1919.

E. Abstract Statement of the Receipts and Disbursements of the Government of India, in India and in England.

REVENUE AND EXPENDITURE.		ACCOUNTS, 1917-1918.				REVISED ESTI- MATE, 1918-1919.		BUDGET ESTI- MATE, 1919-1920.	
		Revenue.	EXPENDITURE.		Net Receipts.	Net Charges.	Net Receipts.	Net Charges.	Net Receipts.
			Refunds and Assignments.	Cost of Collection and Production.					
Revenue Heads.		£	£	£	£	£	£	£	£
Principal Heads of Revenue	Land Revenue (excluding that due to Irrigation)	21,607,246	783,044	3,782,276	17,041,926	15,522,500	17,738,300		
	Opium	3,078,903	3,576	1,108,782	1,966,545	1,838,200	2,006,500		
	Salt	5,499,487	290,667	427,457	4,781,368	2,211,300	3,028,900		
	Stamps	5,727,522	58,848	176,822	5,492,352	5,638,500	5,872,700		
	Excise	10,161,706	104,311	484,548	9,572,847	2,435,100	11,427,500		
	Provincial Rates	28,633	125	...	28,508	29,400	34,500		
	Customs	11,086,588	348,065	285,276	10,403,247	11,637,900	12,660,900		
	Income Tax	6,308,104	59,597	42,518	6,205,989	7,111,100	13,361,600		
	Forest	2,731,284	11,540	1,411,042	1,308,702	1,232,500	1,289,300		
	Registration	527,590	963	269,844	257,283	263,100	264,100		
	Tributes	597,870	206,394	...	391,276	393,500	405,600		
	TOTAL	67,304,738	1,867,180	7,987,565	57,450,038	57,877,700	68,090,200		
Total deduction from Revenue			9,854,695						
Expenditure Heads.		£	£	£	£	£	£	£	£
Debt Services	Interest	2,170,108	7,328,169						
	Posts and Telegraphs	4,618,690	3,567,730	1,048,960	5,158,061	1,206,400	4,023,700	1,136,600	4,126,100
	Railways	24,141,708	14,227,385	9,914,323		11,193,400	6,904,000		
	Irrigation	5,063,879	3,784,838	1,279,041		1,413,900	1,440,800		
	Other Public Works	323,599	5,048,294		4,724,695		5,260,200		6,609,700
	Mint	517,401	167,382	850,019		1,409,800	1,072,000		
	Civil Departments	1,935,364	20,855,368	18,920,004		22,140,900	22,591,600		
	Superannuation	212,666	3,485,193	3,272,537		3,336,900	3,394,200		
	Exchange	3,145,186	...	3,145,186					
	Miscellaneous	1,416,465	1,098,572	317,893		4,400,000	1,066,700		
	Other heads	94,049	1,334,842		1,240,893		134,100		
	Famine Relief and Insurance . . . . .	...	3,765		3,765		84,500		1,388,300
Military Services	Army { Effective	1,183,582	24,994,307	23,810,725		87,042,200	34,080,800		
	Non-effective	120,348	3,099,597	2,979,249		3,467,600	4,444,600		
	Marine	322,155	807,324	485,669		690,200	932,600		
	Military works	94,424	1,861,109	1,766,685		2,720,000	1,737,000		
	Special Defences (1902) . . . . .	...	813	813		...	...
	TOTAL	112,662,847	102,516,218	10,146,129		3,588,700	1,249,600		
	Provincial Adjustment { Surplus . . . . .	...	2,059,055	2,059,055		979,500			
	Deficit . . . . .	...	...				1,918,200		
	TOTAL	112,662,847	104,575,273	8,087,074		4,568,200	668,600		
Capital Account	Surplus			8,087,074					
	Deficit						4,568,200	668,600	
	Railway, Irrigation and other Capital not charged to Revenue :—								
	Capital raised through Companies towards outlay on State Railways			—500,000					
	Capital contributed by Indian States towards construction of State Railways			100,000					
	Capital raised and deposited by Railway Companies (net)			805,810		1,388,900	165,700		
	Outlay on Irrigation Works			372,991		257,400		433,300	
	Outlay on State Railways			3,571,464		4,304,100		16,370,500	
	Initial outlay on new Capital at Delhi			260,548		286,700		800,000	
	India's Financial Contribution to the War			100,000,000					
	Outlay of Railway Companies (net)			—694,144		261,000		1,499,400	
	Permanent Debt			69,239,218		14,819,900	724,000		
Debt, Deposits, Advances, and Remittances	Temporary Debt			49,267,455		15,737,600		14,994,700	
	Unfunded Debt			9,568,068		4,629,100	3,130,400		
	Loans and Advances by Imperial Government				52,624		68,000	59,500	
	Loans and Advances by Provincial Governments					1,267,100		780,100	
	Loans to Local Boards for Railway Construction				268	17,300			
	Deposits and Advances			26,298,745		304,600	21,111,100		
	Remittances			381,749		2,378,600	6,174,300		
	Secretary of State's Bills drawn			24,796,964		6,599,200	12,250,000		
	Secretary of State's Bills paid				24,795,080			12,250,000	
	Sterling Transfers on London drawn					5,425,000			
	Sterling Transfers on London paid					5,425,000			
	TOTAL			181,090,514	155,825,180	34,781,800	44,283,100	46,667,600	
Cash Balance	Opening Balance			26,685,209		31,950,593	25,676,093	23,241,693	
	Closing Balance				81,950,593				
TOTAL				187,775,723	187,775,723	66,732,393	69,909,193	69,909,193	

M. F. GAUNTLETT,
Comptroller and Auditor General.

E. M. COOK,
Controller of Currency.

H. F. HOWARD,
Secretary to the Government of India.

DELHI,
FINANCE DEPARTMENT,
March 21, 1919.

MEMORANDUM EXPLAINING THE DETAILS OF THE ESTIMATES.

In this memorandum the variations between the Budget and the Revised estimates of the current year, and between the latter and the Budget estimates of next year, are explained in detail for the major heads of account. Under most of the heads details by provinces have been given, and it may be explained that the figures shown against "India General" represent the transactions of the Central Government, including all expenditure directly controlled by it, of the minor administrations of Ajmer-Merwara and Coorg, and of the convict settlement in the Andamans. The Budget estimates of Provincial and "Divided" expenditure in 1919-20 generally represent the allotments proposed by the several Governments and Administrations with whom regular provincial settlements have been concluded. More detailed information regarding the figures will be found in the Financial Statements presented by the local Governments to their respective Councils.

Introductory.

2. The figures for the province of Delhi have been entered separately and explained under each major head of account. A *pro formâ* account of expenditure on Delhi and the Delhi province is also appended to this memorandum (Appendix I), together with a prefatory note explaining the scope of the *pro formâ* account and the relation between it and the regular accounts.

3. A statement is added to the memorandum (Appendix II) bringing together for each province and for the Home treasury of the Government of India the actual revenue and expenditure under each major head during the last year, the Revised estimates of the current year and the Budget estimates of the next year. The statement takes the place of a return which was formerly presented separately to Parliament and will serve as an expansion of the totals of revenue and expenditure exhibited in the Budget Statements proper (Statements A to E) and as a summary of the figures shown for each province under the several heads in this memorandum.

4. The broad totals of revenue and expenditure for the last year, the current year and the ensuing year, are as follows :—

General results.

		Accounts, 1917-18.
		£
Revenue		112,662,347
Expenditure charged to Revenue		104,575,273
Imperial surplus		8,087,074
		Revised, 1918-19.
		£
Revenue		121,186,200
Expenditure charged to Revenue		125,754,400
Imperial deficit		4,568,200
		Budget, 1919-20.
		£
Revenue		123,404,200
Expenditure charged to Revenue		122,735,600
Imperial surplus		668,600

These figures exclude all capital, debt and remittance transactions.

Accounts, 1917-18.

5. The Accounts of 1917-18 are not discussed in this memorandum, but according to our usual practice in the past a brief explanation is given below of the principal divergences between the Revised estimates of revenue and expenditure as submitted to the Council twelve months ago, and the actual accounts of the year as closed, audited and compiled by the Comptroller and Auditor-General.

6. The broad results are brought out in the following table :—

	REVISED, 1917-18.			ACTUALS, 1917-18.		
	Imperial.	Provincial.	TOTAL.	Imperial.	Provincial.	TOTAL.
	£	£	£	£	£	£
Revenue . . .	76,563,200	33,361,100	109,924,300	79,137,200	83,525,100	112,662,300
Expenditure . . .	70,851,600	31,523,400	102,375,000	71,050,100	31,466,100	102,516,200
Surplus . . .	5,711,600	1,837,700	7,549,300	8,087,100	2,059,000	10,146,100

7. The Imperial revenue exceeded the Revised estimate by £2,574,000 and the Imperial expenditure by £198,500, with the result that the surplus was £2,375,500 more than was anticipated. The bulk of the increase in revenue occurred under exchange (£2,145,200) due to the application of the higher exchange rate of 1s. 5d. the rupee to recoveries of a portion of the war disbursements in India on behalf of His Majesty's Government. An agreement was reached with His Majesty's Government, after the Revised estimates for 1917-18 were closed, that the rate of 1s. 5d. should be applied, with effect from the 1st October 1917, to rupee payments of a quasi-commercial character, e.g., for the supply of military stores, the purchase of commodities and the remittance of funds, as distinguished from payments to *personnel*. There was an increase of £341,100 in the gross traffic receipts from railways, mainly on the North-Western, Bombay, Baroda and Central India and Madras and Southern Mahratta lines owing to large movements of troops and military stores towards the close of the year. The working expenses were also higher by £238,600, mainly on the North-Western and Great Indian Peninsula lines, so that the betterness in the net receipts of railways amounted to £102,500. Super-tax and postal and telegraph revenue showed improvements of £218,300 and £124,600 respectively, and a saving of £163,300 occurred in political expenditure. On the other hand, customs revenue declined by £167,600, mainly under the import duty on cotton manufactures, while the net military expenditure was higher by £260,700 owing to an increase in the charges for operations on the Frontier and the movement of troops and stores.

The improvement of £221,300 in the Provincial section was the result of better collections of excise and forest revenue and of savings in the grants for expenditure on civil works and land revenue establishments, partly set off by an excess under police expenditure.

Authors of
Memorandum.

8. Paragraphs 207 to 221 of the memorandum have been communicated by the Honourable Sir Godfrey Fell, K.O.I.E., C.S.I., Financial Adviser, Military Finance, and paragraphs 167 to 176 and 223 to 236 by Mr. H. M. C. Trotter, Accountant General, Railways; the rest of the memorandum has been drafted by Mr. A. V. Venkataramana Aiyar, C.I.E., Assistant Secretary in the Finance Department.

I AND 3.—LAND REVENUE.

REVENUE.

(Including the portion due to Irrigation.)

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General . . .	7,14,006	7,60,795	8,07,247	7,92,000	7,72,000	7,12,000
2. Delhi . . .	4,13,467	3,48,031	3,35,608	3,73,000	2,79,000	2,99,000
3. Baluchistan . . .	9,45,527	10,85,662	10,27,245	10,54,000	8,69,000	9,41,000
4. North-West Frontier . . .	22,03,038	22,05,190	23,00,103	23,47,000	23,37,000	22,10,000
5. Other Provinces . . .	23,80,959	40,19,895	34,52,032	24,00,000	2,60,000	22,75,000
Total . . .	66,56,992	84,19,563	79,32,285	69,66,000	27,000	69,37,000
<i>Divided and Provincial.</i>						
1. Madras . . .	6,97,93,862	7,00,16,684	7,03,23,132	7,15,04,000	6,85,54,000	7,17,56,000
2. Bombay . . .	5,49,84,813	5,41,07,087	5,18,27,981	5,64,79,000	4,35,45,000	5,55,47,000
3. Bengal . . .	2,82,05,800	2,79,27,219	2,75,15,426	2,79,94,000	2,81,21,000	2,80,41,000
4. United Provinces . . .	6,93,40,212	6,66,08,251	6,71,55,442	6,71,69,000	5,88,14,000	6,77,72,000
5. Punjab . . .	3,87,69,925	4,04,51,302	4,18,61,056	4,18,15,000	4,17,63,000	4,39,53,000
6. Burma . . .	4,66,63,827	4,75,95,073	4,15,42,343	5,50,00,000	5,26,60,000	5,03,00,000
7. Bihar and Orissa . . .	1,50,92,834	1,54,66,425	1,47,10,160	1,53,65,000	1,55,15,000	1,57,43,000
8. Central Provinces . . .	1,97,48,498	1,98,54,287	1,96,81,766	2,00,60,000	1,72,50,000	2,14,51,000
9. Assam . . .	78,16,453	75,79,718	81,22,671	84,47,000	84,08,000	86,81,000
Total . . .	35,04,16,224	34,96,06,041	34,27,19,877	36,38,33,000	33,46,30,000	36,32,44,000
TOTAL REVENUE R . . .	35,70,73,216	35,80,25,604	35,06,42,112	37,07,99,000	34,11,47,000	36,96,81,000
Shown under I.—Land Revenue R . . .	33,04,67,411	33,06,18,976	32,41,04,686	34,19,78,000	31,20,88,000	34,02,97,000
Shown under XXIX.—Irrigation . R . . .	2,66,05,805	2,74,06,628	2,65,33,426	2,88,21,000	2,90,59,000	2,93,84,000
Equivalent of total Revenue in Sterling £ . . .	23,804,881	23,868,373	23,376,141	24,720,000	22,743,200	24,645,400
Shown under I.—Land Revenue £ . . .	22,031,161	22,041,265	21,607,246	22,798,600	20,805,900	22,686,400
Shown under XXIX.—Irrigation . £ . . .	1,773,720	1,827,108	1,768,895	1,921,400	1,937,300	1,959,000

EXPENDITURE.

<i>Imperial.</i>						
1. India General . . .	4,13,480	4,10,603	4,40,276	4,24,000	4,44,000	4,54,000
2. Delhi . . .	1,06,710	1,03,806	87,993	1,05,000	88,000	88,000
3. Baluchistan . . .	2,29,686	2,20,136	2,23,063	2,27,000	2,28,000	2,49,000
4. North-West Frontier . . .	6,32,824	6,57,547	6,66,878	7,27,000	6,84,000	7,33,000
5. Other Provinces . . .	30,42,742	26,60,612	26,49,340	32,23,000	28,07,000	27,47,000
Total . . .	44,25,342	40,52,704	40,66,540	47,06,000	42,49,000	42,71,000
<i>Provincial.</i>						
1. Madras . . .	1,23,55,014	1,22,76,233	1,24,81,018	1,27,63,000	1,29,50,000	1,34,24,000
2. Bombay . . .	86,58,731	82,57,931	84,34,940	89,29,000	1,00,95,000	1,03,56,000
3. Bengal . . .	34,76,687	34,92,481	34,94,026	36,28,000	35,18,000	38,14,000
4. United Provinces . . .	95,07,344	95,69,444	96,19,515	97,76,000	1,02,39,000	96,88,000
5. Punjab . . .	49,46,687	47,29,433	46,58,607	55,45,000	50,65,000	54,75,000
6. Burma . . .	70,94,318	68,54,578	60,19,036	69,01,000	72,59,000	70,26,000
7. Bihar and Orissa . . .	23,12,937	22,98,084	23,72,987	24,16,000	24,16,000	24,41,000
8. Central Provinces . . .	41,26,317	39,98,035	39,61,980	40,65,000	42,20,000	41,52,000
9. Assam . . .	16,37,550	16,43,845	15,93,202	15,82,000	15,78,000	16,13,000
Total . . .	5,41,15,585	5,31,20,064	5,26,35,311	5,56,05,000	5,73,40,000	5,79,89,000
TOTAL INDIA R . . .	5,95,40,927	5,71,72,768	5,67,01,851	6,03,11,000	6,15,89,000	6,32,60,000
Equivalent in Sterling £ . . .	3,902,729	3,811,518	3,780,124	4,020,700	4,105,900	4,150,700
England . . .	985	1,615	2,152	1,500	1,300	1,600
TOTAL EXPENDITURE £ . . .	3,903,714	3,813,133	3,782,276	4,022,200	4,107,200	4,152,300

9. The Imperial expenditure shown against "Other Provinces" in the table on the preceding page represents the cost of survey and record-of-right operations on a large scale in Bengal and in Bihar and Orissa, undertaken more for administrative than for fiscal purposes. The expenditure is of a temporary and varying character and was accordingly not considered suitable for inclusion in the financial settlements with the two provinces. Three-fourths of the charges are eventually recovered from landlords and tenants for the protection of whose rights the operations are primarily undertaken; and the recoveries are shown in the table as Imperial revenue against "Other Provinces".

REVENUE.

(a) Wholly Imperial.

Revised, 1918-19.

10. The Revised estimate for 1918-19 is less than the Budget by R4.49 lakhs. A reduction of R1.40 lakhs is due to the postponement of recoveries of survey and settlement charges necessitated by the prevalence of scarcity in the Palamau district in Bihar and Orissa and damage caused by floods in the Rajshahi district in Bengal. The balance of the decrease occurs in the land revenue collections, mainly in Baluchistan (R1.85 lakhs) and Delhi (R94,000), as the result of unfavourable agricultural prospects.

Budget, 1919-20.

11. The Budget estimate for 1919-20 is less than the Revised for 1918-19 by R80,000. An increase in the receipts on account of survey and settlement charges owing to the recovery of the current year's suspensions in Bihar and Orissa and Bengal will be set off by a fall in the latter province as the result of a reduction in the programme of operations. Under land revenue collections, there will be decreases in the North-West Frontier Province (R1.27 lakhs) and Ajmer (R63,000) owing to the poor prospects of the ensuing harvest, but part of the revenue suspended in the current year in Baluchistan and Delhi will be realised in 1919-20.

(b) Divided and wholly Provincial.

Revised, 1918-19.

12. The total collections in 1918-19 will fall short of the Budget estimate by R2,92.03 lakhs. The agricultural prospects of the current year have been adversely affected by the failure of the rains over wide parts of Bombay and the United Provinces, and to a smaller extent in the Central Provinces, Madras, Bihar and Orissa, and the Punjab. Remissions and suspensions of revenue aggregating R49 and R2.59 lakhs respectively have been granted in these provinces, and the receipts will fall short of the Budget by R1,29.34 lakhs in Bombay, R83.55 lakhs in the United Provinces, R29.50 lakhs in Madras, and R28.10 lakhs in the Central Provinces. The decline in revenue would have been greater but for collections of arrears in the early months of the current year in almost all the provinces but chiefly in Bombay, and for improved receipts from the sale of waste lands and Government estates in the Punjab. There will also be a large decrease in Burma (R23.40 lakhs), owing to distress caused in some districts by the unfavourable condition of the paddy market during the greater part of the year and an anticipated reduction in the area under cultivation with rice in the current season. Bengal and Bihar and Orissa are the only provinces where an excess over the Budget estimate (R2.77 lakhs) is anticipated; there was a throw-forward of collections to the current year in these provinces owing to the *kist* days at the end of March 1918 falling within the Easter holidays.

Budget, 1919-20.

13. The total Budget estimate for 1919-20 is more than the Revised estimate for 1918-19 by R2,86.14 lakhs. The estimates have been framed on the basis of normal monsoon conditions in the ensuing year. It is expected that part of the revenue suspended in the current year in the provinces named above will be collected in 1919-20, but provision has been made for further remissions and suspensions in the latter year aggregating R65 and R1.66 lakhs respectively. The decrease in Burma (R23.60 lakhs) is explained by the fact that the Revised estimate for the current year includes a large amount of revenue postponed from 1917-18 owing to the unsettled condition of the paddy market in the latter part of that year.

EXPENDITURE.

(a) *Wholly Imperial (India and England).*

14. The saving of R4.60 lakhs on the Budget estimate for 1918-19 is Revised, 1918-19. chiefly due to lapses in the grants for survey and settlement expenditure in Bengal and Bihar and Orissa. The Budget estimate for 1919-20 does not Budget, 1919-20. differ materially from the Revised for the current year.

(b) *Provincial.*

15. The total expenditure in the current year will exceed the Budget Revised, 1918-19. estimate by R17.35 lakhs. An important cause of the excess is the grant of compensation to subordinate establishments for high prices; the expenditure on this account is estimated at R29.84 lakhs for all provinces, the largest provision being required in Bombay (R16.80 lakhs) and Madras (R5.22 lakhs). Among other causes contributing to an increase over the Budget are the purchase of land in the United Provinces for rewarding Indian soldiers who have distinguished themselves in the war (R5.22 lakhs) and larger outlay on commission on revenue collections in Burma postponed from 1917-18 (R4.56 lakhs). There will, on the other hand, be considerable savings owing to lapses in the provision for a new district and revision of district establishments in the Punjab (R2.33 lakhs), the transfer to the head Minor Works and Navigation in the same province of the charges for the Thal survey for which provision was included under this head in the Budget (R2.54 lakhs), smaller outlay on improvements in Government estates in Bengal (R1.11 lakhs), and minor lapses in the grants for village and other establishments mainly in Bombay and Madras.

16. The total Budget for 1919-20 exceeds the Revised for the current year Budget, 1919-20. by R6.49 lakhs. Provision has generally been based on existing sanctions and commitments. An expenditure of R24.30 lakhs is anticipated on compensation for high prices, mainly in Bombay (R14.42 lakhs) and Madras (R6.19 lakhs), but in some provinces provision for this expenditure is shown under the head Miscellaneous. The grants made in the current year's Budget for the formation of a new district (R1.33 lakhs) and the re-organisation of district establishments (R1.27 lakhs) in the Punjab have been repeated for the next year. Special allotments have also been made for measures to arrest the denudation of the Siwaliks in the same province (R1.50 lakhs), for the revision of village establishments in Sind (R1.66 lakhs) and Madras (R66,000) and for increased outlay on the improvement of Government estates (R1.16 lakhs), the introduction of the circle system (R85,000) and a larger programme of settlement operations (R96,000) in Bengal.

II AND 4—OPIUM.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
INDIA.						
Revenue—						
Sale of provision and medical Opium	2,41,19,712	4,15,78,728	4,02,78,194	4,10,27,000	4,16,24,000	3,89,50,000
Excise Opium and other Revenue	45,83,000	58,21,345	59,10,344	68,50,000	68,10,000	68,93,000
TOTAL	2,87,02,712	4,74,00,073	4,61,88,538	4,78,77,000	4,84,34,000	4,58,43,000
Equivalent in Sterling £	1,913,514	3,160,005	3,078,903	3,191,800	3,229,000	3,058,200
Expenditure—						
Purchase of Opium (including payments to Cultivators)	1,58,70,747	1,51,60,402	1,49,80,342	1,68,02,000	1,81,16,000	1,86,17,000
Other Charges	12,82,816	16,18,254	16,30,472	19,94,000	19,83,000	20,65,000
TOTAL INDIA R	1,71,53,861	1,86,78,656	1,66,10,814	1,87,96,000	2,00,49,000	1,56,82,000
Equivalent in Sterling £	1,143,557	911,577	1,107,387	1,253,100	1,386,600	1,046,500
ENGLAND.						
Miscellaneous Charges £	774	817	1,395	1,200	600	600
TOTAL £	1,144,331	912,394	1,108,782	1,254,300	1,387,200	1,046,100

REVENUE.

(i) *Provision and Medical opium.*

Revised, 1918-19. 17. The Budget estimate for 1918-19 provided for a revenue of R4,10·27 lakhs from the sale of about 15,700 chests of opium for consumption outside India. Of this quantity 5,600 chests were to be disposed of at the monthly auctions held at Calcutta, and the balance was to be supplied to the Foreign Governments with which agreements have been entered into for the direct supply of opium at fixed prices (*viz.*, the Straits Settlements, Hong-Kong, the Netherlands Indies, Siam and British North Borneo) or sold in England for medicinal purposes. The number of chests to be sold by auction was reduced during the year by 498 chests. On the other hand, the average price realised will, partly as the result of this reduction, amount to R3,413 a chest or R213 more than the upset price of R3,200, and the proceeds from auction sales are estimated at R1,74·15 lakhs. Taking into account opium supplied direct to other countries and sold in England for medicinal purposes, it is expected that about 15,100 chests will be disposed of in the current year, and that they will fetch a revenue of R4,16·24 lakhs.

Budget, 1919-20. 18. The Budget estimate for 1919-20 anticipates a revenue of R3,89·50 lakhs from the sale of provision and medical opium.

(ii) *Excise opium and other revenue.*

19. The variations are unimportant. Only the amount charged to local Governments on account of the cost of production of opium consumed in India is credited under this head, the difference between the actual price of issue and the cost of production forming an item of excise revenue.

EXPENDITURE.

Revised, 1918-19. 20. The Revised estimate for 1918-19 exceeds the Budget provision by R12·44 lakhs. The former includes some special expenditure in connection with purchases of mature Malwa opium effected in the current year. This extra expenditure will, however, be set off to a considerable extent by savings in the provision for payments to cultivators in the United Provinces and in the Central India States. The Budget estimate for 1919-20 provides for normal expenditure.

Budget, 1919-20.

III AND 5.—SALT.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1918-1920
				Budget.	Revised.	
REVENUE.						
Northern India (a)	1,47,09,862	2,54,11,204	3,51,00,571	55,01,000	1,29,72,000	57,01,000
Madras (a)	1,16,78,575	1,28,65,839	1,61,98,441	1,61,80,000	1,78,41,000	1,70,64,000
Bombay (a)	1,39,91,462	1,80,09,168	1,73,25,271	1,82,00,000	1,88,00,000	1,83,47,000
Bengal (b)	1,23,87,112	1,84,04,794	1,09,13,107	95,00,000	1,04,00,000	1,41,00,000
Burma (b)	20,64,895	27,01,850	29,53,959	30,00,000	35,00,000	35,00,000
Bihar and Orissa	1,256	266	120	1,000	1,000	1,000
Assam	840	770	837	1,000	1,000	1,000
TOTAL R	5,47,13,802	7,23,93,891	8,24,92,306	5,23,83,000	6,32,45,000	5,87,14,000
Equivalent in Sterling £	3,647,587	4,826,260	5,499,487	3,22,200	4,216,300	3,914,300
CHARGES.						
Establishment charges	43,72,216	43,55,554	48,23,761	52,55,000	59,90,000	64,51,000
Cost of salt purchased by Government.	12,41,171	15,91,345	15,82,318	21,57,000	24,09,000	26,04,000
Total India R	56,13,387	59,46,899	64,06,079	74,12,000	83,99,000	90,55,000
Equivalent in Sterling £	374,226	396,460	427,072	494,100	559,900	603,700
England	2,496	1,728	385	2,500	2,100	1,000
TOTAL £	376,722	398,186	427,457	496,600	562,000	604,700
Total Consumption Mds.	4,74,62,000	5,10,38,000	4,48,03,000	5,12,75,000	5,14,30,000	5,48,80,000

(a) Chiefly excise on local manufacture.

(b) Chiefly duty on imported salt.

REVENUE.

21. As anticipated in the Budget estimate, no fresh indents for salt were received from ordinary traders in Northern India in the current year and the receipts of duty relate therefore mainly to preferential issues to local bodies, co-operative credit societies, Indian States, etc. An offer to refund the duty paid by them in advance in previous years was made to the traders towards the close of 1917-18; in the current year's Budget allowance was made for the throw-forward to that year of part of the claims for refund,—the estimated revenue being shown *net* after deducting from the fresh duty receipts the payments anticipated on account of refunds. These payments have amounted to R63 lakhs, but provision for them is now included in the Revised estimate under the expenditure head Refunds and Drawbacks (*vide* paragraph 57). This change in the method of exhibition of refunds accounts for the greater part of the increase of R74·01 lakhs in the Revised estimate of revenue in Northern India as compared with the Budget, the balance being due to larger receipts of duty on preferential issues.

Increases are also anticipated in Madras (R16·61 lakhs) owing mainly to the continuance of the sale of Government salt by auction in certain factories; in Bengal (R9 lakhs) as the result of special endeavours made to arrange for larger supplies of imported salt in the current year by the provision of additional tonnage; and in Bombay (R6 lakhs) due to the removal of restrictions on the issue of Baragora salt with effect from the 1st February 1919.

Revised. 1918-19.

Budget, 1919-20.

22. The total issues of salt in 1919-20, imported as well as locally manufactured, are taken at 5,49 lakhs of maunds. In estimating however the net receipts of duty during the year, allowance has been made for the advance payments made in Northern India in previous years (the outstanding amount of which is still considerable) and for the discontinuance of auction sales in Madras. Inclusive of sale-proceeds of Government salt and other miscellaneous receipts, the Budget estimate of revenue for 1919-20 has accordingly been placed at ₹5,87.14 lakhs.

EXPENDITURE.

Revised, 1918-19.

23. The Revised estimate for 1918-19 exceeds the Budget by ₹9.81 lakhs. Part of the increase (₹2.21 lakhs) is due to the grant of war allowances to subordinate establishments in all the areas of local manufacture, viz., Northern India, Madras and Bombay. Among other causes of increase are (i) an extension of the Pritchard salt works (₹2.82 lakhs) and heavier bagging and sewing charges (₹2.90 lakhs) in Bombay and (ii) a scheme for controlling the price of salt in mofussil stations in Madras (₹1.10 lakhs). The last two items of expenditure will be largely set off by recoveries credited as salt revenue. The Budget estimate for 1919-20 is more than the Revised for the current year by ₹6.40 lakhs. It includes provision for the continuance of war allowances, for further expenditure on the extension of the Pritchard salt works (₹7.28 lakhs) and for the reorganisation of the combined salt and excise establishment (₹1 lakh) in Bombay, and for the scheme for controlling prices in Madras (₹1.70 lakhs). On the other hand, a decrease (₹2.58 lakhs) is anticipated in Northern India owing to the elimination of expenditure on the extension of salt works included in the Revised estimate.

Budget, 1919-20

IV AND 6.—STAMPS.

REVENUE.

	Accounts, 1916-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General . . .	4,45,677	4,22,188	4,12,864	3,99,000	5,83,000	5,84,000
2. Delhi . . .	3,22,777	3,53,754	4,06,417	3,79,000	4,12,000	4,59,000
3. Baluchistan . . .	89,550	86,815	90,488	91,000	93,000	96,000
4. North-West Frontier . . .	6,74,843	7,05,227	7,29,270	7,47,000	7,50,000	7,74,000
TOTAL . . .	15,32,847	15,67,984	16,38,539	16,16,000	18,80,000	19,13,000
<i>Divided.</i>						
1. Madras . . .	1,51,01,998	1,55,89,277	1,54,23,197	1,59,50,000	1,60,00,000	1,65,00,000
2. Bombay . . .	85,28,187	87,64,993	1,01,52,670	1,04,00,000	1,17,00,000	1,22,00,000
3. Bengal . . .	2,24,37,340	2,41,51,970	2,32,11,830	2,33,00,000	2,48,00,000	2,55,00,000
4. United Provinces . . .	1,25,11,383	1,29,89,866	1,31,52,725	1,37,00,000	1,24,00,000	1,27,00,000
5. Punjab . . .	58,11,218	59,82,286	60,00,000	61,50,000	58,30,000	60,50,000
6. Burma . . .	35,15,055	36,64,993	31,32,389	35,00,000	34,00,000	35,00,000
7. Bihar and Orissa . . .	66,97,240	73,22,624	71,79,901	78,50,000	72,50,000	73,50,000
8. Central Provinces . . .	39,44,865	41,82,422	42,54,212	43,00,000	41,60,000	43,20,000
9. Assam . . .	14,24,354	14,84,522	14,16,997	15,04,000	13,88,000	14,23,000
TOTAL . . .	7,99,71,640	8,50,82,453	8,42,74,291	8,74,54,000	8,69,28,000	8,95,43,000
TOTAL REVENUE R . . .	8,15,04,487	8,66,50,437	8,59,12,830	8,90,70,000	8,87,48,000	9,14,56,000
Distribution of Total Revenue :—						
Court Fees and Plain Paper . . .	5,60,06,140	5,89,86,754	5,84,00,069	6,13,22,000	5,88,90,000	5,98,22,000
Commercial and other stamps . . .	2,48,62,238	2,72,54,189	2,72,08,770	2,64,69,000	2,85,81,000	3,02,39,000
Other Revenue . . .	6,36,109	4,09,494	3,03,991	12,79,000	12,77,000	13,95,000
Equivalent of total revenue in Sterling £ . . .	5,433,632	5,776,696	5,727,522	5,988,000	5,916,500	6,097,100

EXPENDITURE.

<i>Imperial.</i>						
1. India General :—						
(i) Superintendence and other charges . . .	2,25,214	2,67,970	3,34,059	3,63,000	3,94,000	3,99,000
(ii) Credits for value of stamps supplied to Local Governments and administrations and to the Postal and Telegraph Departments. . .	—15,01,791	—15,82,435	—18,02,065	—17,83,000	—18,23,000	—18,69,000
2. Delhi . . .	6,456	6,804	7,682	8,000	8,000	7,000
3. Baluchistan . . .	1,312	1,376	1,494	1,000	1,000	1,000
4. North-West Frontier . . .	22,405	28,260	26,422	29,000	27,000	30,000
TOTAL . . .	—12,46,404	—15,88,025	—14,32,408	—13,84,000	—13,93,000	—14,32,000
<i>Divided.</i>						
1. Madras . . .	4,13,897	4,33,380	4,87,691	4,52,000	4,67,000	4,82,000
2. Bombay . . .	2,38,679	2,39,181	3,13,188	2,96,000	3,35,000	3,22,000
3. Bengal . . .	5,82,710	6,23,371	6,30,197	7,37,000	5,31,000	6,83,000
4. United Provinces . . .	2,63,448	2,33,580	2,78,032	2,87,000	2,64,000	2,74,000
5. Punjab . . .	1,78,242	1,37,799	1,86,036	2,03,000	1,86,000	1,98,000
6. Burma . . .	94,600	92,500	87,327	98,000	1,00,000	99,000
7. Bihar and Orissa . . .	1,77,887	1,79,031	2,10,148	2,32,000	2,20,000	2,32,000
8. Central Provinces . . .	1,10,505	1,18,406	1,20,154	1,30,000	1,25,000	1,28,000
9. Assam . . .	48,108	48,680	43,775	50,000	44,000	46,000
TOTAL . . .	21,08,108	22,25,931	23,56,548	24,85,000	23,72,000	24,44,000
TOTAL INDIA . R . . .	8,61,704	9,47,906	9,24,140	11,01,000	9,79,000	10,12,000
Equivalent in Sterling £ . . .	57,447	63,194	61,609	73,400	65,300	67,500
England . . .	89,703	110,272	114,713	120,000	145,000	98,700
TOTAL EXPENDITURE £ . . .	147,150	173,466	176,322	193,400	210,300	166,200

REVENUE.

(a) *Wholly Imperial.*

Revised, 1918-19. 24. The Revised estimate for the current year exceeds the Budget by R2.04 lakhs. The increase occurs in Delhi (R80,000) and other minor administrations (R1.34 lakhs) as the result of improved trade conditions.

Budget, 1919-20. The Budget estimate for 1919-20 is R93,000 more than the current year's Revised estimate.

(b) *Divided.*

Revised, 1918-19. 25. The total Revised for 1918-19 is less than the Budget by R5.26 lakhs. Increases are anticipated in Bombay (R13 lakhs) and Bengal (R7 lakhs), owing to the satisfactory conditions of local trade and industries during the greater part of the year, but they will be more than set off by a decline in almost all the other provinces attributable to stagnation in business and check to agriculture which have resulted from the influenza epidemic and unfavourable agricultural conditions. The decrease is largest in the United Provinces (R13 lakhs), Bihar and Orissa (R6 lakhs) and the Punjab (R3.20 lakhs). The revenue from non-judicial stamps is expected to be more than the Budget by R20 lakhs, but that derived from court-fee stamps will be less by R25 lakhs.

Budget, 1919-20. 26. The Budget for 1919-20 provides for a moderate growth in revenue in all the provinces in the expectation that the sales of court-fee stamps will show a recovery, and is taken at R26.15 lakhs higher than the Revised estimate for 1918-19.

EXPENDITURE.

27. The cost of all stamps and stamp paper supplied from England is charged under this head, and an adjustment is made in India transferring to Posts and Telegraphs the cost of stamps used for postal and telegraph purposes. Similarly the cost of revenue stamps supplied to Local Governments and Administrations is debited to them in the Provincial section of the accounts by *per contra* credit in the Imperial section under this head. The credits on both these accounts are shown against item I (ii) under expenditure in the table on the preceding page.

(a) *Wholly Imperial (including outlay in England).*

Revised, 1918-19. 28. The Revised estimate for 1918-19 exceeds the Budget by R3.66 lakhs owing to larger outlay in England on the manufacture of stamps. The decrease of R7.33 lakhs in the Budget for 1919-20 as compared with the Revised for the current year occurs almost entirely in the same item of expenditure.

Budget, 1919-20.

(b) *Divided.*

Revised, 1918-19. 29. The Revised estimate for the current year is less than the Budget by R1.13 lakhs. The decrease is attributed to smaller payments for discount on sales, following on the decline in the revenue from court-fee stamps. The Budget estimate for 1919-20 does not differ materially from the Revised for the current year.

Budget, 1919-20.

V AND 7.—EXCISE.

REVENUE.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	16,31,925	18,77,477	23,86,929	23,72,000	31,08,000	34,10,000
2. Delhi	2,65,765	2,49,631	3,27,410	3,20,000	3,91,000	3,89,000
3. Baluchistan	2,98,920	3,68,194	4,70,468	4,70,000	5,92,000	5,91,000
4. North-West Frontier	3,53,604	3,58,716	4,32,051	4,70,000	5,40,000	7,93,000
Total	25,50,214	28,54,018	36,16,858	36,32,000	46,31,000	51,83,000
<i>Divided and wholly Provincial.</i>						
1. Madras	3,51,18,758	3,72,02,608	4,03,52,100	4,33,00,000	4,59,32,000	4,68,17,000
2. Bombay	2,27,91,330	2,60,50,666	3,19,81,851	3,50,00,000	3,33,50,000	3,95,00,000
3. Bengal	1,51,40,074	1,44,44,229	1,56,82,222	1,60,00,000	1,78,00,000	1,87,00,000
4. United Provinces	1,22,11,130	1,34,11,968	1,44,47,587	1,11,00,000	1,60,00,000	1,95,82,000
5. Punjab	70,59,656	75,86,836	85,62,967	91,47,000	1,04,40,000	1,10,57,000
6. Burma	81,11,370	88,31,324	92,39,195	94,00,000	97,31,000	1,01,00,000
7. Bihar and Orissa	1,09,71,627	1,12,26,696	1,18,22,679	1,21,58,000	1,25,00,000	1,27,00,000
8. Central Provinces	1,00,65,862	1,10,89,102	1,14,92,202	1,19,00,000	1,23,00,000	1,28,00,000
9. Assam	54,63,211	55,41,053	53,78,805	57,40,000	58,35,000	58,61,000
Total	12,69,32,918	13,53,84,477	14,88,08,637	15,60,73,000	16,88,88,000	17,71,17,000
Total India R	12,94,83,132	13,82,38,495	15,24,25,495	15,97,05,000	17,35,19,000	18,23,00,000
Equivalent in Sterling £	8,632,209	9,215,899	10,161,699	10,647,000	11,567,900	12,153,300
England £ . . . . .	...	...	7	...	...	...
TOTAL REVENUE £	8,632,209	9,215,899	10,161,706	10,647,000	11,567,900	12,153,300

EXPENDITURE.

<i>Imperial.</i>						
1. India General	97,701	1,00,849	1,02,888	1,09,000	1,06,000	1,07,000
2. Delhi	7,873	9,497	11,692	12,000	12,000	12,000
3. Baluchistan	11,355	12,923	11,810	30,000	29,000	15,000
4. North-West Frontier	15,388	16,548	16,298	16,000	17,000	18,000
Total	1,32,317	1,39,817	1,42,688	1,67,000	1,64,000	1,52,000
<i>Divided and wholly Provincial.</i>						
1. Madras	18,52,487	18,16,051	18,05,425	18,42,000	20,80,000	22,46,000
2. Bombay	11,47,633	11,23,723	11,13,522	11,61,000	12,95,000	14,52,000
3. Bengal	7,74,858	9,39,493	9,99,661	10,85,000	10,47,000	11,37,000
4. United Provinces	4,81,865	4,86,016	4,77,087	5,10,000	4,91,000	5,38,000
5. Punjab	2,25,691	2,31,891	2,35,130	2,60,000	2,39,000	2,96,000
6. Burma	12,52,270	12,54,379	12,56,312	12,88,000	12,91,000	12,95,000
7. Bihar and Orissa	5,85,276	5,81,814	5,86,520	6,43,000	6,42,000	7,46,000
8. Central Provinces	4,80,171	4,81,576	5,28,428	5,51,000	5,56,000	5,73,000
9. Assam	1,22,242	1,20,539	1,19,964	2,52,000	2,35,000	1,24,000
Total	69,22,493	70,35,482	71,22,049	75,87,000	78,76,000	84,07,000
Total India R	70,54,816	71,74,299	72,64,737	77,54,000	80,40,000	85,59,000
Equivalent in Sterling £	470,321	478,287	484,316	516,900	536,000	570,800
England £	419	345	232	200	400	100
TOTAL EXPENDITURE £	470,740	478,632	484,548	517,100	536,400	570,700

REVENUE.

(a) *Wholly Imperial.*

Revised, 1918-19. 30. The Revised estimate for 1918-19 exceeds the Budget by R9.99 lakhs. The increase occurs mainly in Bangalore, Ajmer, Indore and Baluchistan and is attributed to the large number of troops located in these areas and to the enhanced license fees realised at auction sales. The Budget estimate for 1919-20 provides for a further expansion of revenue and is taken at R5.52 lakhs more than the Revised for the current year; the largest increase occurs in the North-West Frontier Province (R2.53 lakhs) and is based on the high bids at recent auction sales of licenses.

Budget, 1919-20

(b) *Divided and wholly Provincial.*

Revised, 1918-19. 31. The Revised estimate for the current year is expected to exceed the Budget by no less than R28.15 lakhs. The increase is shared by all the provinces, but is largest in Madras (R43.04 lakhs) and Bombay (R33.50 lakhs). The unfavourable agricultural prospects in several provinces have not depressed the revenue, and the large advance appears to be due to the prohibitive prices prevailing for imported liquors and to a rise in the wages of the labouring population. An enhancement in duties accounts for part of the increase in Madras.

Budget, 1919-20. The total Budget for 1919-20 is taken at R82.29 lakhs more than the Revised for the current year. Enhanced duties will bring in a large increase of R35.82 lakhs in the United Provinces, and provision has been made for a moderate growth of revenue in the other provinces.

EXPENDITURE.

(a) *Wholly Imperial.*

32. The figures show little variation.

(b) *Divided and wholly Provincial.*

Revised, 1918-19. 33. The Revised estimate for the current year exceeds the Budget grant by R2.89 lakhs. The increase is due to the grant of compensation for high prices in Bombay and Madras, and to larger outlay on petty construction and repairs in the latter province. The Budget estimate for 1919-20 is more by R5.31 lakhs than the Revised for the current year. Provision has been made for compensation for high prices in Madras (R1.94 lakhs), the amalgamation and reorganisation of the non-gazetted establishment of the combined salt and excise department (R1 lakh) and the grant of house rent and other allowances to the excise inspecting staff (R72,000) in Bombay, and further expenditure on the reorganisation schemes in Bengal (R90,000) and Bihar and Orissa (R76,000). The decrease in Assam (R1.11 lakhs) is nominal, being due to the omission of a special payment included in the Revised estimate for the current year for compensation to the owners of the Jorhat distillery.

Budget, 1919-20.

VI.—PROVINCIAL RATES.

REVENUE.

	Accounts, 1916-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	103	25	73	1,000	1,000	1,000
2. Delhi . . . . .	...	431	484	...	...	...
3. North-West Frontier.	3,715	3,048	1,424	1,000	1,000	1,000
TOTAL	3,818	3,504	1,981	2,000	2,000	2,000
<i>Provincial.</i>						
1. Bengal	2,33,853	1,34,841	1,39,091	1,17,000	1,22,000	1,24,000
2. United Provinces	1,63,716	1,64,612	1,72,102	1,56,000	1,56,000	1,44,000
3. Punjab	31,356	32,322	20,953	31,000	31,000	32,000
4. Bihar and Orissa	1,83,487	1,25,009	77,789	1,14,000	1,02,000	1,81,000
5. Assam	11,446	10,578	17,577	18,000	28,000	36,000
TOTAL	6,23,858	4,67,355	4,27,512	4,36,000	4,42,000	5,17,000
TOTAL REVENUE R	6,27,676	4,70,859	4,29,493	4,38,000	4,44,000	5,19,000
Equivalent in Sterling £	81,845	81,391	28,633	29,200	29,800	34,600

34. The increase of Rs 75,000 in the Budget estimate of Provincial revenue for 1919-20 as compared with the Revised estimate for the current year is due to the recovery expected in Bihar and Orissa of arrears in respect of the years 1915-16 and 1916-17. The estimates do not otherwise call for remark.

VII AND 9.—CUSTOMS.

SEA CUSTOMS.		Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
IMPORTS.					Budget.	Revised.	
Special Import Duties.							
1. Arms, Ammunition and Military Stores		5,69,871	7,31,199	4,70,631	4,50,000	4,70,000	10,00,000
2. Coal, coke and patent fuel		2,081	22,288	14,840	14,000	35,000	46,000
3. Liquors—							
(a) Ale, Beer, Porter, Cider and other fermented liquors		5,65,825	6,72,856	4,82,684	5,00,000	5,00,000	10,00,000
(b) Spirits and Liqueurs		1,07,73,536	1,12,85,840	1,01,15,259	95,00,000	1,03,00,000	1,35,00,000
(c) Wines		4,50,925	5,55,748	3,96,572	4,02,000	4,50,000	6,00,000
4. Opium		4,222	6,046	2,987	5,000	3,000	4,000
5. Petroleum		71,54,327	45,19,141	35,59,223	35,00,000	12,70,000	35,18,000
6. Silver, Bullion and Coin		1,19,255	15,01,194	17,08,848	...	...	...
7. Silver manufactures		8,758	3,92,204	2,40,851	1,50,000	1,90,000	3,00,000
8. Sugar		60,66,583	1,30,25,428	1,48,16,402	1,50,00,000	1,76,50,000	2,00,00,000
9. Tobacco		28,86,568	46,01,221	61,51,771	60,00,000	81,75,000	80,00,000
Duty at 2½ per cent.							
10. Machinery		70,045	10,65,988	9,15,185	8,09,000	12,00,000	25,00,000
11. Metals—Iron and Steel		9,80,045	18,47,847	13,63,995	13,50,000	26,50,000	40,00,000
12. Railway plant and rolling stock		25,468	3,65,794	1,11,978	1,00,000	5,00,000	10,00,000
13. Other articles		23,285	3,87,991	4,16,110	4,00,000	4,20,000	5,00,000
Duty at 7½ per cent.							
14. Articles of Food and Drink (excluding sugar and vinegar)		31,78,028	52,00,838	53,88,851	50,00,000	57,25,000	70,00,000
15. Raw materials and articles mainly unmanufactured		15,64,779	38,55,706	30,58,935	30,00,000	40,00,000	47,00,000
16. Articles wholly or mainly manufactured—							
(a) Outfery, hardware, implements and instruments		24,76,897	40,70,085	36,83,983	35,00,000	49,00,000	55,00,000
(b) Metals other than Iron and Steel		9,18,228	11,62,994	18,37,271	14,05,000	23,50,000	40,00,000
(c) Cotton manufactures		1,35,22,821	1,79,16,726	3,83,39,219	3,80,00,000	3,85,00,000	3,70,00,000
(d) Yarn and textile fabrics (other than cotton manufactures)		29,71,899	61,68,830	52,89,008	52,00,000	58,50,000	62,00,000
(e) All other articles wholly or mainly manufactured		9,06,159	1,69,73,753	1,76,08,371	1,75,00,000	1,91,00,000	2,20,00,000
17. Miscellaneous		10,65,411	27,18,858	28,14,576	30,00,000	32,00,000	35,00,000
TOTAL IMPORTS		7,38,54,711	9,90,22,740	11,99,59,950	11,45,85,000	12,74,78,000	14,58,66,000
18. EXPORT DUTIES—							
(a) Jute (raw and manufactured)		1,74,804	1,17,86,315	1,83,38,167	2,10,00,000	2,20,00,000	2,40,00,000
(b) Rice		76,25,692	86,71,041	1,05,26,999	1,00,00,000	1,10,00,000	65,00,000
(c) Tea		92,630	42,54,462	43,83,261	43,26,000	44,00,000	45,65,000
(d) Indigo . . . . .		...	...	...	...	58,000	40,000
19. SEA CUSTOMS—MISCELLANEOUS		4,78,686	7,76,768	10,12,229	9,70,000	8,74,000	9,83,000
20. LAND CUSTOMS		5,53,258	5,58,877	94,157	2,50,000	3,68,000	6,80,000
21. EXCISE DUTY ON COTTON MANUFACTURES		49,25,571	44,61,448	76,21,779	80,00,000	1,51,00,000	1,30,00,000
22. EXCISE DUTY ON MOTOR SPIRIT		...	...	23,51,987	27,00,000	37,75,000	40,00,000
23. WAREHOUSE AND WHARF RENTS AND MISCELLANEOUS		4,07,941	8,56,562	8,36,110	3,85,000	8,00,000	6,50,000
GRAND TOTAL		Rs. 8,81,05,293	12,98,87,728	16,55,42,173	16,22,16,000	18,60,48,000	20,02,86,000
Equivalent in Sterling		£ 5,878,886	8,659,182	11,651,588	10,814,400	12,403,200	13,352,400
CHARGES		Rs. 30,30,783	40,62,448	43,88,000	43,88,000	46,08,000	47,11,000
Equivalent in Sterling		£ 262,052	270,830	285,022	292,900	307,200	314,000
England		£ 212	334	254	100	100	100
TOTAL		£ 262,264	271,164	285,276	293,000	307,300	314,100

REVENUE.

35. The Revised estimate of Customs revenue in 1918-19 amounts to *Revised, 1918-19.* R18,60.48 lakhs or R2,38.32 lakhs more than the Budget estimate. Nearly one-third of the improvement occurs under the excise duty on cotton manufactures (R71 lakhs) owing to a heavy demand for piece-goods and high prices. The effect on the import trade of war restrictions and freight difficulties has been more than counterbalanced by a continued rise in the level of prices. The tariff heads other than the excise on cotton goods which show important excesses are sugar (R26.50 lakhs), tobacco (R21.75 lakhs), manufactured articles (R16 lakhs), cutlery and hardware (R14 lakhs), iron and steel (R13 lakhs), excise on motor spirit (R10.75 lakhs), and the export duties on jute and rice (R10 lakhs each). The only head which shows a material decline is petroleum (R22.30 lakhs).

36. The Budget estimate of Customs revenue in 1919-20 is taken at *Budget, 1919-20.* R20,02.86 lakhs, or R1,42.38 lakhs more than the Revised estimate for 1918-19. It is expected that shipping facilities will greatly improve and that as the result of demobilisation and the release of industries from war work there will be an increase in the volume of commodities available for import into India; on the other hand, regard must be had to the probability of some fall in prices and to the unfavourable agricultural conditions in several provinces. The estimates include important increases under spirits and liqueurs (R32 lakhs), manufactured articles (R29 lakhs), sugar (R23.50 lakhs), petroleum (R22.48 lakhs), and the export duty on jute (R20 lakhs). On the other hand, they allow for a falling off of R45 lakhs under the export duty on rice owing to the diversion of Burma rice for consumption in India and R15 and R21 lakhs respectively under the import and excise duties on cotton manufactures; the revenue under the last two heads has been specially high in the current year, and the present conditions of the market and the disparity between the prices in India and England point to the probability of some set-back here. The Budget estimate provides for the retention of the duty of 6 annas a gallon on motor spirit manufactured in, or imported into, India which was imposed as a temporary measure in February 1917.

EXPENDITURE.

37. The expenditure in 1918-19 is expected to exceed the Budget by *Revised, 1918-19.* R2.15 lakhs, owing mainly to the grant of war allowances to subordinate establishments in Madras and Bombay (R97,000) and larger expenditure on overtime and holiday allowances in Burma (R69,000) in connection with the export of rice for the Royal Commission on food supplies and to India. The Budget estimate for 1919-20 is more by R1.03 lakhs than the Revised for the current year, and includes a small allotment for the revision of the Karachi customs establishment. *Budget, 1919-20.*

VIII AND 10.—INCOME TAX.

REVENUE.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
EXCESS PROFITS DUTY.						
Imperial.						
1. India . . . . .	...	...	...	...	...	1,00,000
2. Madras . . . . .	...	...	...	...	...	25,00,000
3. Bombay . . . . .	...	...	...	...	...	4,25,00,000
4. Bengal . . . . .	...	...	...	...	...	6,25,00,000
5. United Provinces . . . . .	...	...	...	...	...	25,00,000
6. Punjab . . . . .	...	...	...	...	...	3,00,000
7. Burma . . . . .	...	...	...	...	...	16,00,000
8. Bihar and Orissa . . . . .	...	...	...	...	...	3,00,000
9. Central Provinces . . . . .	...	...	...	...	...	2,00,000
Total . . . . .	...	...	...	...	...	11,25,00,000
SUPER-TAX.						
Imperial.						
1. India . . . . .	...	...	88,822	25,000	1,31,000	1,30,000
2. N.-W. Frontier . . . . .	...	...	...	...	24,000	24,000
3. Madras . . . . .	...	...	4,78,870	10,00,000	24,00,000	18,50,000
4. Bombay . . . . .	...	...	70,99,663	92,56,000	1,19,60,000	58,75,000
5. Bengal . . . . .	...	...	1,31,67,811	85,00,000	1,18,00,000	50,00,000
6. United Provinces . . . . .	...	...	5,81,979	5,70,000	12,42,000	7,73,000
7. Punjab . . . . .	...	...	1,67,200	50,000	2,50,000	2,50,000
8. Burma . . . . .	...	...	1,77,097	3,00,000	9,50,000	8,00,000
9. Bihar and Orissa . . . . .	...	...	2,26,827	1,00,000	4,36,000	3,77,000
10. Central Provinces . . . . .	...	...	88,881	83,000	1,35,000	1,36,000
11. Assam . . . . .	...	...	88,250	1,22,000	23,000	25,000
Total . . . . .	...	...	2,21,59,460	2,01,58,000	2,93,51,000	1,47,40,000
ORDINARY INCOME-TAX.						
Imperial.						
1. India General (Civil)	9,86,151	19,31,136	20,78,248	21,79,000	22,02,000	16,43,000
2. Delhi (Civil)	1,61,778	4,31,995	5,90,190	4,77,000	6,96,000	3,94,000
3. Baluchistan (Civil)	21,830	85,214	34,234	34,000	35,000	4,000
4. North-West Frontier (Civil)	1,71,418	2,60,447	2,99,688	3,00,000	3,00,000	3,15,000
5. Other Provinces (Civil)	18,789	93,189	1,19,590	1,25,000	1,39,000	1,36,000
6. Non-Civil Departments	14,39,064	22,49,963	28,68,237	28,71,000	33,13,000	33,43,000
Total	27,49,030	50,01,944	59,90,187	59,86,000	66,85,000	61,70,000
Divided.						
1. Madras	40,74,656	60,09,144	76,60,695	75,00,000	75,00,000	77,90,000
2. Bombay	78,82,689	1,39,95,113	2,06,30,096	2,20,00,000	2,42,00,000	2,44,90,000
3. Bengal	72,26,611	1,68,55,428	2,07,92,469	2,15,00,000	2,20,00,000	1,77,50,000
4. United Provinces	28,01,166	42,44,881	46,86,830	48,74,000	56,80,000	49,85,000
5. Punjab	18,55,709	24,61,856	34,86,300	35,00,000	35,00,000	41,25,000
6. Burma	24,75,430	40,05,618	47,80,710	46,25,000	60,28,000	60,60,000
7. Bihar and Orissa	14,28,417	20,21,417	21,66,750	23,50,000	22,00,000	20,40,000
8. Central Provinces	9,47,825	13,20,815	15,39,220	17,06,000	18,72,000	18,16,000
9. Assam	4,60,160	6,78,282	8,91,588	8,00,000	7,97,000	8,57,000
Total	2,86,02,613	5,15,92,554	6,64,71,908	6,88,55,000	7,87,77,000	6,99,13,000
Total ordinary income-tax	3,13,51,643	5,65,94,498	7,24,62,095	7,48,41,000	8,04,62,000	7,60,83,000
TOTAL REVENUE R	3,13,51,643	5,65,94,498	9,46,21,555	9,49,99,000	10,98,13,000	20,38,23,000
Equivalent in Sterling £	2,090,109	3,772,967	6,308,104	6,333,200	7,320,800	13,554,900

EXPENDITURE.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General . . .	1,244	1,308	1,290	2,000	3,000	1,000
2. Delhi . . .	1,466	2,106	3,529	3,000	4,000	4,000
3. North-West Frontier . . .	955	903	987	4,000	1,000	4,000
4. Bengal . . .	...	...	7,522	10,000	10,000	11,000
Total . . .	3,665	4,312	13,328	19,000	18,000	20,000
<i>Divided.</i>						
1. Madras . . .	60,561	66,159	68,293	68,000	92,000	1,10,000
2. Bombay . . .	1,71,853	1,79,298	2,12,554	2,45,000	3,08,000	4,31,000
3. Bengal . . .	1,52,964	1,62,754	1,74,171	1,78,000	2,18,000	2,12,000
4. United Provinces . . .	418	62	...	20,000	40,000	3,50,000
5. Punjab . . .	12,423	28,587	32,781	20,000	62,000	1,08,000
6. Burma . . .	47,732	49,125	57,621	68,000	65,000	80,000
7. Bihar and Orissa . . .	45,996	45,459	45,273	46,000	49,000	49,000
8. Central Provinces . . .	16,258	18,235	21,127	42,000	42,000	63,000
9. Assam . . .	4,522	4,689	4,428	5,000	5,000	5,000
Total . . .	5,12,717	5,52,368	6,24,441	7,54,000	8,47,000	14,08,000
TOTAL EXPENDITURE R . . .	5,16,382	5,56,000	6,37,769	7,73,000	8,65,000	14,28,000
Equivalent in Sterling £ . . .	34,426	37,112	42,518	51,500	57,700	95,200

REVENUE.*(i) Excess profits duty—Imperial.*

38. It has been decided to levy during the ensuing year a duty on excess profits from certain businesses, assessed at 50 per cent. of the profits realised in excess of a standard determined in accordance with the provisions of the Excess Profits Duty Act. The gross yield of the duty is estimated at R11·25 crores, of which R6·25 crores relate to Bengal and R4·25 crores to Bombay. Against this must be set off an estimated loss of R150 lakhs under super-tax as the result of the exemption from that tax of businesses paying excess profits duty and R70 lakhs under income-tax in respect of amounts paid as excess profits duty. The net receipts derived from the new tax are thus expected to amount to R9·05 crores including about R5½ crores from Bengal and R3½ crores from Bombay. Budget, 1919-20.

(ii) Super-tax—Imperial.

39. The Revised estimate for 1918-19 is taken at R91·93 lakhs more than the Budget. The increase is distributed over all the provinces except Assam, but is largest in Bengal (R33 lakhs) and Bombay (R27·04 lakhs). It is due generally to a rise in the incomes assessed to super-tax and to arrear collections in respect of the preceding year. Allowing for the exemption from super-tax of businesses paying excess profits duty, the revenue in the ensuing year is estimated at R1,47·40 lakhs or about half of the Revised estimate for the current year. Revised, 1918-19.
Budget, 1919-20.

*(iii) Ordinary Income-tax.**(a) Imperial.*

40. The Revised estimate for the current year exceeds the Budget by R6·99 lakhs. The increase arises from improved assessment in Delhi and the employment of additional establishments by Government for work connected with the war, mainly in the Military department. The Budget estimate for 1919-20 allows for the loss of revenue which results from the raising of the assessable limit of income—*vide* paragraph 42 below—and is taken at R5·15 lakhs less than the Revised estimate for the current year. Revised, 1918-19.
Budget, 1919-20.

*(b) Divided.*Revised, 1918-19.

41. The Revised estimate for 1918-19 is more than the Budget by R49.22 lakhs, nearly half of the increase occurring in Bombay (R22 lakhs). The rise is attributable to larger profits realised in certain trades as the result of war conditions and would have been higher but for delay in collections in all provinces owing to the late introduction of the rules under the new Income-tax Act.

Budget, 1919-20.

42. In view of the hardships caused by high prices to persons with small incomes, it has been decided to exempt from assessment to income-tax, with effect from the ensuing year, incomes below R2,000 per annum. This measure will result in a loss of R68.70 lakhs in the divided portion of the revenue. As stated in paragraph 38 above, there will be a further loss estimated at R70 lakhs in respect of income which will be paid to Government as excess profits duty. Apart from these factors, a considerable rise in revenue is anticipated in 1919-20 as the result of the collection of arrears thrown forward from the current year, an increase in the trade profits which will come under assessment in the ensuing year and greater efficiency in assessments. The Budget estimate for 1919-20 is accordingly taken at only R38.64 lakhs less than the Revised estimate for 1918-19.

EXPENDITURE.

(a) Imperial.

43. The figures show little variation.

*(b) Divided.*Revised, 1918-19.

44. The Revised estimate for 1918-19 exceeds the Budget grant by R93,000 mainly in Bombay. The Budget estimate for 1919-20 provides for the strengthening of establishments in several provinces and is R5.61 lakhs more than the Revised for the current year. The bulk of the increase is due to provision for the reorganisation of establishments in the city of Bombay (R1.08 lakhs) and in the United Provinces, and for the debit to the head Income-tax of the cost of the entire staff employed on income-tax work in the latter province instead of part of the expenditure being shown under Land Revenue as hitherto.

Budget, 1919-20.

IX AND 11.—FOREST.

REVENUE.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	9,37,836	11,91,042	13,40,086	11,67,000	19,25,000	23,24,000
2. Baluchistan	21,633	18,277	17,934	22,000	24,000	22,000
3. North-West Frontier	1,86,815	2,40,985	3,37,711	8,75,000	4,00,000	4,39,000
Total	11,46,284	14,50,304	16,95,731	15,64,000	23,49,000	27,85,000
<i>Provincial.</i>						
1. Madras	41,06,838	45,96,126	54,14,489	45,000	39,63,000	49,36,000
2. Bombay	47,01,263	55,19,177	62,12,022	60,00,000	80,00,000	80,50,000
3. Bengal	11,45,610	13,38,779	13,76,970	16,00,000	18,00,000	16,30,000
4. United Provinces	37,38,831	50,40,932	61,16,697	61,00,000	69,00,000	1,00,00,000
5. Punjab	17,27,283	16,87,800	21,17,776	22,58,000	23,00,000	36,35,000
6. Burma	96,99,217	1,23,79,501	1,23,61,499	1,19,00,000	1,23,91,000	1,35,00,000
7. Bihar and Orissa	5,17,727	5,29,581	7,53,625	6,50,000	9,00,000	8,00,000
8. Central Provinces	32,78,262	33,72,578	34,66,493	36,00,000	35,00,000	35,00,000
9. Assam	10,55,052	11,38,623	13,09,956	12,47,000	14,60,000	14,56,000
Total	2,99,70,088	3,56,11,626	3,92,73,527	3,87,00,000	4,12,14,000	4,75,07,000
TOTAL INDIA R	3,11,16,372	3,70,61,930	4,09,69,258	4,02,64,000	4,35,63,000	5,02,92,000
Equivalent in Sterling £	2,724,425	2,470,795	2,731,284	2,684,300	2,904,200	3,352,800

EXPENDITURE.

<i>Imperial.</i>						
1. India General	10,69,300	10,71,931	10,60,779	12,69,000	16,51,000	23,97,000
2. Baluchistan	27,995	26,929	29,999	32,000	32,000	30,000
3. North-West Frontier	1,04,795	1,18,070	1,53,875	1,74,000	2,34,000	2,65,000
Total	12,02,090	12,16,930	12,44,653	14,75,000	19,17,000	26,92,000
<i>Provincial.</i>						
1. Madras	29,27,318	28,42,678	30,20,319	30,17,000	31,30,000	37,25,000
2. Bombay	26,42,038	25,64,682	33,53,715	36,88,000	49,50,000	41,43,000
3. Bengal	5,93,635	6,19,649	7,38,713	7,50,000	8,30,000	7,68,000
4. United Provinces	25,66,807	27,35,915	32,04,928	36,18,000	47,41,000	67,02,000
5. Punjab	9,23,879	9,34,662	11,53,048	15,72,000	18,92,000	26,15,000
6. Burma	48,86,242	49,36,588	54,87,178	54,22,000	54,83,000	64,37,000
7. Bihar and Orissa	3,61,550	4,47,972	3,90,717	4,34,000	4,21,000	5,51,000
8. Central Provinces	17,34,386	17,68,775	18,73,124	19,25,000	20,40,000	21,65,000
9. Assam	7,55,214	7,76,033	6,86,627	7,29,000	7,13,000	9,02,000
Total	1,73,90,519	1,76,95,444	1,99,12,399	2,11,55,000	2,42,00,000	2,80,06,000
TOTAL INDIA R	1,85,92,609	1,89,11,374	2,11,57,052	2,26,30,000	2,61,17,000	3,06,98,000
Equivalent in Sterling £	1,239,507	1,249,592	1,410,470	1,508,700	1,741,100	2,046,500
England	3,360	2,173	572	2,600	1,600	5,000
TOTAL EXPENDITURE £	1,242,867	1,251,765	1,411,042	1,511,300	1,742,700	2,051,500
NET REVENUE £	831,558	1,219,030	1,320,242	1,173,100	1,161,500	1,301,300

REVENUE.

(a) Imperial.

Revised, 1918-19. 46. The increase of **₹7.85 lakhs** in the revenue in the current year as compared with the Budget estimate occurs in Port Blair (**₹4.33 lakhs**) due to better prices realised for timber and larger supplies to the Indian Munitions Board, and in Coorg (**₹3.02 lakhs**), owing to increased extraction of timber by the newly constructed tramway and high prices for sandalwood. The Budget estimate for 1919-20 provides for a further growth of revenue in these administrations and is **₹4.36 lakhs** more than the Revised for the current year.

Budget, 1919-20.

(b) Provincial.

Revised, 1918-19. 47. The Revised estimate for 1918-19 is more than the Budget by **₹25.14 lakhs**. All the provinces except Madras and the Central Provinces contribute to the improvement, but it is largest in Bombay (**₹15 lakhs**) and the United Provinces (**₹8 lakhs**). The rise is due generally to increased demands for timber, resin, turpentine and other forest produce, mainly from the Military Department, the Munitions Board and Railways, and to the higher prices that have been realised. The supply of fodder to the districts affected by famine (**₹4.16 lakhs**) and the recovery of the cost of hay presses supplied to Mesopotamia account partly for the excess in Bombay. The decline in Madras (**₹8.82 lakhs**) arises from the transfer of the control of tanning materials to the Munitions Board which pays the Forest Department on the basis of past results and not of current prices.

Budget, 1919-20. 48. The Budget estimate for 1919-20 is **₹6.93 lakhs** more than the Revised for the current year. A considerable increase (**₹31 lakhs**) is anticipated in the United Provinces from the new turpentine and resin factories which will commence working early next year, and from various administrative improvements which have been or are about to be carried out, e.g., the expansion of the sawmill with a view to increase the output of timber and to convert wood hitherto considered unsaleable into forms that will command a ready sale and the formation of a separate circle for exploiting the markets. Other large improvements occur in the Punjab (**₹13.35 lakhs**), Burma (**₹11.09 lakhs**) and Madras (**₹9.73 lakhs**), owing mainly to increased demands expected from railways, the Admiralty and other purchasers. A special receipt of **₹2.50 lakhs** will accrue in Bombay from famine fodder operations. On the other hand, there will be decreases of revenue in Bengal (**₹1.70 lakhs**) and Bihar and Orissa (**₹1 lakh**) owing to a reduction in the indents from the Munitions Board.

EXPENDITURE.

(a) Imperial (including outlay in England.)

Revised, 1918-19. 49. The increase of **₹4.29 lakhs** in the Revised estimate for the current year as compared with the Budget is due to the construction of a tramway in Coorg. The Budget for 1919-20 exceeds the Revised estimate for 1918-19 by **₹8.26 lakhs**. It provides for further expenditure on the Coorg tramway (**₹3.44 lakhs**), for the improvement and extension of forests in Port Blair (**₹6.50 lakhs**), and for some increase in ordinary expenditure.

Budget, 1919-20.

(b) Provincial.

Revised, 1918-19. 50. The Revised estimate for 1918-19 is more than the Budget by **₹30.45 lakhs**, mainly in Bombay (**₹12.62 lakhs**) and the United Provinces (**₹11.23 lakhs**). The growth in expenditure is generally a concomitant of the larger revenue obtained from the sale of forest produce. Among special causes may be mentioned (i) the grant of compensation for high prices to subordinate establishments (**₹6.09 lakhs**), mainly in Bombay and Madras, (ii) expenditure on famine fodder operations in Bombay (**₹7.20 lakhs**) and on hay presses in replacement of those sent to Mesopotamia (**₹88,000**) and (iii) outlay on the administrative improvements in the United Provinces mentioned in paragraph 48.

51. The total Budget estimate for 1919-20 exceeds the Revised for the current year by Rs 506 lakhs. The bulk of the increase occurs in the United Provinces (Rs 19.61 lakhs), Burma (Rs 9.54 lakhs) and the Punjab (Rs 7.23 lakhs). Provision has been made for various measures of development in view of the growing demands for forest produce. Grants have been allotted, among other objects, for special expenditure on the turnery and sawmill, resin distillery and wood-working institute in the United Provinces (Rs 15.32 lakhs), for increased outlay on the sawing and carriage of sleepers in the same province (Rs 4 lakhs), for the floating and rafting of timber cut in 1918-19 in the Punjab (Rs 3.67 lakhs), for the installation of mechanical appliances for handling logs at the Rangoon timber depôt (Rs 2 lakhs), for the reorganisation of forest establishments in Madras (Rs 1.25 lakhs) and Bihar and Orissa (Rs 35,000), and for compensation for high prices (Rs 5.42 lakhs), mainly in Bombay and Madras. Bombay and Bengal are the only provinces where there will be a reduction in total expenditure owing to a smaller provision for famine fodder operations in the former province and to a fall in the supplies to the Munitions Board in the latter.

X AND 12.—REGISTRATION.

REVENUE.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	19,714	19,611	23,309	22,000	26,000	26,000
2. Delhi	22,342	23,701	27,910	27,000	30,000	29,000
3. Baluchistan	3,188	3,207	3,873	3,000	4,000	3,000
4. North-West Frontier	46,243	49,307	55,259	50,000	55,000	55,000
Total	91,487	95,826	1,10,351	1,02,000	1,15,000	1,13,000
<i>Provincial.</i>						
1. Madras	23,37,549	24,70,180	24,72,459	25,50,000	26,60,000	27,10,000
2. Bombay	7,95,528	8,37,457	9,25,151	9,30,000	11,00,000	11,50,000
3. Bengal	20,36,068	21,48,927	21,904,027	19,60,000	19,00,000	19,00,000
4. United Provinces	7,33,642	7,81,341	7,87,436	7,60,000	7,35,000	7,35,000
5. Punjab	3,55,564	3,71,489	3,70,798	3,84,000	3,60,000	3,75,000
6. Burma	2,49,935	2,48,754	1,81,204	2,20,000	2,16,000	2,30,000
7. Bihar and Orissa	6,96,048	6,80,909	6,68,083	7,00,000	6,50,000	7,50,000
8. Central Provinces	3,74,251	4,20,903	4,30,800	4,24,000	4,75,000	4,70,000
9. Assam	1,13,115	1,02,962	95,730	1,09,000	88,000	90,000
Total	76,91,700	80,12,902	78,03,501	80,37,000	81,84,000	84,10,000
TOTAL INDIA R	77,83,187	81,08,728	79,13,852	81,34,000	82,99,000	85,23,000
Equivalent in Sterling £	518,879	540,581	527,590	542,600	553,300	568,200

EXPENDITURE.

<i>Imperial.</i>						
1. India General	7,393	7,162	7,394	8,000	7,000	8,000
2. Delhi	7,111	7,523	8,026	7,000	9,000	8,000
3. Baluchistan	1,434	1,536	1,903	1,000	2,000	1,000
4. North-West Frontier	12,874	12,066	13,077	13,000	14,000	14,000
Total	28,312	28,287	30,400	29,000	32,000	31,000
<i>Provincial.</i>						
1. Madras	12,56,016	13,12,239	13,39,696	13,53,000	15,07,000	16,20,000
2. Bombay	3,71,933	3,71,704	3,87,364	3,97,000	4,84,000	4,82,000
3. Bengal	11,27,323	11,34,770	11,41,000	11,57,000	11,25,000	12,21,000
4. United Provinces	3,11,322	3,03,871	3,03,200	3,07,000	3,07,000	3,06,000
5. Punjab	1,36,149	1,24,082	1,26,600	1,30,000	1,34,000	1,37,000
6. Burma	1,08,725	1,08,007	1,04,900	1,05,000	1,06,000	1,08,000
7. Bihar and Orissa	3,78,240	3,79,001	3,77,200	3,94,000	4,04,000	4,04,000
8. Central Provinces	1,24,536	1,27,554	1,27,800	1,60,000	1,78,000	1,64,000
9. Assam	65,051	67,906	68,000	70,000	66,000	75,000
Total	38,69,800	39,38,134	40,09,763	40,78,000	43,06,000	45,17,000
TOTAL INDIA R	38,97,612	39,56,431	40,40,163	41,07,000	43,38,000	45,48,000
Equivalent in Sterling £	259,840	263,761	269,344	273,800	289,300	303,300

REVENUE.

Imperial.

52. The figures show little variation.

Provincial.

53. The Revised estimate for 1918-19 is R1.47 lakhs more than the Budget Revised, 1918-19. forecast; the increase occurs mainly in Bombay (R1.70 lakhs) and Madras (R1.10 lakhs), partly set off by minor decreases in almost all the other provinces. Provision for a growth of revenue in 1919-20 has been made in Bihar and Budget, 1919-20. Orissa, Madras and Bombay, and the Budget for that year exceeds the Revised estimate for 1918-19 by R2.26 lakhs.

EXPENDITURE.

Imperial

54. The figures show little variation.

Provincial.

55. The Revised estimate for 1918-19 exceeds the Budget estimate by Revised, 1918-19. R2.28 lakhs, the increase being due mainly to the grant of compensation for high prices and revision of the pay of the clerical establishment in Madras. The Budget for 1919-20 is more than the Revised estimate for the current Budget, 1919-20. year by R2.11 lakhs. It includes a provision of R1.40 lakhs for compensation for high prices in Madras and lump allotments for minor schemes of revision in that province and in Bengal.

XI.—TRIBUTES.

REVENUE.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General .	19,92,599	19,47,897	17,29,547	20,04,000	20,21,000	20,02,000
2. Madras . .	44,96,520	44,96,519	44,96,519	44,97,000	44,97,000	44,97,000
3. Bombay . .	12,88,860	13,94,285	13,65,137	13,58,000	11,35,000	13,40,000
4. Bengal . .	67,701	67,701	67,701	68,000	68,000	68,000
5. United Provinces .	3,21,000	3,21,000	3,21,000	3,21,000	3,21,000	3,21,000
6. Punjab . .	1,44,754	1,46,453	1,43,965	1,44,000	1,44,000	1,44,000
7. Burma . .	4,57,706	4,48,099	4,59,405	4,52,000	4,52,000	4,52,000
8. Bihar and Orissa .	85,499	85,499	85,500	86,000	86,000	86,000
9. Central Provinces .	2,32,187	2,28,937	2,46,237	2,39,000	2,39,000	2,39,000
10. Assam . .	50,100	50,100	50,100	50,000	50,000	50,000
TOTAL INDIA B	91,86,926	91,86,440	89,65,061	92,19,000	90,13,000	91,99,000
Equivalent in Sterling £	609,128	612,429	597,670	614,500	600,900	613,300

56. The revenue recorded under this head represents tributes received from the protected States, in several cases as a result of exchanges of territory and settlement of claims, and contributions made chiefly in lieu of former obligation to supply or maintain troops. The figures do not ordinarily show any important fluctuations from year to year except for advance payment of sums falling due in the ensuing year, or arrears and their recovery. The decrease in the Revised estimate for the current year as compared with the Budget occurs in Bombay as the result of the unfavourable agricultural conditions. The Budget estimate for 1919-20 provides for normal collections:

Revised, 1918-19.

Budget, 1919-20.

1.—REFUNDS AND DRAWBACKS.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
<i>Imperial.</i>						
Adm. General	1,06,922	65,522	1,92,259	94,000	68,73,000	1,01,000
2. Delhi	5,455	10,618	16,278	11,000	35,000	35,000
3. Baluchistan	3,208	1,804	3,110	3,000	3,000	3,000
4. North-West Frontier	22,423	27,503	23,353	26,000	24,000	24,000
5. Other Provinces	24,11,368	41,22,695	53,37,883	44,48,000	87,08,000	61,57,000
Total	25,49,376	42,28,137	55,72,883	45,82,000	1,51,48,000	68,20,000
<i>Divided and Provincial.</i>						
1. Madras	4,44,531	4,76,011	5,15,562	5,31,000	6,97,000	5,81,000
2. Bombay	9,22,310	9,86,435	11,26,883	11,75,000	12,50,000	13,50,000
3. Bengal	2,94,526	4,36,818	4,03,499	3,59,000	4,40,000	4,69,000
4. United Provinces	2,48,117	2,84,425	3,12,038	3,14,000	3,69,000	3,82,000
Punjab	1,70,118	2,04,179	2,43,855	1,89,000	2,26,000	2,53,000
Burma	2,72,554	3,35,326	4,33,581	3,47,000	3,43,000	3,33,000
Bihar and Orissa	93,726	1,10,940	88,980	1,13,000	1,15,000	1,09,000
Central Provinces	1,22,115	1,75,211	91,703	90,000	92,000	96,000
Assam	49,315	41,953	43,859	50,000	52,000	55,000
Total	26,17,314	29,52,335	32,45,960	31,68,000	35,84,000	40,78,000
TOTAL INDIA	51,66,688	71,80,472	88,18,843	77,50,000	1,87,27,000	1,08,98,000
Equivalent in Sterling £	2,344,446	478,698	587,922	516,700	1,248,500	692,200

(a) Imperial.

57. The wholly Imperial expenditure shown against "Other Provinces" represents refunds and drawbacks in respect of wholly Imperial revenue (*e. g.*, Opium, Salt, Super-tax, Customs and Tributes). The large increase of Rs. 1,05,001 lakhs in the Revised estimate over the Budget for 1918-19 occurs mainly under Salt (Rs. 62.94 lakhs), Customs (Rs. 38.18 lakhs) and Super-tax (Rs. 4.24 lakhs) refunds. The excess under the first head is due to the refund to salt traders in Northern India of duty paid by them in advance in previous years; allowance for the payments was made on the revenue side in the current year's Budget (*vide* paragraph 21). Owing to shipping difficulties a large quantity of merchandise destined for other countries was in the current year imported into Indian ports in the first instance; the increase under Customs refunds arises partly from this cause and partly from the collection of import duties on a provisional basis, owing to delay in the receipt of shipping documents, subject to re-adjustment on receipt of the latter. The Budget estimate for 1919-20 assumes normal refunds of Salt revenue and a decrease under Customs refunds following on an anticipated reduction in re-exports owing to improved shipping facilities.

(b) Divided and Provincial.

58. The expenditure varies considerably from year to year and is difficult to estimate. In 1918-19 the Budget will be exceeded by Rs. 4.16 lakhs owing to higher refunds of income-tax revenue in several provinces and a special land revenue refund in Madras. The Budget estimate for 1919-20 includes a provision of Rs. 5 lakhs in Bombay for refund of excise license fees to shopkeepers who had to close their shops owing to the temporary failure of supplies of country spirits; and in Madras allowance has been made for the special payment included in the Revised for the current year. The estimates for the other provinces generally follow the Revised estimate.

2.—ASSIGNMENTS AND COMPENSATIONS.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General . . .	33,38,765	32,18,487	36,39,766	39,38,000	30,49,000	34,37,000
2. Delhi . . .	4,423	5,188	4,393	5,000	5,000	5,000
3. Baluchistan . . .	2,01,888	2,01,745	2,00,636	2,02,000	2,08,000	2,02,000
4. North-West Frontier . . .	17,769	17,842	17,848	18,000	20,000	20,000
5. Other Provinces . . .	35,51,748	35,46,856	35,64,978	35,74,000	34,92,000	34,97,000
Total . . .	71,14,588	69,89,118	74,27,441	77,37,000	67,69,000	71,57,000
<i>Divided and Provincial.</i>						
1. Madras . . .	6,19,472	5,95,418	5,55,915	6,10,000	6,24,000	6,25,000
2. Bombay . . .	1,08,82,022	1,05,20,212	1,05,36,685	1,07,94,000	1,09,78,000	1,09,23,000
3. Bengal . . .	60,060	1,09,389	1,01,36,574	1,89,000	1,76,000	1,90,000
4. United Provinces . . .	2,98,524	3,06,022	2,92,797	3,03,000	2,88,000	3,02,000
5. Punjab . . .	65,908	66,880	76,646	71,000	68,000	69,000
6. Burma . . .	400	200	200	1,000	1,000	1,000
7. Bihar and Orissa . . .	1,01,041	98,974	1,02,828	1,01,000	1,01,000	1,01,000
8. Central Provinces . . .	36,011	34,813	34,817	32,000	34,000	33,000
9. Assam . . .	35,039	34,331	34,931	37,000	37,000	37,000
Total . . .	1,20,98,471	1,17,66,239	1,17,60,675	1,21,38,000	1,23,02,000	1,22,85,000
TOTAL INDIA . . .	1,92,13,059	1,87,55,357	1,91,88,116	1,98,75,000	1,90,71,000	1,94,42,000
Equivalent in Sterling £ . . .	1,280,870	1,250,357	1,279,208	1,325,000	1,271,400	1,296,100

(a) Imperial.

59. The wholly Imperial expenditure shown against "Other Provinces" represents Opium, Salt and Customs compensations paid to Indian States and Foreign Governments, as well as Miscellaneous compensations (*i.e.*, those of a general character and not intended to indemnify against loss of a particular kind of revenue) in provinces other than Bombay. The variations between the Budget and Revised estimates of the current year and between the latter and the Budget of next year are, generally speaking, due to the fact that the salt royalty payable to Jaipur and Jodhpur and the customs compensation payable to Travancore and Cochin fluctuate respectively with reference to the actual sales of salt and the actual realisations of customs revenue.

(b) Divided and Provincial.

Revised, 1918-19.

Budget, 1919-20.

60. The Revised estimate for 1918-19 exceeds the Budget by Rs 1.64 lakhs owing to arrear payments in Bombay in respect of compensation for lease of the revenue from hemp drugs and an increase in the assessment of alienated lands in the same province due to revised survey and settlement rates introduced in certain districts. The Budget estimate for 1919-20 does not differ materially from the Revised for the current year.

XII.—INTEREST RECEIPTS.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, (1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
Imperial.						
1. Interest on Imperial loans and advances	84,83,525	84,21,667	83,83,355	84,66,000	83,00,000	84,66,000
2. Profits of Paper Currency Circulation	34,70,420	34,70,420	34,70,420	34,70,000	34,70,000	66,70,000
3. Interest on over-drawn Capital of Railway Companies in India	5,62,490	5,67,643	6,39,511	6,46,000	5,60,000	5,95,000
4. Interest charged to Capital on advances to Railway Companies . Interest on Securities of Railway Companies' Provident Funds	39,990	9,553	9,987	11,000	9,000	60,000
6. Miscellaneous items	3,55,844	3,24,001	1,74,597 3,43,505	1,00,000 3,41,000	31,51,000 12,17,000	26,41,000 4,05,000
TOTAL R	79,12,269	77,93,284	82,54,375	95,34,000	1,20,07,000	1,38,87,000
Provincial.						
1. Madras	4,52,295	4,80,547	4,56,476	5,00,000	4,78,000	5,28,000
2. Bombay	12,43,788	12,32,716	11,39,358	10,07,000	8,51,000	9,48,000
3. Bengal	4,03,551	3,49,042	6,89,791	5,55,000	5,35,000	5,38,000
4. United Provinces	23,94,286	27,78,878	14,97,372	13,24,000	12,26,000	19,45,000
5. Punjab	2,45,866	2,77,185	2,47,291	2,48,000	2,44,000	2,38,000
6. Burma	1,71,053	1,64,513	1,65,978	2,15,000	2,26,000	2,45,000
7. Bihar and Orissa	1,87,067	1,75,750	1,56,625	2,08,000	1,48,000	1,98,000
8. Central Provinces	2,70,923	2,76,390	2,17,762	1,92,000	1,93,000	2,18,000
9. Assam	43,255	58,893	1,24,488	2,12,000	1,68,000	2,29,000
TOTAL R	51,22,728	51,25,409	46,95,141	44,61,000	40,63,000	50,77,000
TOTAL INDIA R	1,30,34,997	1,29,18,693	1,29,49,516	1,39,95,000	1,60,70,000	1,89,14,000
Equivalent in Sterling £	892,333	861,246	863,301	933,000	1,071,400	1,260,900
ENGLAND.						
1. Profits of Paper Currency Circulation	78,211	399,152	1,429,349	1,504,600	1,718,900	1,940,300
Deduct transfer to the Paper Currency Reserve Depreciation Fund	...	399,080	460,000	...	...	...
Net profits of Paper Currency circulation	78,211	72	979,349	1,504,600	1,718,900	1,940,300
2. Interest realised from investment of Cash Balances etc.	93,458	213,929	364,645	260,000	280,000	145,000
3. Interest on advances to the Imperial Bank of Persia for the purpose of the Persian Government	31,349	24,591	27,280			
4. Interest on investment in Special Reserve	...	...	...
5. Miscellaneous	1,066	36,866	64,467	855,000	772,600	291,200
TOTAL £	204,284	675,538	1,806,807	2,619,600	2,771,500	2,376,500
TOTAL RECEIPTS £	1,096,417	1,136,504	2,170,108	3,552,600	3,842,900	3,637,400
Loans and advances outstanding on 31st March:—						
1. Imperial £	5,939,739	5,934,988	5,993,779	6,002,988	6,050,679	6,107,579
2. Provincial £	6,711,720	6,120,555	5,586,919	5,390,955	6,846,819	7,600,519

*(a) India—Imperial.*Revised, 1918-19.

61. The Revised estimate for 1918-19 is more than the Budget by Rs 24.73 lakhs. The bulk of the increase represents discount on British and Indian treasury bills tendered in payment of subscriptions to the war loan (Rs 7.86 lakhs), and larger interest (Rs 15.51 lakhs) realised from securities of railway companies' provident funds taken over by Government, owing to recovery of arrears in respect of funds already transferred and to further transfers of provident funds during the current year. An excess of Rs 1.34 lakhs in the receipts on account of Imperial loans and advances is partly counterbalanced by a reduction in the interest on the overdrawn capital of railway companies (Rs 86,000).

Budget, 1919-20.

62. The Budget for 1919-20 is taken at Rs 18.30 lakhs more than the Revised for the current year. The special receipts in the current year in connection with provident funds and the tender of treasury bills as subscription to the war loan have been eliminated, but the profits on paper currency circulation will be higher by Rs 32 lakhs owing to the issue to the Paper Currency Reserve during the current year of Indian treasury bills of the face value of Rs 6.40 crore.

*(b) India—Provincial.*Revised, 1918-19.

63. The Revised estimate for 1918-19 is Rs 3.98 lakhs less than the Budget. The decrease occurs mainly in Bombay (Rs 1.56 lakhs) and the United Provinces (Rs 99,000) and is due to the postponement of recoveries in respect of advances to cultivators owing to the unfavourable agricultural conditions. The Budget

Budget, 1919-20.

estimate for 1919-20 provides for an increase of Rs 10.14 lakhs owing to anticipated recoveries in respect of the large agricultural advances which have been granted in the current year. The bulk of the increase (Rs 7.20 lakhs) is expected in the United Provinces.

*(c) England.*Revised, 1918-19.

64. The interest receipts in England in 1918-19 are likely to exceed the Budget estimate by £151,900. The rise is due to increased investments on behalf of the Paper Currency Reserve and recoveries of arrears in respect of advances to the Imperial Bank of Persia for the purposes of the Persian Government, partly counterbalanced by a decline in the interest from investments on behalf of the Special Reserve.

Budget, 1919-20.

65. The interest receipts are taken in the Budget estimate for 1919-20 at £2,376,500 or £395,000 less than in the Revised for the current year. The interest on Paper Currency Reserve investments will be higher by £224,000 as a full year's interest will be realised in respect of the additional investments made in the current year. On the other hand, there will be a large decline of £481,400 in the receipts from the Special Reserve as it is anticipated that the securities held in the reserve will have to be sold during the course of the current and next years in order to finance the requirements of the Home treasury. The interest on the cash balances of the Home treasury and on advances to the Imperial Bank of Persia is also expected to be less than in the current year by £135,000.

13 AND 14.—INTEREST EXPENDITURE.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
Interest on Debt other than that charged to Railways and Irrigation Works—						
Interest on total Debt—						
1. India	R 5,70,46,941	5,66,67,195	9,34,66,322	10,61,00,000	12,40,00,000	13,38,00,000
2. England	£ 3,803,130 6,182,399	3,777,813 5,846,832	6,231,088 9,938,905	7,073,300 9,196,200	8,266,700 8,400,600	8,920,000 7,819,900
Total	£ 9,985,529	9,624,645	16,169,993	16,269,500	16,667,300	16,739,900
Deductions amounts charged to—						
(a) Railways :						
(i) India	R 6,42,62,141	6,20,88,181	6,75,37,922	6,51,65,000	6,97,61,000	7,28,85,000
(ii) England	£ 4,284,143 3,738,490	4,139,215 3,620,113	4,502,528 3,652,953	4,344,300 3,688,600	4,650,800 3,636,600	4,859,000 3,699,600
Total Railways	£ 8,022,623	7,559,322	8,155,481	7,932,900	8,287,400	8,558,600
(b) Irrigation :						
(i) India	R 1,98,60,762	1,93,89,288	2,08,67,708	2,02,24,000	2,12,36,000	2,15,87,000
(ii) England	£ 1,324,051 127,233 6,000	1,292,620 120,585	1,391,180 124,415	1,348,300 121,000	1,415,700 124,500	1,439,100 124,600
Total Irrigation	£ 1,451,350	1,413,205	1,515,595	1,469,300	1,540,200	1,563,700
Total deduction	£ 9,473,973	9,172,527	9,671,076	9,402,200	9,827,600	10,122,300
Interest on Ordinary Debt	£ 511,556	452,118	6,498,917	6,867,300	6,839,700	6,617,600
Distribution of above—						
Imperial	271,214	229,306	6,287,001	6,659,100	6,590,800	6,301,100
Provincial	240,342	222,812	211,916	208,200	248,900	316,500
Interest on other Obligations—						
On Savings Bank Balances converted at R15=£1	£ 473,085	513,795	631,034	679,500	791,600	852,200
Other items	£ 205,723	208,951	198,218	237,500	235,300	293,700
TOTAL	£ 678,808	722,746	829,252	917,000	1,026,900	1,145,900
GRAND TOTAL	£ 1,190,364	1,174,864	7,328,169	7,784,300	7,866,600	7,763,500
Debt outstanding on 31st March—						
Sterling	£ 182,171,829	174,144,724	236,957,575	218,005,524	203,042,575	194,142,575
Rupee Debt—	R	R	R	R	R	R
Permanent Debt—						
New Loan	...	...	...	30,00,00,000	...	15,00,00,000
5½ per cent. War Bonds	...	...	...	...	29,40,21,000	29,40,81,000
5 per cent. debt	...	...	...	...	25,18,12,643	24,69,12,643
4 per cent. "	8,18,86,000	8,54,000	17,68,18,200	15,98,77,000	17,48,89,200	17,36,89,200
3½ per cent. "	1,38,50,89,600	1,38,18,950	1,19,88,73,900	1,18,94,58,950	1,19,00,77,900	1,19,06,77,900
3 per cent. "	7,75,42,800	6,69,300	6,83,29,150	6,57,73,400	6,69,00,150	6,62,00,150
Other debt	1,00,74,900	...	1,00,13,900	1,00,14,200	1,00,13,900	1,00,13,900
Temporary Debt—						
5½ per cent. War Bonds	...	4,91,67,255	31,74,74,065	31,75,34,255	59,35,38,065	59,36,18,065
Treasury Bills	...	...	43,57,05,000	43,00,00,000	43,57,05,000	21,07,05,000
Other loans	6,50,00,000	50,00,000	4,00,00,000	...	...	...
Savings Bank Balances	23,13,00,699	25,25,68,358	30,70,05,385	32,35,23,358	38,18,57,385	42,80,49,385
Post Office Cash Certificates	...	...	8,88,44,541	9,00,00,000	8,26,44,541	8,26,44,541

*Interest on Ordinary debt.**Revised, 1918-19.*

66. The expenditure in 1918-19 on account of interest payable on the public debt as a whole will exceed the Budget estimate by Rs 59.67 lakhs (£397,800). In view of the large deficit in the Imperial revenue account now anticipated for the current year, no appropriation is being made from revenue towards the sinking fund for the discharge of the British war debt for which India has assumed liability in connection with her contribution of £100 millions to the cost of the war. But for this, the aggregate interest charges would have exceeded the Budget provision by Rs 130.43 lakhs (£869,600), due mainly to larger discount on treasury bills (Rs 92 lakhs = £613,300), to interest on ways and means advances aggregating Rs 17 crores obtained from Presidency Banks in the latter part of the year (Rs 20 lakhs = £133,000), and to a rise in other interest payments (Rs 8 lakhs = £53,300) in connection with the conversion operations of our first war loan. Apart from these items, the charges for the service of the second Indian war loan for which the Budget included a provision of Rs 100 lakhs (£666,700) are now expected to amount to Rs 160 lakhs (£1,066,700) owing to the proceeds of the loan being considerably larger than the figure assumed in the Budget. The excess in interest expenditure in India on this account will however be largely counterbalanced by a saving in England (Rs 48.52 lakhs = £323,500) in the provision for dividends in respect of India's share of the British war debt, the resultant net increase over the Budget figure for interest as a result of these changes being thus Rs 11.48 lakhs (£76,500).

Budget, 1919-20.

67. In the Budget for 1919-20, provision has been made for a full year's interest on the second Indian war loan raised in the current year. A sum of Rs 70 lakhs (£466,700) has been set aside for the service of the rupee loan to be floated in the coming year, and a further sum of Rs 1.05 lakh (£700,000) for the discount on the treasury bills which it is anticipated will be sold during the course of 1919-20 in partial replacement of those issued in the current year. Provision has also been entered for the dividends due on the undischarged balance of India's share of the British war debt and for a sinking fund appropriation of £633,700.

68. The following statement shows the details of the charges now anticipated in the current and next years for the service of India's £100 million contribution to the cost of the war:—

	Budget, 1918-19.	Revised, 1918-19.	Budget, 1919-20.
	£	£	£
In India—			
Interest on first Indian war loan, 1917	1,582,000	1,582,000	1,551,000
Sinking fund for long term Indian war loan (1929-47) at 1½ per cent. on the amount of loan created by fresh issue and conversion	273,300	273,300	273,300
Interest on second Indian war loan, 1918	666,700	1,066,700	2,092,200
Total	2,522,000	2,922,000	3,916,500
In England—			
Interest on British 5 per cent. war loan (1929-47) taken over by India	3,000,000	2,682,700	1,498,300
Sinking fund in respect of British 5 per cent. war loan (1929-47) taken over by India	471,000	...	633,700
	6,000,000	5,604,700	6,048,500

*Transfers to Rail-
way and Irrigation
Accounts.*

69. The amount of interest transferred to the Railway and Irrigation sections of the accounts depends, firstly, on the capital expenditure; secondly, on the actual payment of interest on that portion of the debt which has been incurred specifically on account of the construction or purchase of railways or irrigation works; and, thirdly, on the rate at which interest is charged on that

portion of the debt which has not been specifically raised for the above or other purpose. Our practice is to adopt, for this adjustment, the average rate of interest actually paid in respect of the whole of the non-specific debt in the latest year for which complete accounts are available. The result is that the rate adopted in calculating the Revised estimate for a year is generally somewhat different from that used for the Budget estimate: and this usually leads to a difference between the two estimates apart from that caused by a variation in the capital expenditure itself.

The increase of R63·81 lakhs (£425,400) in the Revised estimate of total interest to be transferred in 1918-19, as compared with the Budget, is due to an increase in the rate as well as in the capital at charge at the end of 1918-19. The increase in the total amount of interest to be transferred in 1919-20 over the Revised estimate for 1918-19 is almost wholly due to the progress of capital expenditure.

A portion of the interest on Ordinary Debt appears in the Provincial section of the accounts. Provincial Governments are authorised to grant advances to cultivators (as well as to certain other people in special cases) under various Acts, to Indian States, to landholders and notabilities apart from the provisions of any law and to municipalities and local bodies (other than Presidency Corporations), out of amounts annually placed at their disposal by the Government of India. The interest actually levied on such advances is credited as Provincial revenue. But interest at a fixed rate is charged to the local Governments on the mean between the outstanding balances of the Provincial Loan Accounts at the commencement of the year and at its close; and this is done by transferring the amount so calculated from the Imperial to the Provincial section under Interest on Ordinary Debt. The differences between the Budget and the Revised estimates of the amount to be transferred to the Provincial Section in the current year, and between the latter and the Budget estimate of 1919-20, are explained by the variations in the outstanding balances of the Provincial Loan Account as shown in the table under head XII.—Interest receipts.

Interest on other obligations.

71. The total expenditure in 1918-19 is likely to exceed the Budget by R16·48 lakhs (£109,900) owing mainly to an increase in the interest payable in respect of the provident funds of railway companies in consequence of further transfer of these funds to Government during the current year. The Budget estimate for 1919-20 provides for an increase of R17·86 lakhs (£119,000) over the Revised for 1918-19. It is attributable to an anticipated growth in the deposits in state and railway companies' provident funds and to provision for a special arrear payment (R5·96 lakhs) of certain *wasika* pensions which have remained undrawn since the outbreak of the war.

XIII AND 15—POSTS AND TELEGRAPHS.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1918-1920.
				Budget.	Revised.	
REVENUE.						
INDIAN POSTAL AND TELEGRAPH DEPARTMENT.						
INDIA.						
1. Postage and Message Revenue	4,39,07,079	4,78,47,180	5,23,91,597	5,49,49,000	6,20,54,000	6,62,29,000
2. Commission on money orders	63,44,881	67,48,904	76,49,308	79,00,000	81,00,000	82,00,000
3. Other Receipts	44,54,226	46,51,886	48,50,387	49,00,000	50,80,000	52,10,000
TOTAL INDIA	5,47,06,186	5,92,47,970	6,48,91,242	6,77,49,000	7,52,14,000	8,04,39,000
ENGLAND	3,647,076	3,949,805	4,326,083	4,516,600	5,014,300	5,362,600
TOTAL INDIAN POSTAL AND TELEGRAPH DEPARTMENT	3,647,076	3,969,879	4,349,183	4,566,600	5,014,300	5,312,600
INDO-EUROPEAN TELEGRAPH DEPARTMENT.						
INDIA.						
1. Message Revenue	19,29,616	30,32,096	36,22,663	30,00,000	43,70,000	45,00,000
2. Other Receipts	—1,10,479	18,478	11,763	—2,55,000	65,000	—5,50,000
TOTAL INDIA	18,19,137	30,50,574	36,34,426	27,45,000	44,35,000	39,10,000
ENGLAND.	121,276	208,371	253,295	183,000	295,600	26,700
1. Message Revenue	10,077	1,196	22,000	2,000	12,200	2,000
2. Other Receipts	9,049	161	2,620	31,200	800	41,200
TOTAL ENGLAND	19,126	1,357	25,312	33,200	13,000	43,200
TOTAL INDO-EUROPEAN TELEGRAPH DEPARTMENT	140,402	204,728	267,607	2216,200	308,600	304,200
TOTAL REVENUE	3,787,478	4,174,607	4,616,690	4,113,800	5,322,900	5,716,800
EXPENDITURE.						
INDIAN POSTAL AND TELEGRAPH DEPARTMENT.						
INDIA.						
1. Establishment charges	3,22,63,206	3,23,38,193	3,39,90,038	3,64,42,000	3,61,17,000	4,06,57,000
2. Stationery and Printing	15,42,336	15,72,270	24,88,973	17,41,000	23,80,000	23,81,000
3. Conveyance of mails	72,37,261	72,08,461	72,59,446	75,90,000	77,34,000	78,53,000
4. Maintenance of Telegraph Lines	24,43,300	25,03,651	22,89,030	25,18,000	27,78,000	25,61,000
5. Capital outlay in connection with the Telegraph Service	—5,47,706	—4,26,035	—1,20,982	5,35,000	6,88,000	17,60,000
6. Miscellaneous	10,58,228	10,47,817	12,91,086	10,91,000	12,11,000	12,87,000
TOTAL INDIA	4,39,96,626	4,42,39,357	4,71,97,611	4,99,17,000	5,39,08,000	5,64,39,000
Equivalent in Sterling	2,983,108	2,949,291	3,146,508	3,327,300	3,593,900	3,762,600
ENGLAND.	42,713	59,863	45,788	45,800	45,800	45,800
1. Contribution to Eastern mail subsidy	149,595	204,171	186,165	367,800	267,800	547,000
2. Stores	9,047	5,298	3,933	4,200	4,200	7,200
3. Other items	201,355	269,382	235,886	417,800	317,800	600,000
TOTAL ENGLAND	3,134,463	3,218,623	3,382,444	3,745,600	3,911,700	4,362,600
TOTAL INDIAN POSTAL AND TELEGRAPH DEPARTMENT	3,134,463	3,218,623	3,382,444	3,745,600	3,911,700	4,362,600
INDO-EUROPEAN TELEGRAPH DEPARTMENT.						
INDIA AND ENGLAND.						
1. Revenue charges	93,823	107,941	144,205	133,000	170,500	173,200
2. Capital outlay	6,732	145,485	41,075	76,000	44,000	59,100
3. Payments in respect of Revenue	—85,338	—30,662	56	—23,200	—9,700	—14,700
TOTAL INDO-EUROPEAN TELEGRAPH DEPARTMENT	15,217	222,764	185,336	185,800	204,800	217,600
TOTAL EXPENDITURE	3,149,680	3,441,387	3,567,780	3,931,400	4,116,500	4,580,200
NET REVENUE	637,798	733,220	1,048,960	851,400	1,206,400	1,136,600

REVENUE.

(a) Indian Postal and Telegraph Department.

72. The Revised estimate for 1918-19 exceeds the Budget by R67·15 lakhs (£447,700). There will be no receipts in England in the current year under the Money award in connection with the Eastern Mail Service against R7·50 lakhs anticipated in the Budget. The improvement in India thus amounts to about R75 lakhs and is due to a large expansion of internal business, a growth in the revenue from state messages owing to war conditions and increased rates introduced during the year for foreign postage and inland letters, parcels and telegrams. Revised, 1918-19.

73. The Budget estimate for 1919-20 provides for a further advance of R52·2 lakhs in the collections in India. There will be a fall in military traffic brought about by war conditions, but it will be more than made up by the normal growth in revenue and a full year's yield of the increased rates introduced in the current year. A receipt of R7·50 lakhs is also anticipated in England in connection with the Eastern Mail Service. Budget, 1919-20.

(b) Indo-European Telegraph Department.

74. An increase of R13·87 lakhs (£92,400) in the revenue is anticipated in the current year as compared with the Budget owing to an expansion of traffic with Persia and adjacent countries. The Budget estimate for 1919-20 does not differ materially from the Revised for the current year. Revised, 1918-19.
Budget, 1919-20.

EXPENDITURE.

(a) Indian Postal and Telegraph Department.

75. The expenditure in 1918-19 is likely to exceed the Budget grant by R24·91 lakhs (£166,100). The increase is mainly due to a rise in the cost of allowances granted to subordinate establishments as compensation for high prices, the improvement of motor-car services, larger outlay on stationery and printing owing to a rise in prices, and payments for stores returned from Mesopotamia, partly counterbalanced by a saving in the provision for the purchase of stores in England. Revised, 1918-19.

76. The Budget grant for 1919-20 exceeds the Revised for the current year by the large sum of R67·64 lakhs (£450,900). The outlay in England will be higher by R42·33 lakhs owing to higher prices for stores and a larger demand to replenish stocks depleted by supplies for military requirements. Provision has also been made in India for various schemes of revision of pay and reorganisation of establishments costing about R15 lakhs, for the continuance of the war allowances and for further expenditure (R6 lakhs) on the motor services. The credits for stores supplied to other departments will be less by R8 lakhs owing to reduced demands following on the termination of the war. Apart from these special items, the Budget estimate provides for sanctioned establishments and normal working expenses, together with a margin for the development of the operations of the department which are generally remunerative in character. Budget, 1919-20.

(b) Indo-European Telegraph Department.

77. The Revised estimate for 1918-19 exceeds the Budget by R2·85 lakhs (£19,000), the rise being due to the reorganisation of establishments, the grant of compensation for high prices and for variations in the exchange rates for the kran and the dollar, and a reduction in the net receipts in England in connection with the joint purse arrangement, etc., partly counterbalanced by a lapse in the grant for capital outlay owing to the postponement of works. The Budget estimate for 1919-20 is taken at R1·92 lakhs (£12,800) more than the Revised for the current year. An increase in the capital outlay on the construction of telegraph lines will be met from a contribution from the British Exchequer for the Jask-Lingah and Bunder-Abbas Kerman lines. Revised, 1918-19.
Budget, 1919-20.

XV AND 17.—MINT.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1918-1920.
				Budget.	Revised.	
REVENUE.						
INDIA.						
1. Percentage chargeable on coinage of new rupees . . .	...	61,90,198	48,15,269	30,00,000	1,05,00,000	90,00,000
2. Profit on circulation of—						
(a) Nickel coins . . .	14,01,818	32,91,627	22,58,321	25,00,000	1,31,00,000	85,00,000
(b) Bronze coins, etc . . .	...	...	4,70,417	...	10,50,000	1,00,000
3. Fees for coining dollars, etc. . . .	136	3,06,032	2,32,419	26,000	2,00,000	2,94,000
4. Other items . . .	1,26,348	5,60,185	4,96,585	1,14,000	3,01,000	1,54,000
TOTAL . . . {	R	15,28,302	1,03,47,982	56,40,000	2,51,51,000	2,08,18,000
	£	101,887	689,866	517,401	1,676,700	1,830,500
England . . . £	31	...	...	...	100	...
TOTAL . . . £	101,918	689,866	517,401	376,000	1,676,800	1,830,500
EXPENDITURE.						
INDIA.						
1. Establishment charges	6,40,920	9,91,475	11,18,659	12,23,000	16,00,000	18,94,000
2. Purchase of stores . . .	82,662	4,19,956	4,68,335	4,20,000	7,58,000	6,70,000
3. Loss on bronze coinage . . .	1,24,786	1,12,152	...	...	...	...
4. Loss on re-coining old silver coins . . .	3,59,838	4,16,592	3,00,686	4,44,000	8,83,000	7,51,000
5. Other coinage losses . . .	18,834	4,39,764	3,09,637			
6. Charges for gold mint . . .	...	...	...	2,00,000	1,84,000	1,20,000
TOTAL . . . {	R	12,27,040	23,79,939	22,87,000	33,75,000	33,35,000
	£	81,808	158,662	146,488	225,000	195,700
England . . . £	7,570	8,749	20,894	17,500	42,000	88,800
TOTAL . . . £	89,378	167,411	167,382	170,000	267,000	284,500
TOTAL NET REVENUE . . . £	12,545	522,455	350,019	206,000	1,409,800	1,072,000

REVENUE.

Revised, 1918-19.

78. The Revised estimate for the current year exceeds the Budget by R1,95·12 lakhs. Of this increase R75 lakhs are contributed by the seignorage on 52½ crores of rupees which it is expected to coin in the current year from the silver obtained from America under the Plattman Act, and from purchases made by the Secretary of State in the market. The balance of the increase is mainly derived from the profit on the circulation of nickel and bronze coins (R1,16·50 lakhs); there has been an extraordinary demand for subsidiary coinage, especially nickel, during the current year as the result apparently of the increased circulation of notes and of the concurrent restrictions which it was necessary to impose on the encashment of currency notes by district treasuries. There will also be a receipt of R2 lakhs in respect of re-coinage undertaken for the Straits Government, and the heavy coinage

of rupees will result in an increase in the operative gains included under "other items" in the above table; but the latter will be counterbalanced by an increase in the debits on account of operative losses.

79. The Budget estimate for 1919-20 is taken at ₹48·04 lakhs less than the Revised estimate for 1918-19. Provision is made for a seignorage receipt of ₹98 lakhs from the coinage of the balance of the silver to be received under the Pittman Act and a moderate purchase in the market, and for a profit of ₹1·00 lakhs from the circulation of subsidiary coinage for which demand will continue to be heavy. Budget, 1919-20.

EXPENDITURE.

80. The excess of ₹14·55 lakhs in the expenditure in the current year over the Budget estimate arises from the heavy coinage of rupees and small coin. The Budget for 1919-20 provides for a small excess of ₹2·62 lakhs over the Revised, which occurs in the cost of stores obtained from England. Revised, 1918-19.
Budget, 1919-20.

18.—GENERAL ADMINISTRATION.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
INDIA.						
<i>Imperial.</i>						
1. Cost of the Central Government:						
(i) Salary and expenses of the Governor-General .	10,22,202	10,49,815	10,98,509	10,25,000	10,43,000	10,08,000
(ii) Executive Council .	5,40,960	5,34,543	5,17,426	5,38,000	5,17,000	5,17,000
(iii) Legislative Council .	1,25,012	1,54,383	1,71,883	1,53,000	1,95,000	1,93,000
(iv) Charges of the Secretariats .	36,89,215	38,11,699	38,96,600	37,42,000	39,44,000	41,11,000
2. Offices of Account and Audit .	38,51,258	38,97,014	39,46,194	38,57,000	39,89,000	37,70,000
3. Currency Department and Reserve Treasury .	9,59,186	10,46,462	12,36,733	11,04,000	12,77,000	12,82,000
4. Payments to Presidency Banks for treasury and public debt work .	3,95,461	4,63,264	5,10,664	4,74,000	6,23,000	5,44,000
5. Ajmer-Merwara Administration, etc. .	2,404	4,594	4,375	2,000	2,000	3,000
6. Delhi .	1,47,767	1,45,418	1,27,033	1,36,000	1,25,000	1,33,000
7. North-West Frontier Administration .	3,69,421	3,61,994	3,65,432	4,15,000	3,72,000	3,82,000
Total .	1,11,02,886	1,14,69,186	1,18,14,849	1,14,51,000	1,20,87,000	1,19,48,000
<i>Provincial.</i>						
1. Madras	15,50,732	15,15,419	15,84,614	15,86,000	16,35,000	17,09,000
2. Bombay	20,49,821	20,50,106	21,39,819	21,68,000	22,18,000	23,05,000
3. Bengal	23,88,887	24,82,180	25,83,941	25,88,000	26,11,000	26,38,000
4. United Provinces	17,56,105	17,60,350	18,17,156	18,21,000	18,69,000	18,50,000
5. Punjab	12,41,339	12,48,683	12,40,298	12,87,000	12,54,000	12,42,000
6. Burma	15,87,066	16,89,550	17,25,847	16,18,000	16,70,000	16,20,000
7. Bihar and Orissa	13,50,018	14,14,087	13,93,999	14,18,000	14,56,000	14,43,000
8. Central Provinces	9,25,185	9,62,329	9,39,798	9,91,000	9,81,000	9,45,000
9. Assam	6,12,443	5,94,072	6,05,735	6,26,000	6,30,000	6,16,000
Total .	1,34,61,596	1,37,16,781	1,40,31,207	1,40,98,000	1,43,19,000	1,44,35,000
TOTAL INDIA R	2,45,64,482	2,51,85,967	2,58,46,056	2,55,49,000	2,64,06,000	2,63,83,000
Equivalent in Sterling .	£ 1,637,632	£ 1,679,065	£ 1,723,071	£ 1,703,300	£ 1,760,400	£ 1,753,900
ENGLAND.						
1. Cost of the Secretary of State's establishment, etc. .	280,424	301,819	331,717	340,000	367,700	361,900
2. Stores, etc., for India .	50,682	102,253	110,128	219,500	307,100	230,500
TOTAL £	331,106	404,072	441,845	559,500	674,800	592,400
GRAND TOTAL £	1,968,738	2,083,137	2,164,916	2,262,800	2,435,200	2,346,300

*(a) India—Imperial.**Revised, 1918-19.*

81. The expenditure in 1918-19 is likely to exceed the Budget grant by Rs 36 lakhs. Apart from the grant of compensation for high prices, mainly in Bombay and Madras, the rise is due to (a) an increase in the charges of the civil accounts department (Rs 32 lakhs) owing to the cost of advertising the Indian war loan, for which provision was included in the Budget under "Interest on debt", partly set off by a contribution for audit and account establishment employed on public works expenditure adjusted in reduction of the charges under this head under a revised procedure for the distribution of the establishment charges of the Public Works Department which has been introduced in the current year; (b) larger expenditure on account of the Secretariats owing to the employment of officers on special duty in connection with the war and the question of constitutional reforms (Rs 2.02 lakhs); (c) an excess in the allowance payable to the Presidency Banks owing to increased public debt work, chiefly in connection with the conversion operations associated with the first war loan (Rs 49 lakhs); and (d) larger expenditure on the Currency Department, owing to the printing of treasury bill forms and the currency difficulties of the year (Rs 73 lakhs). The Budget estimate for 1919-20 provides generally for sanctioned establishments and normal charges. The decrease of Rs 39 lakhs as compared with the Revised estimate for the current year is due to the omission of the special items of expenditure incurred in 1918-19, namely, the advertisement of the war loan and the extra payment to the Presidency Banks. The charges of the Secretariats show a rise instead of a reduction owing to the inclusion of provision in the Budget for the ensuing year for an investigation into the hydro-electric potentialities of India (Rs 86 lakhs) in pursuance of the recommendations of the Industrial Commission.

*Budget, 1919-20.**(b) India—Provincial.*

82. The total Revised for 1918-19 will exceed the Budget grant by Rs 21 lakhs, owing generally to the employment of officers on special duty in the Secretariats and the grant of compensation for high prices. The total Budget estimate for 1919-20 is Rs 16 lakhs more than the Revised for the current year. The increase is mainly due to provision made for outlay on furniture for the Government houses in Madras (Rs 75,000) and Bombay (Rs 69,000) and for the construction of a new saloon for the Governor of Bengal (Rs 35,000).

*Revised, 1918-19.**Budget, 1919-20.**(c) England.*

83. The Revised estimate for 1918-19 exceeds the Budget by £114,600. The cost of stores supplied to India will be higher by £80,000 owing to the postponement to the current year of payments for the manufacture of currency notes for Re. 1 and Rs 2½, and an expenditure of £4,800 is due to the visit of the Secretary of State to India and the deputation allowance of a representative attending the Imperial War Conference and the Peace Conference. There will also be a rise of £25,900 in the charges of the Secretary of State's establishment due mainly to higher salaries necessitated by the exigencies of the war, larger payments for professional inspection of stores, an increase in the wages of labourers at the India Store Depot and the addition of a new storey to the India Office building. The Budget estimate for 1919-20 is less than the Revised for the current year by £82,400, owing mainly to the omission of the expenditure in the current year in connection with the Secretary of State's visit to India and the arrear payments for note forms.


*Revised, 1918-19**Budget, 1919-20.*

XVI-A and 19-A.—LAW AND JUSTICE—COURTS OF LAW.

EXPENDITURE.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	3,66,693	3,77,772	3,05,583	2,44,000	2,63,000	2,60,000
2. Delhi	1,63,893	1,56,874	1,50,649	1,43,000	1,93,000	1,53,000
3. Baluchistan	27,479	23,944	32,311	28,000	31,000	28,000
4. North-West Frontier .	6,41,577	6,64,690	6,92,720	7,16,000	7,01,000	7,39,000
Total	11,90,642	12,23,280	11,81,263	11,36,000	11,88,000	11,80,000
<i>Provincial.</i>						
1. Madras	84,47,568	85,47,219	85,12,927	89,13,000	89,70,000	98,76,000
2. Bombay	57,75,879	56,15,539	57,24,887	58,98,000	61,80,000	63,03,000
3. Bengal	1,03,11,110	99,20,187	1,00,08,704	1,01,75,000	1,04,20,000	1,04,35,000
4. United Provinces . .	69,97,430	67,48,239	66,85,224	67,58,000	69,45,000	69,35,000
5. Punjab	47,44,398	44,95,204	44,48,490	47,14,000	45,81,000	48,18,000
6. Burma	50,76,796	50,68,388	49,19,585	49,57,000	48,00,000	49,82,000
7. Bihar and Orissa . .	38,22,402	41,02,172	42,62,111	42,83,000	42,61,000	43,30,000
8. Central Provinces . .	28,33,014	28,50,990	30,12,840	30,67,000	31,67,000	31,81,000
9. Assam	10,85,202	10,27,425	10,44,450	10,52,000	10,76,000	10,75,000
Total	4,90,93,799	4,83,75,363	4,86,18,668	4,97,67,000	5,04,00,000	5,18,85,000
TOTAL INDIA	5,02,93,441	4,95,98,643	4,97,90,931	5,09,03,000	5,15,88,000	5,30,65,000
Equivalent in Sterling £	3,352,896	3,306,576	3,319,995	3,393,600	3,439,200	3,537,700
England £	1,042	450	787	800	1,300	5,800
TOTAL £	3,353,938	3,307,026	3,320,782	3,394,400	3,440,500	3,543,500

REVENUE.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		 Budget, 1919-1920.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	2,81,439	1,64,745	1,24,050	40,000	41,000	34,000
2. Delhi	22,944	26,284	19,897	20,000	19,000	19,000
3. Baluchistan	38,128	48,303	50,473	46,000	41,000	42,000
4. North-West Frontier	1,74,293	2,05,258	2,31,838	2,28,000	2,29,000	2,21,000
Total	5,16,804	4,44,590	4,26,258	3,34,000	3,30,000	3,16,000
<i>Provincial.</i>						
1. Madras	12,00,887	11,38,856	11,33,641	10,79,000	10,10,000	10,91,000
2. Bombay	8,66,659	8,36,303	8,98,721	9,35,000	9,15,000	9,50,000
3. Bengal	8,43,999	9,21,386	11,22,200	12,23,000	10,67,000	11,88,000
4. United Provinces	8,53,721	8,60,104	8,74,837	8,64,000	8,64,000	8,68,000
5. Punjab	5,67,733	6,90,167	6,81,485	6,50,000	6,20,000	6,60,000
6. Burma	6,33,412	6,38,635	6,20,967	6,22,000	6,14,000	6,21,000
7. Bihar and Orissa	3,50,679	3,01,846	3,66,510	3,69,000	3,75,000	3,85,000
8. Central Provinces	2,43,774	2,57,305	2,75,831	2,80,000	2,75,000	2,95,000
9. Assam	1,25,971	1,42,796	1,26,793	1,43,000	1,35,000	1,41,000
Total	56,86,365	57,77,398	61,00,985	62,75,000	58,75,000	62,29,000
TOTAL R	62,08,169	62,21,988	65,27,243	66,09,000	62,05,000	65,45,000
Equivalent in Sterling £	413,545	414,799	435,150	440,600	413,700	436,800

EXPENDITURE.

(a) *Imperial.*

84. The figures show little variation.

(b) *Provincial.*

85. The Revised estimate for 1918-19 exceeds the Budget by R6.33 lakhs. *Revised, 1918-19.* Every expenditure amounting to R16.93 lakhs has been necessitated in all provinces except Burma and Assam on account of compensation for high prices. Increases also occur in respect of fees paid to pleaders in the High Court and munsif courts in Bengal and in connection with a riot case in the United Provinces. The excess due to these causes will be met in part from savings in the grants for other items of ordinary expenditure and owing to the non-utilisation of the lump provision made in the Budget for additional judges in Bengal.

86. The Budget estimate for 1919-20 is R14.85 lakhs more than the *Budget, 1919-20.* Revised estimate for 1918-19. The excess is distributed over all provinces except the United and Central Provinces and Assam. Provision has generally been made for the normal charges of sanctioned establishments, and a sum of R17.93 lakhs in all has been set apart under this head for compensation to subordinate establishments for high prices. Grants have also been allotted in Madras (R1.85 lakhs) for a permanent increase in the number of civil courts and consequent re-grading of sub-judges and munsiffs, the revision of pay of clerical establishments and additional process-service establishments; in the Punjab (R1.26 lakhs) for the conversion of the Punjab Chief Court into a High Court and revision of the process-service establishment; in Bengal (R1.25 lakhs) for the improvement of the pay of ministerial establishments; in Bombay for various extra appointments and minor reforms; and in the United Provinces (R1,40,000) for an additional judicial commissioner and for the riot case mentioned in the preceding paragraph.

REVENUE.

(a) *Imperial.*

87. The figures show little variation.

(b) *Provincial.*

88. The revenue in the current year will fall short of the Budget by R4 *Revised, 1918-1* lakhs owing to a drop in magisterial fines in Madras, Bengal and the Punjab *Budget, 1919-20* and in the receipts of the Administrator-General in Bengal. The Budget estimate for 1919-20 anticipates a recovery in these provinces from the set back in the current year.

XVI-B and 19-B.—LAW AND JUSTICE—JAILS.

EXPENDITURE.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General . . .	18,26,014	21,25,376	21,45,362	21,75,000	20,62,000	20,76,000
2. Delhi . . .	81,789	78,315	61,938	80,000	62,000	62,000
3. Baluchistan . . .	38,170	39,311	39,987	40,000	46,000	46,000
4. North-West Frontier .	2,52,648	3,07,717	3,41,599	3,29,000	3,54,000	3,71,000
TOTAL .	21,98,571	25,50,719	25,88,886	26,24,000	25,24,000	25,54,000
<i>Provincial.</i>						
1. Madras . . .	15,27,715	15,63,198	16,70,385	16,03,000	20,56,000	18,21,000
2. Bombay . . .	12,85,300	13,34,848	13,97,457	13,97,000	19,42,000	18,04,000
3. Bengal . . .	25,06,617	27,96,318	30,35,129	30,03,000	33,36,000	30,04,000
4. United Provinces . .	23,84,085	23,27,153	23,29,290	24,28,000	30,05,000	27,21,000
5. Punjab . . .	17,93,754	17,61,295	19,43,639	20,44,000	21,72,000	20,45,000
6. Burma . . .	15,31,723	15,68,263	16,04,131	15,46,000	15,34,000	15,91,000
7. Bihar and Orissa . .	14,21,469	14,22,827	16,07,764	15,98,000	20,43,000	19,70,000
8. Central Provinces . .	6,56,887	6,62,816	7,23,647	7,21,000	9,15,000	8,21,000
9. Assam . . .	3,39,022	3,06,686	3,33,765	3,42,000	3,49,000	3,69,000
TOTAL .	1,34,36,572	1,37,43,404	1,46,50,507	1,46,82,000	1,73,52,000	1,61,48,000
TOTAL INDIA . R	1,56,35,143	1,62,94,123	1,72,39,393	1,73,06,000	1,98,76,000	1,87,07,000
Equivalent in Sterling £	1,042,343	1,086,275	1,149,293	1,153,700	1,325,100	1,247,100
England . . . £	177	147	28	...	...	...
TOTAL £	1,042,520	1,086,422	1,149,321	1,153,700	1,325,100	1,247,100

REVENUE.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General . . .	4,66,852	6,37,775	6,99,757	7,65,000	12,19,000	12,21,000
2. Delhi . . .	33,164	29,090	20,815	28,000	11,000	12,000
3. Baluchistan . . .	858	850	1,325	1,000	1,000	1,000
4. North-West Frontier .	42,008	49,203	39,910	39,000	46,000	34,000
TOTAL .	5,42,882	7,16,918	7,61,807	8,33,000	12,77,000	12,68,000
<i>Provincial.</i>						
1. Madras . . .	5,10,531	5,69,398	7,69,942	6,10,000	9,92,000	7,08,000
2. Bombay . . .	3,11,796	3,04,611	3,62,207	3,00,000	3,90,000	3,50,000
3. Bengal . . .	9,09,148	12,13,040	12,01,713	13,52,000	13,00,000	10,01,000
4. United Provinces . .	3,52,443	3,67,714	3,95,515	3,51,000	7,71,000	3,52,000
5. Punjab . . .	4,44,191	4,16,024	6,77,050	5,96,000	6,86,000	6,22,000
6. Burma . . .	4,36,989	4,08,869	4,29,670	4,37,000	3,95,000	4,52,000
7. Bihar and Orissa . .	6,82,564	7,88,794	7,09,843	3,000	10,33,000	10,00,000
8. Central Provinces . .	2,17,291	3,05,914	2,95,064	3,42,000	4,21,000	3,57,000
9. Assam . . .	81,047	94,583	92,431	90,000	1,04,000	94,000
TOTAL .	39,46,000	44,68,947	49,33,439	49,60,000	60,92,000	49,36,000
TOTAL R .	44,88,382	51,85,865	56,95,246	57,93,000	73,69,000	62,04,000
Equivalent in Sterling £	299,325	345,725	379,683	386,200	491,300	413,600

EXPENDITURE.

(a) Imperial.

89. The decrease of R1 lakh in the Revised estimate for the current year Revised, 1918-19. as compared with the Budget occurs mainly under commissariat supplies in Port Blair. The Budget for 1919-20 does not differ materially from the Budget, 1919-20. Revised estimate for the current year.

(b) Provincial.

90. The total expenditure in 1918-19 is likely to exceed the Budget grant Revised, 1918-19. by R26.70 lakhs. An excess of R14.87 lakhs will occur in the purchase of raw materials, in all provinces except Burma and Assam, due to increased orders from the Military and other Departments for jail-made articles and to a rise in prices. There will also be an increase of R11.95 lakhs in the ordinary charges of jails, mainly in Bombay (R4.15 lakhs), the United Provinces (R2.04 lakhs) and Bihar and Orissa (R2.76 lakhs), as the result of a rise in dietary and clothing expenses owing to higher prices, and in some provinces to a larger jail population and the grant of compensation for high prices to subordinate establishments.

91. The Budget for 1919-20 is less than the Revised of the current year by Budget, 1919-20. R12.04 lakhs. The grant is generally based on the sanctioned scales of establishment, the probable jail population and the estimated outlay on raw materials, the reduction in expenditure being due to an anticipated decline in the demand for jail supplies to the Military and other Departments. Provision has generally been made for a rise in dietary charges, and the Budget estimate in the United Provinces includes an increased grant for the reformation of criminal tribes, mainly for a new settlement at Cawnpore (R1.08 lakhs).

REVENUE.

(a) Imperial.

92. The excess of R4.44 lakhs in the Revised estimate for the current year Revised, 1918-19. as compared with the Budget occurs mainly in Port Blair owing to increased receipts from jail supplies, hire of convicts and freight on rice and coal shipped by the S. S. "Maharaja". The Budget estimate for 1919-20 closely Budget, 1919-20. follows the Revised for 1918-19.

(b) Provincial.

93. The increase of R11.32 lakhs in the revenue in the current year over Revised, 1918-19. the Budget estimate is mainly due to heavy supplies of jail-made articles to the Military and other Departments in Madras, the United Provinces and Bihar and Orissa. Special receipts have also accrued in the Punjab and Bombay from the supply of convict labour to arsenals, military works, etc. The Budget estimate Budget, 1919-20. for 1919-20 provides for a large decrease in the demands for jail-made articles from other departments, and is taken at R11.56 lakhs less than the Revised estimate for the current year.

XVII AND 20.—POLICE.

EXPENDITURE.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	12,34,883	12,62,285	13,73,134	13,99,000	14,30,000	14,05,000
2. Delhi	4,04,580	3,76,897	4,22,491	4,10,000	4,37,000	4,29,000
3. Baluchistan	5,90,234	5,91,599	6,44,656	6,98,000	6,81,000	7,08,000
4. North-West Frontier	19,32,256	22,06,427	25,71,897	28,23,000	25,53,000	27,51,000
Total	41,61,953	44,37,208	50,12,178	53,30,000	51,04,000	52,93,000
<i>Provincial.</i>						
1. Madras	1,10,09,898	1,14,74,811	1,17,33,361	1,20,73,000	1,20,46,000	1,36,51,000
2. Bombay	1,05,79,762	1,06,16,374	1,07,83,587	1,14,30,000	1,16,00,000	1,45,32,000
3. Bengal	1,09,03,783	1,16,57,283	1,26,13,287	1,37,85,000	1,30,45,000	1,36,21,000
4. United Provinces	1,28,01,703	1,25,18,155	1,25,49,942	1,31,86,000	1,33,33,000	1,34,91,000
5. Punjab	64,25,524	64,52,125	66,22,318	69,49,000	70,08,000	72,33,000
6. Burma	1,37,05,639	1,37,01,907	1,40,07,545	1,36,03,000	1,51,11,000	1,40,75,000
7. Bihar and Orissa	47,55,942	46,98,196	49,24,252	54,59,000	53,17,000	55,15,000
8. Central Provinces	36,88,952	34,72,855	36,33,167	37,00,000	39,19,000	37,97,000
9. Assam	23,65,730	23,33,931	23,71,725	24,82,000	40,90,000	38,38,000
Total	7,61,36,933	7,69,25,637	7,92,39,084	8,26,67,000	8,54,69,000	8,97,53,000
TOTAL INDIA	8,02,98,886	8,13,62,845	8,42,51,262	8,79,97,000	9,05,73,000	9,50,46,000
Equivalent in Sterling £	5,353,259	5,424,190	5,616,751	5,866,500	6,038,200	6,336,400
England	356	...	336	100	1,400	3,500
TOTAL	5,353,615	5,424,190	5,617,087	5,866,600	6,039,600	6,339,900

REVENUE.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General . . .	23,617	26,110	21,538	22,000	23,000	23,000
2. Delhi	5,967	7,473	7,227	6,000	6,000	6,000
3. Baluchistan	20,710	23,610	21,905	23,000	20,000	20,000
4. North-West Frontier .	32,279	24,450	42,934	32,000	44,000	44,000
Total	82,573	81,643	93,604	83,000	93,000	93,000
<i>Provincial.</i>						
1. Madras	5,06,454	5,19,980	5,40,124	5,32,000	5,33,000	5,46,000
2. Bombay	3,02,072	3,67,773	96,801	1,01,000	1,07,000	1,00,000
3. Bengal	1,90,866	1,83,633	1,87,154	1,87,000	2,54,000	2,37,000
4. United Provinces . .	1,01,839	98,835	1,15,082	1,13,000	1,30,000	1,42,000
5. Punjab	1,98,940	2,71,038	2,27,132	1,76,000	2,13,000	2,11,000
6. Burma	5,79,894	5,48,016	4,25,893	4,05,000	5,45,000	3,42,000
7. Bihar and Orissa . .	36,068	35,733	91,410	8,75,000	8,31,000	1,44,000
8. Central Provinces . .	26,452	43,228	39,100	26,000	20,000	18,000
9. Assam	1,22,825	1,74,880	1,82,385	97,000	91,000	96,000
Total	20,65,410	22,43,116	19,05,081	12,12,000	27,37,000	18,36,000
TOTAL	21,47,983	23,24,759	19,98,685	25,95,000	28,30,000	19,20,000
Equivalent in Sterling £	143,199	154,984	133,246	173,000	188,700	128,600
England . . . . .	...	54	...	...	...	...
TOTAL	143,199	155,038	133,246	173,000	188,700	128,600

EXPENDITURE.

(a) *Imperial (including outlay in England).*

94. The Revised estimate for 1918-19 is less than the Budget by *Revised, 1918-19.*
 R2·07 lakhs. The saving is mainly due to temporary vacancies in the executive force in the North-West Frontier Province. The Budget estimate for *Budget, 1919-20.*
 1919-20 exceeds the Revised for the current year by R2·20 lakhs owing to increased provision for the executive force in the same province.

(b) *Provincial.*

95. The Revised estimate for the current year is expected to be more than *Revised, 1918-19.*
 the Budget grant by R28·02 lakhs. Expenditure amounting to R24·81 lakhs is expected in connection with the grant of compensation for high prices in several provinces, the largest provision being required in Bombay (R9·31 lakhs), the Punjab (R4·57 lakhs) and the United Provinces (R3·80 lakhs). The operations against the Kuki tribe will result in an increased outlay of R11·17 lakhs in Burma and R17·83 lakhs in Assam; but the extra expenditure will be refunded to Provincial revenues by an assignment under the transfer head as only the normal cost of the forces engaged in the operations is treated as Provincial expenditure. Part of the larger outlay due to these causes will be met from savings in ordinary expenditure following mainly on vacancies in the district executive force, and lapses in the lump allotments included in the Budget estimates in several provinces for additional police and reforms; there will also be a decrease in expenditure in Bengal owing to a transfer of grants from this head to Civil Works expenditure for the construction of police buildings.

96. The Budget estimate for 1919-20 is taken at R42·84 lakhs more than *Budget, 1919-20.*
 the Revised for the current year. The excess is distributed over all the provinces except Burma and the Central Provinces. The decrease in the latter province is nominal, due to provision for compensation for high prices during the next year having been entered under Miscellaneous expenditure, while the reduction in Burma occurs in the cost of the Kuki operations. Bombay and Madras show the largest increases, R29 and R16 lakhs respectively, due to an enhanced grant for compensation for high prices; the total provision for this item of expenditure in the estimates for the next year amounts to R44·18 lakhs for the provinces collectively. The Budget estimate provides for the full cost of sanctioned establishments and of the various schemes of reform already introduced. A provision of R5·10 lakhs has also been made in Bengal and the United and Central Provinces for the revised rates of pay recently sanctioned for the Imperial Police Service. Among objects for which special allotments have been made may be mentioned the re-organisation of the presidency and district police in Bombay (R9·22 lakhs), the entertainment of additional police force in Bengal (R3·55 lakhs) and increased outlay on the reclamation of criminal tribes in the Punjab (R1·20 lakhs). The outlay on the Kuki operations during the next year in excess of the normal cost of the forces employed on them is estimated at R12 lakhs.

REVENUE.

(a) *Imperial.*

97. The figures show little variation.

(b) *Provincial.*

98. The Revised estimate for 1918-19 exceeds the Budget by R2·25 lakhs, *Revised, 1918-19.*
 due to increased recoveries for punitive police in Burma and the Punjab and a special receipt (R57,000) in Bengal on account of compensation received from the Military Department for police launches lent. The Budget estimate for 1919-20 is less than the Revised for the current year *Budget, 1919-20.*
 by R9·01 lakhs; the decrease occurs in Bihar and Orissa (R6·87 lakhs) and Burma (R2·03 lakhs) where the recoveries for punitive police are specially high in the current year and provision for normal receipts has been made for 1919-20.

XVIII AND 21.—PORTS AND PILOTAGE

EXPENDITURE.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
<i>Provincial.</i>						
1. Madras . . .	47,020	37,017	51,371	43,000	49,000	49,000
2. Bombay . . .	1,86,008	1,23,771	1,09,834	1,22,000	1,27,000	1,28,000
3. Bengal . . .	18,73,068	11,15,029	11,60,185	11,12,000	12,47,000	13,21,000
4. Burma . . .	14,86,808	16,47,384	15,65,900	16,67,000	15,98,000	16,00,000
5. Bihar and Orissa . .	5,114	6,071	4,545	6,000	6,000	6,000
6. Assam . . .	61,620	65,756	61,840	64,000	71,000	73,000
TOTAL . R	31,59,128	29,95,028	29,53,175	30,14,000	30,98,000	32,94,000
Equivalent in Sterling £	210,609	199,668	196,878	200,900	206,500	219,600

REVENUE.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
<i>Provincial.</i>						
1. Madras . . .	69	1,318	410	...	1,000	1,000
2. Bombay . . .	1,81,976	1,62,135	1,65,328	2,00,000	1,71,000	2,11,000
3. Bengal . . .	13,49,562	12,60,964	10,06,412	10,80,000	13,10,000	12,64,000
4. Burma . . .	3,99,287	4,26,674	3,72,598	4,03,000	5,65,000	4,07,000
5. Assam . . .	38	199	204	...	...	...
TOTAL R	18,80,912	18,51,285	15,44,952	16,33,000	20,47,000	18,83,000
Equivalent in Sterling £	125,894	123,419	102,997	108,900	136,500	125,500

EXPENDITURE.

Revised, 1918-19. 99. The total Revised estimate for 1918-19 exceeds the Budget by R84,000. An increase of R1.35 lakhs in Bengal owing to a grant of R1 lakh for the improvement of the Chittagong port and a larger payment of allowances to pilots is partly counterbalanced by a decrease in the outlay on marine stores and light-houses in Burma (R69,000). The Budget estimate for 1919-20 is more by R1.96 lakhs than the Revised for the current year. Increased provision is made in Bengal and Burma for the charges of pilotage establishments and the purchase of marine stores, but there will be a partial set-off from the omission of the grant to the Chittagong port included in the Revised estimate for the current year.

Budget, 1919-20.

REVENUE.

Revised, 1918-19. 100. The increase of R4.14 lakhs in the revenue in 1918-19 as compared with the Budget estimate is due to a rise in pilotage receipts in Bengal following on an improvement in sea-borne trade, and special receipts in Burma (R1.69 lakhs) on account of compensation awarded by the Military Department for steam launches impressed for service in Mesopotamia, and in Bengal (R58,000) from the hire of pilot vessels lent to the Military Department. The Budget estimate for 1919-20 is less than the Revised for the current year by R1.64 lakhs. The special receipts in the current year have been eliminated and some allowance made for an expansion in pilotage receipts.

Budget, 1919-20.

XIX AND 22.—EDUCATION.

EXPENDITURE.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
1. India, General	7,08,183	7,88,288	7,73,473	10,88,000	8,89,000	41,39,000
2. Delhi	1,92,315	1,82,753	2,04,725	2,06,000	3,12,000	2,80,000
3. Baluchistan	91,031	97,743	1,04,044	1,34,000	1,20,000	1,60,000
4. North-West Frontier	5,27,345	5,17,061	5,93,682	6,97,000	6,90,000	7,42,000
Total	15,13,874	15,35,845	16,75,924	21,25,000	20,11,000	53,21,000
<i>Provincial.</i>						
1. Madras	76,96,650	83,17,005	94,04,674	1,12,98,000	1,08,00,000	1,28,98,000
2. Bombay	75,29,863	76,01,881	79,95,711	1,21,42,000	1,11,91,000	1,32,06,000
3. Bengal	84,83,414	76,87,152	80,92,061	1,03,01,000	85,00,000	97,86,000
4. United Provinces	60,78,311	62,26,532	66,18,623	74,34,000	74,51,000	1,06,63,000
5. Punjab	44,10,192	42,78,524	44,46,821	54,77,000	53,42,000	60,44,000
6. Burma	30,44,813	30,84,334	35,22,321	41,25,000	42,35,000	41,92,000
7. Bihar and Orissa	35,73,507	36,87,173	40,31,570	47,39,000	44,81,000	49,95,000
8. Central Provinces	27,85,989	29,96,350	34,54,339	36,89,000	37,69,000	39,97,000
9. Assam	14,18,758	14,39,231	15,04,416	18,35,000	15,98,000	20,31,000
Total	4,50,16,497	4,53,18,182	4,90,70,536	6,10,40,000	5,73,65,000	6,78,12,000
TOTAL INDIA R	4,65,30,371	4,68,54,027	5,07,46,460	6,31,65,000	5,93,76,000	7,31,33,000
Equivalent in Sterling £	3,102,025	3,123,602	3,883,097	4,211,000	3,958,400	4,875,600
England	9,102	9,346	11,577	10,500	14,800	13,000
TOTAL	3,111,127	3,132,948	3,894,674	4,221,500	3,973,200	4,888,600

REVENUE.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	50,614	44,464	43,471	47,000	45,000	45,000
2. Delhi	15,681	15,529	15,960	16,000	15,000	15,000
3. Baluchistan	18,689	17,847	18,611	19,000	19,000	19,000
4. North-West Frontier	26,796	1,51,370	24,357	25,000	23,000	35,000
TOTAL	1,11,780	2,29,210	1,02,399	1,07,000	1,02,000	1,14,000
<i>Provincial.</i>						
1. Madras	3,09,763	3,54,148	3,54,894	4,28,000	3,79,000	5,20,000
2. Bombay	7,94,273	5,78,245	9,50,494	6,26,000	6,00,000	5,98,000
3. Bengal	8,86,574	9,47,392	9,51,950	9,79,000	9,89,000	10,29,000
4. United Provinces	6,47,761	6,50,893	6,72,579	7,37,000	6,76,000	7,59,000
5. Punjab	4,91,073	5,22,873	5,25,067	5,40,000	5,24,000	5,46,000
6. Burma	3,65,991	3,65,741	3,73,535	3,68,000	3,83,000	3,85,000
7. Bihar and Orissa	3,70,980	3,55,634	3,70,917	3,80,000	3,76,000	3,85,000
8. Central Provinces	2,60,617	2,71,297	2,86,989	3,00,000	3,00,000	3,14,000
9. Assam	1,86,780	2,04,236	2,13,246	2,27,000	2,27,000	2,17,000
TOTAL	43,18,762	42,44,959	46,99,671	45,85,000	44,54,000	47,53,000
TOTAL INDIA R	44,25,542	44,74,169	48,02,070	46,92,000	45,56,000	48,67,000
Equivalent in Sterling £	295,036	298,278	320,138	312,800	303,700	324,500

EXPENDITURE.

(a) *Imperial—India and England.*Revised, 1918-19.

101. The Revised estimate for 1918-19 is less than the Budget by R49,000. A nominal saving of R1.04 lakhs due to allotments to Provincial Governments for non-recurring outlay out of the reserve provision of R2.77 lakhs entered in the Budget will be partly set off by larger expenditure in England owing to an extension of the period of deputation of the members of the Calcutta University Commission.

102. The reserve of R2.77 lakhs provided in the Budget for 1918-19 out of the recurring appropriation of R184 lakhs made from Imperial revenues up to the end of the current year for the improvement of education (exclusive of the grant of R30 lakhs for technical and agricultural education referred to below) will be utilised as follows:—

	Lakhs of R.
(i) Assigned to Provincial Governments for non-recurring expenditure	1.04
(ii) Allotted to minor administrations, etc., for—	
(a) recurring expenditure . . . . .	.25
(b) non-recurring expenditure . . . . .	.79
(iii) Balance which is likely to be allotted to definite objects before the close of the year . . . . .	.69
Total	2.77

The grant of R30 lakhs for technical and agricultural education for which an additional allotment was sanctioned after the Budget estimates were finally settled, has been assigned in full to Provincial Governments for non-recurring outlay during the course of the year—*vide* paragraph 227.

Budget, 1919-20.

103. The Budget estimate for 1919-20 exceeds the Revised for the current year by R32.83 lakhs, the increase being mainly due to provision under this head for the recurring grant of R30 lakhs for technical and agricultural education pending its allotment to definite objects; and a reserve of R3.07 lakhs.

104. Of the special appropriation of R214 lakhs (including the previous grants aggregating R184 lakhs referred to in paragraph 102 above and the grant of R30 lakhs for technical and agricultural education), R172.65 lakhs have already been distributed among the various provinces, etc., to meet recurring expenditure. The balance of R41.35 lakhs has been allotted as follows in the Budget estimate of the ensuing year:—

	Lakhs of R.
(i) Assigned to Provincial Governments for non-recurring expenditure . . . . .	.38
(ii) Allotted to minor administrations	7.90
(iii) Lump provision for technical and agricultural education	30.00
(iv) Reserve	3.07
Total	41.35

(b) *Provincial.*Revised, 1918-19.

105. The total expenditure in 1918-19 is expected to be R36.75 lakhs less than the Budget estimate. The latter included special allotments under this head, aggregating about R1.75 lakhs, from the recurring and non-recurring assignments made from Imperial revenues in recent years for the development and improvement of education. These allotments are expected to be utilised to the extent of about R1.64 lakhs, R1.58 lakhs of the expenditure being recorded under Education, and the balance under Civil Works. Under the former head, there is thus a decrease of R17 lakhs as compared with the Budget provision in the outlay from special Imperial grants; and the expenditure from

other provincial resources will accordingly fall short of the corresponding Budget provision by about Rs 20 lakhs. This decrease is chiefly due to lapses in ordinary grants in Bengal, Bombay, Bihar and Orissa and Madras, partly counterbalanced by increased expenditure in the United Provinces. The lapse would have been higher but for outlay on compensation for high prices (Rs 4.69 lakhs) and a grant to the Khalsa College, Amritsar (Rs 3 lakhs).

106. The Budget estimate for 1919-20 exceeds the Revised for the current year by Rs 1,04.47 lakhs. The expenditure in 1919-20 from the previous Imperial assignments will be about Rs 45 lakhs more than in 1918-19, the provision made in the Budget under Education amounting to Rs 2,03 lakhs against a probable outlay of Rs 1,58 lakhs in the current year. The provision in the Budget for 1919-20 for expenditure from ordinary provincial resources is thus about Rs 60 lakhs more than in the Revised of the current year. The increase is distributed over almost all the provinces, but is largest in Madras (Rs 19½ lakhs), Bombay (Rs 18½ lakhs) and the United Provinces (Rs 14 lakhs). The estimates include provision for an expansion of the expenditure on education in various directions, chiefly by grants to schools. Special allotments have been made in Madras of (i) Rs 6.35 lakhs for grants to local bodies for buildings for secondary and elementary schools, (ii) Rs 2 lakhs for the equipment of secondary schools and (iii) Rs 1 lakh for University buildings; in Bombay of Rs 1 lakh each for (i) the equipment of the Royal Institute of Science, (ii) the opening of new Government High Schools and (iii) the Karnatak College building and hostel; Rs 3 lakhs in Bengal for University reforms to carry out the recommendations of the Calcutta University Commission; and Rs 4 lakhs in the Punjab for grants to local bodies for vernacular school buildings and vernacular education.

107. The following table shows the progress made by the Provincial Governments in utilising the various non-recurring grants given from Imperial revenues in recent years. To simplify the position, it has been assumed that the whole of the recurring grants for any year are fully utilised before any expenditure is debited against the non-recurring grants. The *minus* figure shown against some provinces in 1918-19 indicates that they will not spend their recurring grants in full during that year.

[In lakhs of Rupees.]

Province.	Grants to- end of 1919-20.	EXPENDITURE.					Unspent balance on 31st March 1920.
		To end of 1917-18.	In 1918-19 (Revised) recorded under		In 1919-20 (Budget) recorded under		
			Education.	Other heads.	Education.	Other heads.	
1. Madras . .	65.96	52.48	.99	1.89	2.19	3.15	5.26
2. Bombay . .	58.81	17.48	3.27	.42	4.82	...	32.82
3. Bengal . .	1,49.34	34.91	-11.23	...	2.37	1.95	1,21.34
4. United Provinces	72.32	46.69	...	4.67	16.68	4.28	...
5. Punjab . .	41.89	37.75	.56	.50	1.83	.50	.75
6. Burma . .	34.25	16.17	...	.28	...	...	17.80
7. Bihar Orissa	42.34	13.59	-1.11	...	1.15	2.25	26.46
8. Central Provinces	23.95	19.83	.52	...	.47	...	3.13
9. Assam	16.00	11.09	-1.11	...	1.03	.31	4.68
Total .	5,04.86	2,49.99	- 8.11	7.76	30.54	12.44	2,12.24

Provincial Governments have been authorised to draw to a moderate extent upon their accumulated balances during the next year for such important purposes as the extension of education, etc., expenditure on which has been specially hampered by war economies. The effect of these orders is reflected in the increased provision made in almost all the Provinces for

educational expenditure out of the unspent balances of Imperial grants as well as from ordinary Provincial resources during the ensuing year.

REVENUE.

(a) *Imperial.*

108. The figures show little variation.

(b) *Provincial.*

Revised, 1918-19.

Budget, 1919-20.

109. The Revised estimate for 1918-19 falls short of the Budget by R1·31 lakhs owing mainly to the postponement till the next year of the transfer of certain secondary schools to Government for which provision was made in the Budget. There are also minor decreases in the income from fees in several provinces owing to the prevalence of the influenza epidemic. The Budget estimate for 1919-20 is more than the Revised for the current year by R2·99 lakhs. Provision has been made for fees from private and local fund schools to be taken over under Government management during the next year in Madras, the United Provinces and the Central Provinces and from new secondary colleges to be opened in the Punjab.

23.—ECOLESIASTICAL.

EXPENDITURE.

		Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
					Budget.	Revised.	
<i>Imperial.</i>							
1. India General	.	1,72,078	1,71,081	1,72,913	1,74,000	1,68,000	1,69,000
2. Delhi	.	17,890	14,617	16,047	20,000	17,000	19,000
3. Baluchistan	.	25,075	25,820	24,523	24,000	25,000	25,000
4. North-West Frontier	.	52,088	53,955	61,316	65,000	68,000	75,000
5. Madras	.	3,50,120	3,27,254	3,54,978	3,55,000	3,59,000	3,77,000
6. Bombay	.	3,17,201	3,31,023	3,75,670	3,83,000	3,83,000	3,92,000
7. Bengal	.	1,89,362	1,70,542	1,81,113	1,72,000	1,93,000	1,98,000
8. United Provinces	.	2,87,932	2,46,495	2,40,029	2,56,000	2,73,000	2,93,000
9. Punjab	.	2,61,357	2,44,868	2,51,785	2,80,000	2,84,000	2,85,000
10. Burma	.	1,41,366	1,45,878	1,35,100	1,46,000	1,28,000	1,48,000
11. Bihar and Orissa	.	34,893	34,451	39,215	39,000	42,000	43,000
12. Central Provinces	.	91,913	1,10,532	1,03,088	1,10,000	1,26,000	1,31,000
13. Assam	.	22,586	18,843	20,051	24,000	26,000	28,000
TOTAL INDIA R		19,63,856	19,25,359	19,85,828	20,48,000	20,86,000	21,83,000
Equivalent in Sterling £		130,924	128,357	132,389	136,500	139,100	145,500
England £		122	180	281	300	800	900
TOTAL £		131,046	128,537	132,670	136,800	139,900	146,400

110. The increases of R46,000 in the Revised estimate for the current year as compared with the Budget and of R98,000 in the Budget for the next year as compared with the Revised for the current year are due to the gradual return of chaplains from military duty.

XXA AND 24A.—MEDICAL.

EXPENDITURE

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General . . .	6,70,402	7,19,326	7,79,668	7,65,000	8,09,000	8,08,000
2. Delhi . . .	1,68,155	1,88,659	2,06,698	2,47,000	2,54,000	2,64,000
3. Baluchistan . . .	1,00,281	93,697	1,00,037	1,88,000	99,000	1,73,000
4. North-West Frontier . . .	1,81,622	1,82,796	1,52,872	1,92,000	1,51,000	2,31,000
Total . . .	10,70,460	11,79,478	12,39,275	13,42,000	13,13,000	14,76,000
<i>Provincial.</i>						
1. Madras . . .	16,76,622	17,99,320	21,72,444	26,34,000	25,95,000	36,67,000
2. Bombay . . .	18,12,721	19,17,471	20,34,113	22,91,000	24,16,000	36,17,000
3. Bengal . . .	22,83,740	23,86,330	28,04,071	26,88,000	26,67,000	27,69,000
4. United Provinces . . .	13,56,449	13,61,327	13,92,604	14,14,000	15,51,000	17,92,000
5. Punjab . . .	12,41,347	8,03,440	9,25,806	11,57,000	11,11,000	17,84,000
6. Burma . . .	17,51,522	16,71,842	16,94,198	17,34,000	18,41,000	19,35,000
7. Bihar and Orissa . . .	6,37,591	6,62,846	7,60,221	8,11,000	8,99,000	10,04,000
8. Central Provinces . . .	6,94,816	7,13,854	8,66,858	9,24,000	8,44,000	10,34,000
9. Assam . . .	5,61,057	5,26,400	5,44,054	5,49,000	5,35,000	5,91,000
Total . . .	1,20,15,865	1,17,92,830	1,31,94,369	1,42,00,000	1,44,59,000	1,81,83,000
TOTAL INDIA R . . .	1,30,86,325	1,29,72,308	1,44,33,644	1,55,42,000	1,57,72,000	1,96,59,000
Equivalent in Sterling £ . . .	872,422	864,820	962,243	1,036,100	1,051,500	1,310,600
England £ . . .	1,328	946	553	800	14,100	37,500
TOTAL £ . . .	873,750	865,766	962,796	1,036,900	1,065,600	1,348,100

REVENUE.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General . . .	6,164	6,938	12,340	6,000	12,000	11,000
2. Delhi . . .	2,593	1,241	4,808	1,000	4,000	4,000
3. Baluchistan . . .	264	26	75	1,000	1,000	1,000
4. North-West Frontier . . .	1,339	726	895	1,000	1,000	1,000
TOTAL . . .	10,360	8,931	18,118	8,000	17,000	16,000
<i>Provincial.</i>						
1. Madras . . .	1,27,918	1,42,059	1,57,224	2,35,000	2,90,000	2,71,000
2. Bombay . . .	3,29,612	4,20,308	4,59,843	4,80,000	4,70,000	4,61,000
3. Bengal . . .	3,59,574	3,73,618	4,00,834	4,05,000	4,05,000	3,96,000
4. United Provinces . . .	1,29,942	95,135	1,12,291	97,000	97,000	1,04,000
5. Punjab . . .	39,960	39,224	44,675	42,000	75,000	25,000
6. Burma . . .	1,01,547	1,22,585	1,26,975	1,25,000	1,38,000	1,41,000
7. Bihar and Orissa . . .	23,872	40,268	47,486	49,000	72,000	84,000
8. Central Provinces . . .	14,234	7,960	8,733	8,000	10,000	10,000
9. Assam . . .	8,272	6,499	13,338	9,000	5,000	10,000
TOTAL . . .	11,39,931	12,47,656	13,71,399	14,50,000	15,67,000	15,52,000
TOTAL INDIA R . . .	11,50,291	12,56,587	13,89,517	14,58,000	15,84,000	15,68,000
Equivalent in Sterling £	76,686	83,772	92,634	97,200	105,600	104,500
England . . .	562	356	292	800	300	800
TOTAL £ . . .	77,248	84,128	92,926	97,500	105,900	104,800

EXPENDITURE.

(a) Imperial (India and England).

111. The Revised estimate for the current year does not differ materially from the Budget. The Budget for 1919-20 provides for an increased expenditure on hospitals and dispensaries in the North-West Frontier Province for the construction of new hospitals in Baluchistan and larger outlay on stores in England, owing partly to an increased purchase in order to replenish stocks depleted during the war and partly to the transfer to this head in the Budget for the next year of some expenditure for which provision has been included under Scientific and miscellaneous departments in the Revised estimate for 1918-19.

*Revised, 1918-19.**Budget, 1919-20.**(b) Provincial.*

112. The expenditure in 1918-19 is expected to be more than the Budget by R2.59 lakhs. The increases occur in Bombay (R1.25 lakhs) due to the grant of compensation for high prices, in the United Provinces (R1.37 lakhs) owing to additional expenditure on diet and clothing, and in Burma (R1.07 lakhs) and Bihar and Orissa (R88,000) on account of larger grants to hospitals. The excess will be partly counterbalanced by minor savings in the other provinces.

Revised, 1918-19.

113. The Budget estimate for 1919-20 is taken at R37.24 lakhs more than the Revised for the current year. The increase is distributed over all the provinces. Provision has been made for the return of officers from military duty and for normal charges generally; for increased expenditure in connection with the transfer of district headquarter hospitals to Government management (R5.60 lakhs) and grants to local bodies for medical buildings in Madras (R3 lakhs); for a special expenditure of R9.38 lakhs from the surplus excise revenue and for the establishment of a school of tropical medicine in connection with the King Edward Memorial Hospital in Bombay (R1 lakh); for increased emoluments for officers of the Indian Medical Service in Bengal (R1.50 lakhs); for the revision of pay of sub-assistant surgeons in the United Provinces (R1.13 lakhs); for the improvement of hospitals in the Central Provinces (R2 lakhs); and for the transfer of the medical school from Lahore to Amritsar (R1.34 lakhs), acquisition of land for, and construction of a maternity block at, the Punjab medical school for women, Ludhiana (R1.40 lakhs), and various minor measures in the Punjab including the establishment of canal and itinerating dispensaries.

Budget, 1919-20.

REVENUE.

(a) Imperial.

114. The figures show little variation.

(b) Provincial.

115. The increase of R1.17 lakhs in the Revised for the current year over the Budget arises from larger receipts from college fees and paying patients in several provinces and from the refund of contributions made to district boards in previous years in Madras. The Budget estimate for 1919-20 closely follows the Revised for the current year.

*Revised, 1918-19**Budget, 1919-20.*

XXB AND 24B.—SANITATION

EXPENDITURE.

	Accounts, 1915-16.	Accounts, 1916-17.	Accounts, 1917-18.	1918-19.		Budget, 1919-20.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	5,65,050	6,40,852	5,46,512	16,85,000	9,46,000	22,78,000
2. Delhi	1,13,058	2,71,741	2,06,861	70,000	94,000	1,31,000
3. Baluchistan	10,677	11,652	13,637	11,000	11,000	11,000
4. North-West Frontier	2,59,711	2,21,002	2,25,120	1,57,000	1,52,000	2,17,000
Total	9,48,496	11,45,247	9,91,630	19,23,000	12,03,000	26,37,000
<i>Provincial.</i>						
1. Madras	33,51,417	17,04,832	16,42,576	14,88,000	14,70,000	24,35,000
2. Bombay	5,73,767	4,61,198	7,83,445	24,74,000	15,89,000	23,10,000
3. Bengal	4,15,035	3,93,456	4,69,180	11,71,000	9,04,000	18,66,000
4. United Provinces	14,31,461	13,73,996	22,45,546	15,84,000	19,33,000	20,71,000
5. Punjab	7,24,833	8,08,780	9,81,300	8,18,000	7,79,000	10,64,000
6. Burma	9,37,463	9,03,407	8,10,417	9,15,000	8,96,000	9,31,000
7. Bihar and Orissa	3,27,032	2,54,466	2,41,857	5,42,000	3,79,000	5,89,000
8. Central Provinces	5,36,972	5,90,997	7,77,524	6,31,000	5,49,000	6,21,000
9. Assam	1,06,657	1,42,872	1,74,713	2,12,000	3,09,000	3,67,000
Total	84,04,637	66,34,004	81,26,558	97,85,000	91,08,000	1,22,54,000
TOTAL INDIA R	93,53,133	77,79,251	91,18,188	1,17,08,000	1,03,11,000	1,48,91,000
Equivalent in Sterling £	623,542	518,617	607,879	780,500	687,400	992,700
England	1,744	1,681	1,263	1,500	1,500	1,500
Total	625,286	520,298	609,142	782,000	688,900	994,200

REVENUE.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	29,665	1,00,087	2,31,978	1,50,000	1,50,000	1,67,000
2. North-West Frontier	5,310	...	...	...	...	...
TOTAL	34,975	1,00,087	2,31,978	1,50,000	1,50,000	1,67,000
<i>Provincial.</i>						
1. Madras	10,834	17,485	15,525	14,000	47,000	15,000
2. Bombay	12,927	20,075	8,057	16,000	16,000	19,000
3. Bengal	660	83,937	12,322	18,000	8,000	10,000
4. United Provinces	80,666	40,938	41,719	30,000	48,000	83,000
5. Punjab	37,853	1,16,022	1,26,843	96,000	1,38,000	1,09,000
6. Burma	20,411	21,474	11,562	20,000	11,000	13,000
7. Bihar and Orissa	2,967	13,527	16,864	16,000	14,000	16,000
8. Central Provinces	20,579	31,553	31,413	40,000	39,000	40,000
9. Assam	18,983	29,902	33,968	40,000	75,000	74,000
TOTAL	2,05,880	3,74,913	2,98,279	2,90,000	3,94,000	3,29,000
TOTAL INDIA R	2,40,855	4,75,000	5,30,257	4,40,000	5,44,000	4,96,000
Equivalent in sterling £	16,057	31,667	35,351	29,300	36,200	33,100

EXPENDITURE.

(a) *Imperial India and England).*

116. The Revised estimate for 1918-19 is less than the Budget by R7·20 lakhs. The decrease is nominal, being due to the allotment of R1·50 lakhs for the Dhar housing scheme in Simla, the expenditure on which will be recorded under "Civil Works," and to the assignment to Provincial Governments of R6 lakhs, out of the reserve of R8·08 lakhs for sanitary expenditure provision for which was included in the Imperial section in the Budget estimate. *Revised, 1918-19.*

117. The reserve of R8·08 lakhs provided in the Budget for 1918-19 out of the recurring appropriation of R51 lakhs from Imperial revenues for the improvement of sanitation will be utilised as shown below :—

		[Lakhs of rupees.]
(i) Assigned to Provincial Governments for non-recurring outlay as follows :—		
(a) to the United Provinces for the improvement of the pilgrim route to Badrinath and Kedarnath	1·00	
(b) for the improvement of pilgrim centres in Madras (1·50) and Bombay, the United Provinces and Bihar and Orissa (1·00 each)	4·50	
(c) to Madras for anti-malarial work	·50	
	6·00	
(ii) Allotted to minor administrations for non-recurring sanitary outlay	·54	
(iii) Transferred to "45.—Civil Works—Imperial" for the Dhar housing scheme, Simla	1·50	
(iv) Unallotted balance which will be utilised before the close of the year	·04	
TOTAL	8·08	

118. The Budget estimate for 1919-20 exceeds the Revised for the current year by R14·34 lakhs. Provision has been made for the cost of sanctioned establishments and for increased grants to local bodies for sanitary purposes in Delhi and the North-West Frontier Province; for a contribution of R5 lakhs to form the nucleus of a new Public Health Fund; and for a reserve of R8·17 lakhs. *Budget, 1919-20.*

119. Out of the special appropriation of R51 lakhs referred to in paragraph 117, R37·83 lakhs have been assigned permanently to Provincial Governments or allotted for outlay in minor administrations. From the balance of R13·17 lakhs, R5 lakhs will be paid in 1919-20 to the Indian Research Fund; and R8·17 lakhs will be held in reserve to meet demands that may come forward during the ensuing year.

(b) *Provincial.*

120. The Revised estimate for 1918-19 is less than the Budget by R6·77 lakhs. The latter included special allotments aggregating about R43 lakhs for outlay from recurring and non-recurring grants made from Imperial revenues for the development of sanitation. The corresponding expenditure is now estimated at R47 lakhs inclusive of expenditure from the assignments made during the current year as stated in paragraph 117. Of this amount, R38 lakhs only are recorded under Sanitation, the balance being shown under Civil Works. It is therefore expected that the provision for expenditure from ordinary provincial resources will fall short of Budget anticipations by R1½ lakhs. An increased outlay in connection with epidemics during the year has been set off by savings under other items. *Revised, 1918-19.*

121. The Budget estimate for 1919-20 exceeds the Revised for the current year by R31·46 lakhs. The provision under Sanitation for expenditure from special Imperial grants amounts to about R54 lakhs against a probable expenditure of R38 lakhs in the current year. Provision has generally been made *Budget, 1919-20.*

for the full cost of sanctioned establishments as well as for a considerable expansion of outlay on sanitary schemes in several provinces, the Central Provinces being the only province which provides for a material decrease in the total expenditure. Provision has been made in Madras for a grant of Rs 5 lakhs to the City Corporation for water-supply and drainage schemes and in the Punjab for a grant of Rs 2 lakhs towards the Simla Improvement scheme; for special grants to local bodies for sanitary purposes in Bombay (Rs 3.37 lakhs), Madras (Rs 8 lakhs) and the United Provinces (Rs 5 lakhs); and for investigations into the hookworm disease and river pollution (Rs 1 lakh) and schemes of sanitary improvement and anti-malarial works (Rs 13.70 lakhs) in Bengal.

122. The following table shows the progress made by the Provincial Governments in utilising the various non-recurring grants made from Imperial revenues in recent years (beginning from 1911-12) in aid of Sanitation. To simplify the position, it has been assumed that the recurring grants are fully utilised before any expenditure is debited against the non-recurring grants; and the *minus* figure in 1917-18 against some of the provinces indicates that the recurring grants will not be spent in full during the year.

[In lakhs of rupees.]

Province.	Grants to end of 1919-20.	EXPENDITURE.					Unspent balance on 31st March 1920.
		To end of 1917-18.	In 1918-19 (Revised) recorded under		In 1919-20 (Budget) recorded under		
			Sanitation.	Other heads.	Sanitation	Other heads.	
Madras	41.25	39.25	2.00	...	...	...	...
Bombay	39.70	9.77	— .68	...	1.00	...	29.61
Bengal	41.55	4.07	.40	2.15	9.95	...	24.98
United Provinces	55.20	38.31	2.50	...	5.00	...	9.39
Punjab	31.84	21.51	...	...	...	...	10.33
Burma	21.50	11.88	...	...	...	.79	8.83
Bihar and Orissa	18.82	10.64	...	3.12	.25	...	4.81
Central Provinces	17.10	12.81	1.10	.06	1.12	...	2.01
Assam	6.96	6.57	— .29	...	...	.59	.09
Total	2,73.92	1,54.81	5.03	5.33	17.32	1.38	90.05

No material expenditure from the special grants is expected in the current year. In the ensuing year only Bengal and the United Provinces expect to utilise the unspent balances of the non-recurring grants to any appreciable extent.

REVENUE

(a) Imperial.

123. The figures show little variation.

(b) Provincial.

Revised, 1918-19. 124. The increase of Rs 1.04 lakhs in the Revised estimate for the current year as compared with the Budget is the result of minor improvements in several provinces. The Budget for 1919-20 provides for similar receipts.

25—POLITICAL.

	Accounts, 1915-16.	Accounts, 1916-17.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
1. India General	76,84,254	83,08,451	1,90,89,273	2,69,38,000	3,88,04,000	1,40,98,000
2. Delhi	1,236	880	1,735	1,000	1,000	1,000
3. Baluchistan	25,82,825	31,91,018	28,29,574	29,21,000	29,36,000	31,19,000
4. North-West Frontier	33,77,482	37,09,866	46,50,458	47,85,000	48,40,000	49,11,000
5. Punjab	6,22,022	6,15,273	5,91,287	5,84,000	5,95,000	5,91,000
6. Other Provinces	7,54,390	6,42,728	8,26,321	7,65,000	7,97,000	7,90,000
TOTAL	1,49,72,209	1,64,67,716	2,79,88,648	3,59,94,000	4,80,73,000	2,84,20,000
<i>Provincial.</i>						
1. Madras	85,757	91,967	89,292	89,000	91,000	92,000
2. Bombay	5,02,820	5,01,663	5,36,978	5,28,000	5,63,000	5,55,000
3. Bengal	23,187	89,380	2,79,727	2,99,000	2,83,000	2,70,000
4. United Provinces	4,264	5,790	7,690	12,000	24,000	78,000
5. Burma	11,89,439	10,94,813	12,24,963	15,94,000	12,75,000	16,13,000
6. Bihar and Orissa	39,687	48,925	59,228	54,000	55,000	78,000
7. Central Provinces	30,422	37,605	33,100	45,000	39,000	40,000
8. Assam	5,68,221	5,67,660	5,32,735	6,07,000	5,45,000	3,98,000
TOTAL	24,43,847	24,37,703	27,63,713	32,28,000	28,80,000	31,24,000
TOTAL INDIA . R	1,74,16,056	1,89,05,419	3,07,52,361	3,92,22,000	5,09,53,000	2,65,44,000
Equivalent in Sterling £	1,161,070	1,260,361	2,050,157	2,614,800	3,396,800	1,769,600
England £	6,967	22,082	42,112	17,900	21,700	14,200
TOTAL . £	1,168,027	1,282,443	2,092,269	2,632,700	3,418,500	1,783,800

125. The Imperial outlay shown against "Other Provinces" consists of the charges of the Political Residency at Aden and certain other expenditure—mainly in connection with political refugees and state prisoners—in several provinces.

(a) *Imperial—India and England.*

126. The expenditure in 1918-19 is likely to exceed the Budget estimate by R1,21.36 lakhs. The latter included a provision of R1,12.50 lakhs for the moiety chargeable to Indian revenues of the cost of the South Persia Rifles, and the Indian share is now estimated at R1,60 lakhs. There will also be an excess of R15.05 lakhs under other political payments in Persia and on the frontiers arising from the war. On the other hand, the charges on diplomatic and consular services in Persia will be less by R2.61 lakhs than anticipated in the Budget, and there will be a further decrease due to the transfer to the Army head of certain charges for which Budget provision was included under this head; but these savings will be absorbed by excesses under other items.

127. The total Budget for 1919-20 is less than the Revised for the current year by R2,47.65 lakhs. A very substantial decrease is thus anticipated in the political expenditure necessitated by war conditions. The Indian share of the cost of the South Persia Rifles during the next year is estimated at R37.50 lakhs, and of special political expenditure in Persia at R37 lakhs.

(b) *Provincial.*

128. The saving of R3.43 lakhs in the Revised estimate for the current year as compared with the Budget occurs in the special expenditure in connection with the administration and proper control of the North-East Frontier, mainly in Burma. The Budget estimate for 1919-20 is R2.44 lakhs more than the Revised for the current year. Normal provision has been made in Burma for the above item of expenditure, but there is a nominal decrease in Assam owing to the inclusion under Police in the Budget for the next year of provision for part of the expenditure shown under this head in the Revised estimate for 1918-19.

XXI A. AND 26 A.—AGRICULTURE.

EXPENDITURE.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	7,71,720	8,33,341	10,74,147	10,10,000	10,71,000	11,70,000
2. Delhi	10,705	10,861	14,572	12,000	14,000	13,000
3. Baluchistan	36,872	25,764	35,100	47,000	41,000	52,000
4. North-West Frontier . .	80,060	61,623	70,017	1,44,000	90,000	1,38,000
5. Other Provinces	27,189	...	...	...	...	...
TOTAL	9,26,346	9,31,689	11,93,836	12,13,000	12,16,000	13,73,000
<i>Provincial.</i>						
1. Madras	11,21,167	12,60,524	12,87,441	15,68,000	15,65,000	20,97,000
2. Bombay	12,06,261	12,60,166	14,63,350	16,89,000	17,00,000	22,85,000
3. Bengal	11,39,162	10,86,600	11,71,522	14,20,000	15,34,000	17,48,000
4. United Provinces	12,74,821	11,90,354	14,48,422	19,40,000	17,66,000	19,28,000
5. Punjab	11,82,849	12,41,220	13,62,967	18,54,000	17,60,000	26,87,000
6. Burma	6,03,974	6,35,179	7,52,034	7,52,000	7,33,000	8,08,000
7. Bihar and Orissa	4,73,647	4,52,239	6,01,247	7,06,000	7,05,000	7,58,000
8. Central Provinces	7,81,288	8,34,255	8,81,386	10,17,000	9,65,000	10,68,000
9. Assam	2,33,082	2,82,892	3,32,134	3,81,000	3,34,000	4,32,000
TOTAL	80,16,251	81,83,429	93,00,503	1,13,27,000	1,10,62,000	1,38,11,000
TOTAL INDIA . R	89,42,597	91,15,018	1,04,94,339	1,25,40,000	1,22,78,000	1,51,84,000
Equivalent in Sterling £ . .	596,173	607,668	699,623	836,000	818,500	1,012,200
England £	1,328	3,947	2,510	6,800	6,400	5,400
TOTAL £	597,501	611,615	702,133	842,800	824,900	1,017,600

REVENUE.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General . . .	1,55,342	1,77,036	2,72,508	3,28,000	2,74,000	2,77,000
2. Baluchistan	2,260	4,252	4,673	4,000	3,000	4,000
3. North-West Frontier .	2,460	772	8,042	11,000	11,000	11,000
TOTAL	1,60,062	1,82,060	2,85,223	3,43,000	2,88,000	2,92,000
<i>Provincial.</i>						
1. Madras	1,70,924	1,98,249	1,88,771	1,99,000	3,31,000	3,74,000
2. Bombay	1,52,129	1,78,517	2,27,901	1,90,000	4,40,000	2,08,300
3. Bengal	1,01,156	1,16,197	1,21,456	1,55,000	47,000	2,85,000
4. United Provinces . .	1,98,213	2,42,510	2,73,357	2,55,000	2,15,000	2,89,000
5. Punjab	2,27,457	2,50,060	3,31,638	6,74,000	8,52,000	7,93,000
6. Burma	16,026	24,733	17,798	19,000	19,000	20,000
7. Bihar and Orissa . .	25,674	31,486	34,326	70,000	70,000	60,000
8. Central Provinces . .	1,10,759	1,27,160	1,87,539	1,40,000	1,52,000	1,64,000
9. Assam	14,582	15,669	38,778	89,000	16,000	91,000
TOTAL	10,16,920	11,84,611	13,71,564	17,91,000	17,50,000	21,84,000
TOTAL INDIA . R . .	11,76,972	13,66,671	16,56,787	21,34,000	20,38,000	24,76,000
Equivalent in sterling £	78,465	91,111	110,452	142,300	135,900	165,100

EXPENDITURE.

(a) *Imperial (India and England).*

129. The Revised estimate for 1918-19 is about the same as the Budget. *Revised, 1918-19*
 A lapse in the North-West Frontier Province in the provision for outlay from the wheat profits and in the grant for the creation of a separate Civil Veterinary Department will be set off by an excess in the charges of the Imperial Bacteriologist. The Budget for 1919-20 is more than the Revised for the current year by R1.42 lakhs. The grants which have lapsed in the North-West Frontier Province in the current year have been repeated for the next year, and provision has been made for a sugar bureau and for increased expenditure in other directions under the control of the Agricultural Adviser to the Government of India. *Budget, 1919-20.*

(b) *Provincial.*

130. The total Revised estimate for 1918-19 is less than the Budget by R2.65 lakhs. There will be lapses of R2.31 lakhs in the United Provinces and the Punjab from the allotments made from wheat profits, and a transfer to the Public Works head in the Central Provinces will account for a further decrease of R54,000. On the other hand, the Budget grant will be exceeded in Bengal (R1.14 lakhs) owing to expenditure on the distribution of improved paddy and jute seeds and from the Imperial grant made for agricultural education in the current year. The Budget estimate for 1919-20 exceeds the Revised for the current year by R27.49 lakhs. Increased allotments have been made in all the provinces for the expansion of the operations of the agricultural and allied departments. The Budget includes R4.49 lakhs for expenditure in the Punjab from the unspent balance of the wheat profits and R2.56 lakhs for the Bara reclamation experiment in the Lower Bari Doab Colony; and R9.16 lakhs for outlay on agricultural education, mainly in the United Provinces, Bombay and the Punjab, from Imperial grants made in the current year. *Revised, 1918-19*
Budget, 1919-20.

REVENUE.

(a) *Imperial.*

131. The shortage of R55,000 in the Revised for the current year as compared with the Budget occurs mainly in the receipts of the Veterinary Department. The Budget for 1919-20 does not differ materially from the Revised for the current year. *Revised, 1918-19*
Budget, 1919-20

(b) *Provincial.*

132. The Revised estimate for the current year is less than the Budget by R41,000. Decreases in Assam due to the postponement of the opening of a sugarcane farm and in the Punjab in the sale-proceeds of seeds are partly set off by minor increases in other provinces. The Budget for 1919-20 exceeds the Revised for the current year by R4.34 lakhs due to increased receipts from the sale of seeds in the Punjab, the departmental sale of manure in Madras and the opening of a sugarcane farm in Assam. *Revised, 1918-19*
Budget, 1919-20

XXI B AND 26 B.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS.
EXPENDITURE

	Accounts. 1915-1916.	Accounts. 1916-1917.	Accounts. 1917-1918.	1918-1919.		Budget. 1919-1920.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	38,85,573	34,89,886	40,95,714	37,81,000	41,89,000	41,31,000
2. Delhi	2,775	3,659	3,908	1,000	4,000	1,000
3. Baluchistan	10,024	12,507	12,347	25,000	19,000	34,000
4. North-West Frontier	8,479	16,052	11,478	11,000	12,000	12,000
5. Other Provinces	36,620	35,899	34,766	37,000	39,000	43,000
TOTAL	39,43,471	35,57,953	41,58,213	38,55,000	42,13,000	42,21,000
<i>Provincial.</i>						
1. Madras	10,27,401	12,23,215	13,77,863	17,77,000	17,09,000	22,93,000
2. Bombay	1,52,064	1,64,418	2,83,654	3,63,000	4,48,000	9,30,000
3. Bengal	4,47,690	4,69,606	5,55,255	19,60,000	22,09,000	10,68,000
4. United Provinces	1,11,509	1,13,013	1,52,149	1,01,000	2,05,000	2,03,000
5. Punjab	1,39,277	1,48,462	1,39,951	1,67,000	1,71,000	2,07,000
6. Burma	73,712	99,953	92,008	1,01,000	1,09,000	1,12,000
7. Bihar and Orissa	21,034	28,732	41,067	32,000	82,000	1,06,000
8. Central Provinces	79,172	93,969	1,55,593	1,93,000	2,41,000	3,52,000
9. Assam	87,599	77,020	84,237	89,000	82,000	95,000
TOTAL	21,40,058	24,23,378	28,81,777	47,73,000	52,56,000	63,66,000
TOTAL INDIA	60,83,529	59,81,331	70,39,990	86,28,000	94,69,000	95,87,000
Equivalent in Sterling £	405,568	398,756	469,333	575,200	631,300	639,100
England (mainly stores) £	26,490	40,424	43,367	57,300	44,300	23,900
TOTAL £	432,058	439,180	512,700	632,500	675,600	669,000

REVENUE.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	1,17,564	1,09,082	1,09,129	1,09,000	2,02,000	1,03,000
2. Delhi	938	2,384	6,019	5,000	5,000	5,000
3. Baluchistan	8	24	145	...	...	...
4. North-West Frontier	135	468	155	...	...	...
TOTAL	1,18,645	1,11,958	1,15,448	1,14,000	2,07,000	1,08,000
<i>Provincial.</i>						
1. Madras	11,13,461	13,85,311	18,71,495	17,21,000	17,88,000	19,56,000
2. Bombay	36,465	38,875	1,47,847	1,28,000	1,18,000	1,22,000
3. Bengal	6,04,849	12,60,469	26,35,397	19,09,000	18,80,000	19,22,000
4. United Provinces	22,119	21,645	23,059	21,000	26,000	22,000
5. Punjab	27,245	30,676	28,985	34,000	30,000	32,000
6. Burma	3,993	29,912	4,507	6,000	8,000	7,000
7. Bihar and Orissa	2,874	1,443	1,067	2,000	2,000	1,000
8. Central Provinces	26,608	24,792	34,699	30,000	40,000	40,000
9. Assam	11,409	17,966	9,245	5,000	8,000	7,000
TOTAL	18,49,023	28,11,039	47,56,301	38,54,000	38,99,000	32,69,000
TOTAL INDIA	19,67,668	29,23,047	48,71,749	39,68,000	41,06,000	33,77,000
Equivalent in Sterling £	131,178	194,870	324,733	264,500	273,700	225,100
England	557	678	638	1,000	1,000	900
TOTAL	131,735	195,548	325,421	265,500	274,700	226,000

Details of expenditure shown against "Imperial" in the preceding table.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
(a) <i>Scientific</i> —						
i. Survey of India .	21,73,009	18,13,854	22,74,499	19,80,000	21,19,000	19,84,000
ii. Geological Survey	2,40,809	1,78,234	2,30,072	2,86,000	2,62,000	2,68,000
iii. Meteorological Survey	4,32,342	4,81,807	4,15,858	4,22,000	4,14,000	4,38,000
iv. Archaeological Survey	3,09,868	3,17,591	3,42,928	3,06,000	3,48,000	3,26,000
v. Zoological Survey	...	46,480	98,343	1,00,000	1,02,000	1,06,000
vi. Central Museum .	1,34,001	98,010	48,590	46,000	46,000	46,000
vii. Other items .	67,728	70,876	77,786	80,000	86,000	78,000
(b) <i>Labour and Emigration</i> —						
Emigration and other charges .	21,123	17,178	20,209	19,000	11,000	11,000
(c) <i>Statistics</i> —						
i. Bureau of Commercial Intelligence, and other charges .	1,92,508	1,98,551	2,06,394	1,94,000	2,08,000	2,15,000
ii. Census .	2,007	2,121	2,439	2,000	2,000	22,000
(d) <i>Miscellaneous</i> —						
i. Imperial Library	45,723	45,639	59,572	46,000	49,000	57,000
ii. Examinations .	45,782	47,802	48,839	50,000	51,000	48,000
iii. Chief Inspector of Explosives .	87,808	82,777	80,238	85,000	85,000	80,000
iv. Inspector of Mines	1,25,498	1,23,471	1,29,984	1,40,000	1,25,000	1,27,000
v. Controller of Patents .	36,462	40,384	39,101	42,000	40,000	41,000
vi. Actuary to Government of India .	22,315	24,519	23,666	25,000	30,000	30,000
vii. Wheat Commissioner .	...	...	...	73,000*	76,000	50,000
viii. Foodstuffs Commissioner .	...	...	...	...	42,000	94,000
ix. Controller of Cotton Cloth .	...	...	...	...	43,000	90,000
x. Indian War Memorial .	...	...	...	...	48,000	44,000
xi. Other items .	6,993	29,559	65,195	9,000	26,000	71,000
TOTAL R	39,43,471	35,57,953	41,58,213	38,55,000	42,13,000	42,21,000

* The charges for 1917-18 are included under Other items.

133. The figures of expenditure shown against "Other Provinces" in the table on the preceding page represent outlay incurred in the several provinces in connection with ethnographical survey and census operations, as well as the cost of the Archaeological Department in Burma.

EXPENDITURE.*(a) Imperial—India and England.*

134. The total expenditure in 1918-19 will exceed the Budget by **Rs. 1.63 lakhs**. The increase is due to the charges of the Directors of Civil Supplies in minor administrations, the Foodstuffs Commissioner and the Controller of Cotton Cloth for India (Rs. 1.04 lakhs), higher expenditure on the Survey of India (Rs. 1.39 lakhs) owing to a large purchase of tools and materials for the Mathematical Instrument Office, and minor increases under other items, partly set off by a smaller outlay on stores in England (Rs. 1.95 lakhs). The decrease of **Rs. 2.08 lakhs** in the Budget for 1919-20, as compared with the Revised for the current year, results from a smaller provision for the purchase of stores in England and a

*Revised, 1918-19.**Budget, 1919-20*

decrease in that for the charges of the Survey of India; the former is nominal and arises from the transfer to Medical of part of the cost of stores included under this head in the Revised estimate for 1918-19. The Budget includes a grant of Rs 2.34 lakhs for the Directors of Civil Supplies in minor administrations, the Foodstuffs Commissioner and the Controller of Cotton Cloth.

(b) *Provincial.*

Revised, 1918-19. 135. The total Revised estimate for 1918-19 will exceed the Budget grant by Rs 4.83 lakhs. The increase is distributed over all provinces except Madras and Assam, and is due to the charges of the Directors of Civil Supplies in the several provinces (Rs 3.72 lakhs), and a larger payment for the purchase of Java quinine to replenish stocks in Bengal (Rs 3.35 lakhs), partly counterbalanced by a smaller expenditure on the purchase of cinchona bark in Madras and minor savings under other items in several provinces.

Budget, 1919-20. The Budget estimate for 1919-20 is taken at Rs 1.10 lakhs more than the Revised for the current year. Allowing for a reduced provision for the purchase of Java quinine in Bengal, the Budget provides for an increased expenditure of over Rs 16 lakhs. Provision has been made for the charges of the Directors of Civil Supplies in some provinces, and for a larger outlay on soap making experiments in Madras (Rs 2.50 lakhs) and on the development of industries generally in several provinces. The aggregate provision for the latter object during the next year amounts to Rs 26½ lakhs against an anticipated expenditure of Rs 13½ lakhs in the current year.

REVENUE.

(a) *Imperial.*

Revised, 1918-19. 136. The Revised estimate for the current year includes some special receipts in the Survey of India. The Budget for 1919-20 provides for normal receipts.

Budget, 1919-20.

(b) *Provincial.*

Revised, 1918-19. 137. The increase of Rs 45,000 in the Revised estimate for the current year as compared with the Budget is due mainly to the sale-proceeds of the pencil factory in Madras. The Budget for 1919-20 is Rs 6.30 lakhs less than the Revised for the current year. A decline in Bengal (Rs 7.98 lakhs) due to a fall in the demand for sulphate of quinine from the Military Department will be partly counterbalanced by increased receipts in Madras from the Government soap factory.

Budget, 1919-20.

27.—TERRITORIAL AND POLITICAL PENSIONS.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920
				Budget.	Revised.	
<i>Impe...</i>						
1. India General . . .	1,01,560	1,04,826	1,09,792	1,16,000	1,14,000	1,08,000
2. Delhi . . .	47,698	45,462	45,090	45,000	45,000	49,000
3. Baluchistan . . .	36,768	40,038	36,500	42,000	47,000	38,000
4. North-West Frontier . . .	57,670	59,933	41,313	61,000	85,000	60,000
5. Madras . . .	3,09,757	3,08,126	2,90,101	2,90,000	2,81,000	2,82,000
6. Bombay . . .	4,71,049	4,64,510	4,35,993	4,60,000	4,60,000	4,59,000
7. Bengal . . .	7,21,388	7,25,551	7,12,113	7,20,000	7,15,000	7,12,000
8. United Provinces . . .	7,70,124	7,89,285	7,35,697	7,82,000	7,28,000	7,84,000
9. Punjab . . .	2,24,463	70,686	69,061	71,000	70,000	70,000
10. Burma . . .	1,81,916	1,23,034	1,22,079	1,27,000	1,30,000	1,63,000
11. Bihar and Orissa . . .	69,808	47,415	73,749	53,000	57,000	53,000
12. Central Provinces . . .	1,78,338	1,74,837	1,69,039	1,77,000	1,73,000	1,76,000
13. Assam . . .	7,843	7,570	7,124	8,000	8,000	8,000
TOTAL INDIA . R	31,27,877	29,61,273	28,47,651	29,52,000	29,13,000	29,62,000
Equivalent in Sterling £ England . . . £	208,525 10,550	197,418 10,550	189,843 10,430	196,800 10,600	194,200 --7,600	197,500 3,400
TOTAL . £	219,075	207,968	200,273	207,400	186,600	200,900

138. The variations in the estimates of payments in India are unimportant. The receipt in England in the Revised estimate for the current year arises from adjustments consequent on the death of a political pensioner who was drawing his pension in England. The reduced provision for payments in 1919-20 is due to the same cause.

28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

		Accounts, 1916-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
					Budget.	Revised.	
<i>Imperial.</i>							
India	R	11,692	22,642	29,427	20,000	57,000	35,000
Equivalent in Sterling	£	780	1,509	1,982	1,300	3,800	2,800
England	£	235,054	251,007	180,502	194,000	142,000	300,000
TOTAL	£	235,834	252,516	182,464	195,300	145,800	302,800

139. Almost the whole of the expenditure recorded under this head is incurred in England. Leave allowances of officers paid in India are charged to the same head as their salaries, and the small sums shown against India represent leave allowances of officers lent to Foreign States, etc.

Revised, 1918-19.

Budget, 1919-20.

140. The Revised estimate for 1918-19 is less than the Budget by £49,500 owing to the number of officers on leave out of India being less than anticipated. The Budget estimate for 1919-20 provides for an increase in payments as owing to the termination of hostilities a larger number of officers will be absent on leave out of India during the next year.

XXII AND 29.—SUPERANNUATION.

EXPENDITURE.

	Accounts, 1915-16.	Accounts, 1916-17.	Accounts, 1917-18.	1918-19.		Budget 1919-20.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General . . .	12,24,674	12,48,756	12,89,869	12,52,000	13,43,000	13,35,000
2. Delhi . . .	1,96,313	2,05,181	2,26,072	2,04,000	2,22,000	2,23,000
3. Baluchistan . . .	32,778	35,870	34,268	39,000	35,000	34,000
4. North-West Frontier . . .	1,76,011	1,76,962	1,80,022	1,95,000	1,98,000	2,06,000
5. Other Provinces . . .	99,598	94,401	1,21,184	98,000	1,76,000	1,49,000
TOTAL . . .	17,29,374	17,61,120	18,50,915	17,88,000	19,74,000	19,47,000
<i>Provincial.</i>						
1. Madras . . .	33,08,215	33,22,796	33,32,808	35,65,000	35,98,000	37,00,000
2. Bombay . . .	38,59,390	39,32,784	41,19,102	43,10,000	43,85,000	45,43,000
3. Bengal . . .	31,41,809	33,01,098	33,75,972	35,30,000	34,78,000	35,47,000
4. United Provinces . . .	35,97,913	37,47,233	38,61,053	40,16,000	39,32,000	41,37,000
5. Punjab . . .	23,15,418	24,24,463	25,78,163	27,20,000	26,04,000	27,11,000
6. Burma . . .	10,97,040	11,42,758	12,02,207	12,86,000	14,49,000	14,62,000
7. Bihar and Orissa . . .	10,02,672	10,08,155	9,91,821	10,06,000	10,33,000	10,55,000
8. Central Provinces . . .	9,61,856	10,30,669	11,14,168	11,43,000	11,10,000	11,45,000
9. Assam . . .	3,35,677	3,41,042	3,22,740	3,45,000	3,39,000	3,54,000
TOTAL . . .	1,96,19,990	2,02,50,998	2,08,98,034	2,19,21,000	2,19,28,000	2,26,54,000
TOTAL INDIA . . . R	2,13,49,364	2,20,12,118	2,27,48,949	2,37,09,000	2,39,02,000	2,46,01,000
Equivalent in Sterling £	1,423,291	1,467,475	1,516,597	1,580,600	1,593,500	1,640,100
England . . . £	2,046,992	2,008,225	1,968,696	1,991,000	1,967,000	1,978,000
TOTAL . . . £	3,470,283	3,475,700	3,485,193	3,571,600	3,560,500	3,618,100

REVENUE.

	Accounts, 1915-16.	Accounts, 1916-17.	Accounts, 1917-18.	1918-19.		Budget, 1919-1920.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General . . .	3,55,112	3,91,438	3,48,186	3,63,000	4,35,000	3,73,000
2. Delhi . . .	3,756	3,645	2,604	4,000	5,000	5,000
3. Baluchistan . . .	5,458	4,798	7,585	8,000	8,000	7,000
4. North-West Frontier . . .	20,089	26,956	26,182	28,000	26,000	26,000
5. Other Provinces . . .	10,52,668	10,30,325	10,49,345	10,72,000	9,57,000	10,41,000
TOTAL . . .	14,37,083	14,57,162	14,33,904	14,75,000	14,31,000	14,52,000
<i>Provincial.</i>						
1. Madras . . .	1,21,255	1,26,996	1,25,990	1,20,000	2,04,000	1,47,000
2. Bombay . . .	4,53,041	4,59,312	4,79,686	4,68,000	5,20,000	5,20,000
3. Bengal . . .	54,583	59,011	57,369	56,000	60,000	58,000
4. United Provinces . . .	98,638	1,06,055	1,06,633	1,00,000	1,01,000	1,02,000
5. Punjab . . .	1,01,870	89,572	86,359	90,000	85,000	85,000
6. Burma . . .	23,692	23,704	23,885	24,000	20,000	24,000
7. Bihar and Orissa . . .	31,716	40,058	45,138	46,000	51,000	48,000
8. Central Provinces . . .	2,27,244	2,32,931	2,55,024	2,60,000	2,85,000	2,96,000
9. Assam . . .	6,232	5,877	4,741	6,000	4,000	5,000
TOTAL . . .	11,18,271	11,43,516	11,84,825	11,70,000	13,30,000	12,85,000
TOTAL INDIA R . . .	25,55,354	26,00,678	26,18,729	26,45,000	27,61,000	27,37,000
Equivalent in Sterling £ . . .	170,357	173,379	174,582	176,300	184,000	182,500
England . . . £ . . .	43,570	46,486	38,074	38,100	39,600	41,400
TOTAL £ . . .	213,927	219,865	212,656	214,400	223,600	223,900

141. The figures of Imperial revenue shown against "Other Provinces" represent the receipts of certain abolished funds, the assets and liabilities of which were taken over by the Government, as well as the subscriptions paid by members of the Indian Civil Service for securing certain pensionary benefits for their families. The charges on account of such pensions as well as of the pensions of the abolished funds are recorded in the accounts as Imperial expenditure.

EXPENDITURE.

(a) *Imperial—India and England.*

<u>Revised, 1918-19</u>	142. The expenditure in the current year will be less than the Budget by
	R1.74 lakhs, a decrease in England in the pensions of retired officers of the
<u>Budget, 1919-20.</u>	uncovenanted service and in civil service annuities being partly set off by an
	increase mainly in ordinary payments in India. The Budget estimate for
	1919-20 does not differ materially from the Revised for the current year.

(b) *Provincial.*

<u>Revised, 1918-19.</u>	143. The Revised estimate for 1918-19 does not differ materially from the
	Budget, a rise in payments in Burma, Bombay, Madras and Bihar and Orissa,—
<u>Budget, 1919-20.</u>	due in the first named province to a special commutation payment,—being set
	off by lapses in other provinces. The Budget estimate for 1919-20 provides for
	the normal growth of the retired list.

REVENUE.

(a) *Imperial.*

144. The variations are unimportant. The Revised estimate for the current year and the Budget for the next year include special receipts of R96,000 and R32,000 on account of capitalised value, recoverable from the revenues of the occupied territories in Mesopotamia, in respect of pensions granted to the families of officers who were lent from India and have died in consequence of service in Mesopotamia. The increase in the Revised estimate is more than set off by the lower rate of subscriptions towards the Indian Civil Service family pensions in consequence of the rise in the exchange value of the rupee.

(b) *Provincial.*

145. The only variation of importance occurs in Madras where the Revised estimate for the current year includes a special receipt of R75,000 on account of contributions from local bodies on behalf of civil assistant surgeons in their employ.

XXIII AND 30.—STATIONERY AND PRINTING. EXPENDITURE.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
<i>Imperial.</i>						
1. Central Stationery Office	2,46,159	2,58,897	2,75,817	2,63,000	3,02,000	3,04,000
2. Stationery purchased for Central stores.	42,46,143	54,16,264	86,06,211	76,40,000	98,78,000	78,64,000
3. Government Presses (mainly Calcutta, Simla and Delhi)	19,74,654	21,05,774	22,53,829	22,74,000	26,64,000	26,92,000
4. Other charges	8,771	7,257	4,646	8,000	19,000	8,000
5. Deduct—Value of supplies to Local Governments and Administrations and to Postal and Telegraph Department, etc.	—49,78,824	—50,71,188	—66,07,505	—63,86,000	—72,41,000	—71,81,000
6. Delhi	16,173	14,167	14,168	16,000	14,000	16,000
7. Baluchistan	1,518	1,792	815	3,000	2,000	3,000
8. North-West Frontier	1,08,548	1,19,722	1,07,436	1,35,000	1,07,000	1,38,000
TOTAL	16,23,142	28,52,705	46,55,417	39,53,000	57,46,000	38,44,000
<i>Provincial.</i>						
1. Madras	14,84,731	12,91,963	14,42,990	14,63,000	14,16,000	14,84,000
2. Bombay	12,43,301	14,71,781	14,36,227	17,22,000	19,48,000	19,87,000
3. Bengal	13,01,451	12,91,585	13,73,722	14,38,000	14,73,000	14,93,000
4. United Provinces	9,89,632	9,10,169	8,60,919	10,50,000	9,89,000	9,16,000
5. Punjab	7,64,981	7,02,966	7,10,322	8,15,000	7,90,000	8,96,000
6. Burma	6,89,804	6,75,068	6,29,532	8,41,000	8,22,000	9,06,000
7. Bihar and Orissa	6,58,811	6,59,629	6,98,360	7,73,000	6,93,000	6,68,000
8. Central Provinces	3,70,289	3,37,940	4,03,803	4,13,000	4,22,000	3,90,000
9. Assam	1,78,528	1,64,963	1,49,484	1,83,000	1,63,000	1,85,000
TOTAL	76,81,528	75,06,064	77,05,379	86,98,000	87,16,000	89,25,000
TOTAL INDIA	93,04,670	1,03,58,769	1,23,60,796	1,26,51,000	1,44,61,000	1,27,69,000
Equivalent in Sterling	£ 620,311	690,584	824,053	843,400	964,100	851,800
England { Stores	£ 103,703	109,933	119,580	97,000	115,000	125,000
{ Other charges	£ 7,020	6,521	8,572	11,500	10,200	13,300
TOTAL	£ 731,044	807,038	952,205	951,900	1,089,300	989,800

REVENUE.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	4,35,460	4,39,243	3,66,379	3,82,000	5,86,000	4,90,000
2. Delhi	4,937	2,804	10,789	8,000	8,000	10,000
3. Baluchistan	363	144	823	...	...	...
4. North-West Frontier	17,730	23,759	13,882	29,000	13,000	13,000
5. Other Provinces	1,06,617	1,48,612	99,052	1,66,000	1,30,000	1,47,000
TOTAL	5,65,107	6,14,562	4,90,925	5,85,000	7,37,000	6,60,000
<i>Provincial.</i>						
1. Madras	1,24,084	1,23,057	1,68,068	1,25,000	1,55,000	1,42,000
2. Bombay	1,32,827	1,47,989	1,96,409	1,70,000	2,00,000	2,00,000
3. Bengal	1,33,395	1,49,799	1,40,097	1,22,000	1,42,000	1,49,000
4. United Provinces	1,61,901	1,57,624	1,69,672	1,67,000	1,72,000	1,71,000
5. Punjab	81,523	1,13,076	1,00,493	93,000	90,000	92,000
6. Burma	48,153	46,962	51,949	50,000	54,000	54,000
7. Bihar and Orissa	21,895	26,913	39,292	27,000	38,000	38,000
8. Central Provinces	63,554	55,990	49,243	52,000	57,000	57,000
9. Assam	5,511	4,534	4,593	5,000	5,000	5,000
TOTAL	7,71,893	8,25,944	9,19,816	8,11,000	9,13,000	9,08,000
TOTAL INDIA R	13,37,000	14,40,506	14,10,741	13,96,000	16,50,000	15,68,000
Equivalent in Sterling £	89,134	96,084	94,049	93,100	110,000	104,500

EXPENDITURE.

(a) Imperial—India and England.

Revised, 1918-19. 146. The total Imperial expenditure in 1918-19, exclusive of the charges of the commercial departments, is likely to exceed the Budget provision by Rs20·42 lakhs. The rise is due mainly to a larger purchase of stationery to meet an increased demand and higher prices and an excess in the outlay on the Government presses following on additional printing work. Part of the excess arises also from the postponement to the current year of payments which were expected to be made in 1917-18 for stores purchased in England.

Budget, 1919-20. The Budget estimate for 1919-20 provides for a reduction of the expenditure on stationery.

(b) Provincial.

Revised, 1918-19. 147. The Revised estimate for 1918-19 does not differ materially from the Budget, an increase of about Rs3 lakhs in the cost of stationery supplied from central stores being counterbalanced by a saving in other expenditure, mainly the cost of Government presses. The Budget estimate for 1919-20 provides for sanctioned establishments and for about the same outlay on stationery as in the current year.

Budget, 1919-20.

REVENUE.

148. The Imperial revenue shown against "Other Provinces" represents recovery of the value of stationery supplied to railways and to municipalities and other local bodies. The Revised estimate of Imperial revenue for 1918-19 includes a special receipt for supplies of stationery to the Indian Munitions Board. The figures do not otherwise show any important variation.

XXIV AND 31.—EXCHANGE.

	Accounts, 1915-16.	Accounts, 1916-17.	Accounts, 1917-18.	1918-19.		Budget. 1919-20.
				Budget.	Revised.	
Revenue ₹ Equivalent in Sterling £	11,13,815 74,254	16,70,564 111,371	4,71,77,799 3,145,186	...	6,60,00,000 4,400,000	1,60,00,000 986,700
Expenditure ₹ Equivalent in Sterling £	...	...	...	...	...	...

149. This head normally records the comparatively small sums which have to be brought to account owing to the fact that the remittances from India to England by means of Council bills and transfers, and the remittances in the opposite direction by sterling bills and transfers, are not effected exactly at the rate of 16 pence to the rupee. It may be mentioned that any gain derived from remittances on account of the Gold Standard Reserve is credited to the Reserve and not to general revenues.

150. The exchange value of the rupee rose to 1s. 5d. in the middle of 1917-18 and further to 1s. 6d. in the middle of April 1918, council drafts being sold by the Secretary of State from the 11th April 1918 at 1s. 6d. per rupee in the case of immediate telegraphic transfers and 1s. 5½d. in the case of deferred transfers and bills. As stated in paragraph 7 above, His Majesty's Government agreed in March 1918 to repayment at 1s. 5d. per rupee of rupee disbursements incurred on their behalf in India in so far as they related to *quasi-commercial* supplies. In consequence of the further rise in exchange in April 1918, the agreement of the British treasury was subsequently obtained to the application of the 1s. 6d. rate from the 1st July 1918 to recoveries of disbursements in respect of *quasi-commercial* supplies, and from 1st October 1918 to recoveries of all disbursements in India on behalf of His Majesty's Government including payments to *personnel*. The current rates of exchange are also applied to recoveries in respect of funds supplied in India on behalf of Colonial Governments, to postal and money order transactions with countries having a sterling exchange and some other miscellaneous remittances between India and England. The profit derived from these causes will be set off to some extent by the actual loss sustained on the coinage of rupees by reason of high silver prices and by the loss on sales of reverse drafts on London since November 1918 at the rate of 1s. 5¾d. per rupee in the case of immediate transfers and 1s. 6½d. in the case of deferreds.

It may be explained that the gain or loss exhibited in the Government of India accounts in respect of the above transactions is exhibited in this way merely because of the fact that these accounts are framed on the basis of a 1s. 4d. rupee. The real effect of higher rates of exchange on the Government of India's position is that it enables them to discharge their sterling liabilities with a smaller number of rupees; this would be apparent if the accounts were prepared on a rupee basis, the sterling transactions being converted into rupees at the average rate at which remittances were effected throughout the year.

151. The following statement shows the details of the net receipts from exchange anticipated in the current and next years:—

		(In lakhs of rupees.)	
		Revised, 1918-19.	Budget, 1919-20.
(i) Gain on sales of Council Bills		2,77	85
(ii) Gain on recoveries from His Majesty's Government of disbursements in India on their behalf		9,60	6,72
(iii) Gain in respect of postal and money order transactions		73	42
(iv) Gain on other remittance transactions		61	17
	TOTAL	13,71	8,16
(v) Deduct—loss on coinage		—6,16	—6,56
(vi) „ —loss on sales of sterling drafts		—95	...
	Net gain	6,60	1,60

The reduction in the gain on exchange in the Budget estimates for 1919-20 in the case of items (i) to (iv) follows on the lower estimates adopted for the remittances from which the profit is derived. Thus the war disbursements in India on behalf of His Majesty's Government are expected to amount in the ensuing year to £35·8 millions only against £72·7 millions in the current year. The Budget estimate in the case of Council Bills represents the gain on the estimated drawings of the year, *viz.*, £12½ millions, after allowing for the effect of the guarantee which was given to the six British Exchange Banks, in connection with their undertaking to provide preferential finance for exports of national importance, to sell them Councils at certain favourable rates within one year after the war in order to enable them to bring back funds to India to the extent to which they were compelled to overbuy in that connection.

XXV AND 32.—MISCELLANEOUS.

EXPENDITURE.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	*Revised.	
<i>Imperial.</i>						
1. Remittance charges, mainly in connection with movements of Government funds . . .	4,76,511	8,64,201	17,82,899	7,46,000	10,59,000	9,15,000
2. Special Commissions of enquiry . . .	81,815	8,02,976	3,78,096	1,61,000	6,64,000	60,000
3. Charges arising out of the War adjusted in the Civil Department . . .	9,61,419	17,65,720	7,69,105	7,28,000	8,73,000	5,27,000
4. Other charges : . . .	42,081	63,041	61,627	1,07,000	61,000	1,04,000
(a) in Delhi . . .	68,803	40,978	40,661	54,000	74,000	51,000
(b) in the N.-W. Frontier Province . . .	5,55,300	7,65,777	16,58,538	8,96,000	16,03,000	14,20,000
(c) elsewhere . . .						
Total . . .	21,85,929	38,02,693	46,90,926	26,92,000	43,34,000	30,77,000
<i>Provincial.</i>						
1. Madras . . .	4,72,977	4,29,201	5,53,080	13,81,000	5,25,000	16,00,000
2. Bombay . . .	7,84,861	4,51,138	4,86,872	7,36,000	8,34,000	11,13,000
3. Bengal . . .	6,88,467	2,47,836	3,24,679	9,14,000	7,96,000	9,34,000
4. United Provinces . . .	8,31,528	2,35,345	1,96,703	12,31,000	7,03,000	29,32,000
5. Punjab . . .	3,66,504	5,26,596	15,19,738	20,94,000	20,29,000	24,72,000
6. Burma . . .	5,00,527	4,93,191	4,36,406	4,88,000	5,03,000	4,98,000
7. Bihar and Orissa . . .	1,32,347	1,35,589	1,84,277	2,56,000	2,02,000	5,56,000
8. Central Provinces . . .	1,55,930	1,31,832	1,91,873	4,57,000	2,52,000	13,27,000
9. Assam . . .	6,22,429	5,16,300	4,40,341	5,10,000	4,46,000	5,20,000
Total . . .	39,05,570	31,67,128	43,36,949	80,67,000	62,90,000	1,19,52,000
TOTAL INDIA . R . . .	60,91,499	69,69,821	90,27,875	1,07,59,000	1,06,24,000	1,50,29,000
Equivalent in Sterling £ . . .	406,100	464,655	601,858	717,300	708,200	1,001,900
England . . .	66,339	206,395	436,714	28,000	567,000	26,300
TOTAL . . .	472,439	671,050	1,038,572	745,300	1,275,200	1,028,200

REVENUE.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
<i>Imperial.</i>						
(a) Freight tax . . .	...	...	1,00,36,189	1,00,01,000	1,07,20,000	1,12,32,000
(b) Other receipts—						
1. India General . . .	5,08,774	7,83,302	87,76,627	5,93,000	17,57,000	9,50,000
2. Delhi . . .	39,675	3,45,231	47,835	1,04,000	48,000	1,07,000
3. Baluchistan . . .	5,507	7,292	13,269	5,000	12,000	6,000
4. North-West Frontier . . .	1,46,320	1,58,418	1,60,456	1,54,000	1,35,000	1,51,000
5. Other Provinces . . .	7,11,401	17,02,425	13,37,872	6,93,000	13,04,000	6,92,000
TOTAL . . .	14,06,677	29,96,668	1,53,74,248	1,16,55,000	1,39,76,000	1,31,38,000
<i>Provincial.</i>						
1. Madras . . .	3,59,256	3,43,096	2,02,330	3,12,000	2,56,000	2,64,000
2. Bombay . . .	1,22,590	2,42,862	2,55,030	1,31,000	2,96,000	2,16,000
3. Bengal . . .	3,65,208	7,51,242	5,65,563	6,81,000	9,53,000	6,99,000
4. United Provinces . . .	4,63,010	4,59,889	4,78,846	4,77,000	5,07,000	4,88,000
5. Punjab . . .	4,29,630	5,29,774	7,07,862	6,38,000	7,43,000	7,43,000
6. Burma . . .	1,70,548	1,00,464	1,21,156	91,000	1,07,000	1,02,000
7. Bihar and Orissa . . .	3,12,885	3,07,033	3,37,192	2,73,000	3,25,000	3,00,000
8. Central Provinces . . .	2,18,586	2,48,788	2,84,362	2,15,000	2,27,000	1,93,000
9. Assam . . .	43,674	54,311	21,831	46,000	43,000	36,000
TOTAL . . .	27,82,885	30,37,459	29,24,223	28,63,000	34,57,000	30,41,000
TOTAL INDIA . R . . .	41,89,562	60,34,127	1,82,96,470	1,44,18,000	1,74,33,000	1,81,79,000
Equivalent in Sterling £ . . .	279,304	402,275	1,219,765	961,200	1,162,200	1,078,600
England . . . £ . . .	22,869	17,985	196,700	26,500	28,500	83,700
TOTAL . . . \$. . .	302,173	420,260	1,416,465	987,700	1,190,700	1,162,300

152. Charges in connection with the remittance of Government treasure are Imperial in all provinces; so is the discount paid, or the premium levied, in connection with the sale of bills at treasuries and currency offices to facilitate trade remittances of funds. Extraordinary items of revenue realised, or of expenditure incurred, under this head in the various provinces are also treated as Imperial, if they exceed Rs10,000 in amount. The proceeds of the freight tax on goods traffic by railways and inland steam vessels imposed in March 1917 are shown under Miscellaneous as Imperial receipts.

EXPENDITURE.

(a) India—Imperial.

Revised, 1918-19.

153. The Revised estimate for 1918-19 exceeds the Budget by Rs16.42 lakhs. The payment to the Mysore Durbar in respect of surplus revenues of the Bangalore Assigned Tract is expected to be more than the Budget by Rs4.61 lakhs. An expenditure of Rs6.64 lakhs will be incurred on special commissions of enquiry, *viz.*, the Industrial Commission, the Calcutta University Commission, the Sedition Committee, and the Reforms Committees against a Budget provision of Rs1.61 lakhs. Charges for the remittance of treasure will show a rise of Rs3.13 lakhs owing to the low level at which the Government's reserve of rupees stood throughout the year, and the increased movements of coin thereby necessitated. Miscellaneous items of expenditure connected indirectly with the war will cause an excess of Rs1.45 lakhs over the Budget, while an outlay of Rs2 lakhs will be entailed in connection with the war boards constituted after the Delhi Conference of April 1918. On the other hand, the bulk of the reserve provision of Rs1.17 lakhs for grain compensation allowance and unforeseen charges in Baluchistan and Delhi, which was provided in the Budget under Miscellaneous, has been appropriated to meet sanctioned outlay under other heads of account.

Budget, 1919-20.

154. The Budget estimate for 1919-20 provides for some reduction in the charges for remittance of treasure; for miscellaneous expenditure resulting from the war likely to be incurred in the ensuing year, mainly for the maintenance of aliens and refugees; for a small outlay on the commissions of enquiry mentioned in the preceding paragraph and Rs10,000 for a committee or industrial banking; and for normal expenditure on other items. A reserve provision of Rs50,000 has been entered in Delhi for unforeseen requirements, and one of Rs71,000 in Baluchistan for grain compensation allowance.

(b) India—Provincial.

Revised, 1918-19.

155. The Revised estimate for 1918-19 is less than the Budget by Rs17.77 lakhs. The decrease is mainly due to the record under other heads of account of most of the expenditure incurred against the lump grants for grain compensation allowance, and against the various other reserves which were included in the Budget estimates of several provinces under Miscellaneous. On the other hand, the constitution of war boards in the various provinces has entailed an extra expenditure of Rs10 lakhs, and there have been special charges in Bengal for the write-off of loans (Rs3.55 lakhs) and in the Punjab (Rs2 lakhs) on account of a grant to the Imperial Relief Fund for cheap grain shops and in connection with the celebration of the cessation of hostilities.

Budget, 1919-20.

156. The Budget estimate for 1919-20 provides generally for normal charges and for the usual reserves for unforeseen expenditure in most provinces. In Bengal, the Central Provinces and the United Provinces, lump allotments have again been made for grain compensation charges, and in the last province also for other indirect famine expenditure (Rs14 lakhs) and for expenditure that may fall on provincial revenues in connection with the sale of standard cloth (Rs5 lakhs). Special allotments of Rs1.40 lakhs and Rs1.20 lakhs respectively have been made in the same province for raising the pay of menials and the continuance of the war journal, Rs1 lakh in the Punjab for a grant for cheap grain shops, Rs3 lakhs in Bihar and Orissa for special allowances to low paid Government servants other than menials, and Rs5.50 lakhs in the Central Provinces for a special war allowance.

(c) England.

157. The increase in the Revised estimate of the current year as compared with the Budget represents mainly the value of stores lost on the voyage between England and India. The Budget estimate for 1919-20 provides for normal expenditure.

*Revised, 1918-1**Budget, 1919-20*

REVENUE.

(a) India—Imperial.

158. The Revised estimate for 1918-19 exceeds the Budget by R24·21 lakhs. The proceeds of the freight tax will be higher by R7·19 lakhs, and there will be a special receipt of R11·87 lakhs from requisitioned liners employed as Government cargo ships. Increases are also anticipated in the proceeds from the sale of town sites in the Punjab, and in the receipts from the sales of bills owing to an increased demand for remittances of funds. The Budget estimate for 1919-20 excludes the special receipts in connection with cargo ships in the current year, but provides for a growth of R5·12 lakhs in the proceeds of the freight-tax and for a larger credit from percentage on Europe stores imported for provincial and local funds.

*Revised, 1918-1**Budget, 1919-20**(b) India—Provincial.*

159. The total revenue in 1918-19 is likely to exceed the Budget estimate by R5·94 lakhs. There has been a special receipt of R3 lakhs in Bengal from the sale of a police hospital; the balance of the increase occurs in the credits to revenue on account of unclaimed deposits in Bombay and in the receipts from the copying agency scheme in the Punjab. The Budget estimate for 1919-20 provides generally for normal receipts.

*Revised, 1918-1**Budget, 1919-20**(c) England.*

160. The Revised estimate for 1918-19 does not differ materially from the Budget. The increase in the Budget estimate for 1919-20 as compared with the Revised for the current year is due mainly to a recovery of £50,000 anticipated in respect of stores lost in 1917.

*Revised, 1918-1**Budget, 1919-20*

33 TO 36.—FAMINE RELIEF AND INSURANCE.

	Accounts, 1915-16.	Accounts, 1916-17.	Accounts, 1917-18.	1918-19.		Budget, 1919-20.
				Budget.	Revised.	
INDIA.						
Famine Relief { Imperial	9,61,881	21,11,427	42,476	4,54,000	77,07,000	1,62,05,000
Provincial .	1,58,539	7,02,827	14,000	1,52,000	24,57,000	58,31,000
Construction of Protec- tive Railways .	—2,896	—7,146	—299	—8,000	—5,000	...
Construction of Protec- tive Irrigation Works	74,19,436	49,87,016	51,44,401	59,41,000	47,95,000	52,88,000
Reduction or Avoidance of Debt .	68,79,580	71,88,879	97,77,096	83,02,000	31,000	...
TOTAL INDIA R	1,49,16,540	1,49,83,003	1,49,77,674	1,48,41,000	1,49,85,000	2,68,24,000
Equivalent in Sterling £	994,436	998,867	998,511	989,400	999,000	1,788,300
ENGLAND.						
Construction of Protec- tive Irrigation Works £	5,564	1,133	1,489	10,600	1,000	800
TOTAL INDIA AND ENGLAND £	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,789,100

161. Owing to the failure of the monsoon, outlay on measures for famine relief is anticipated to the extent of R1,01·64 lakhs in the current year and R2,15·36 lakhs in 1919-20. The following table shows the distribution of the estimated expenditure by provinces :—

	(In lakhs of rupees.)	
	Revised, 1918-19.	Budget, 1919-20.
Madras	·75	2·00
Bombay	70·00	60·00
Bengal . . . . .	...	2·00
United Provinces	20·00	89·90
Punjab	3 00	4·00
Bihar and Orissa	1·00	16·00
Central Provinces	3·50	39·80
Minor Administrations	8·39	2·16
Total	1,01·64	2,15·36

One-quarter of the outlay in the major provinces will fall on Provincial Governments, the balance being borne by Imperial revenues. The expenditure in the Punjab relates to concessions granted for the carriage of fodder.

Revised, 1918-19.

162. The amount available for famine insurance in 1918-19 accordingly amounts to R48·36 lakhs, of which R48·05 lakhs will be spent on protective works and R31,000 will be appropriated for the reduction or avoidance of debt.

Budget, 1919-20.

163. The outlay on famine relief in 1919-20 will, as stated above, amount to R2,15·36 lakhs and a grant of R53 lakhs is required for the construction of protective works. There will thus be an excess of R1,18·36 lakhs over the normal grant of R1,50 lakhs for famine relief and insurance, and no allotment can be made for the reduction or avoidance of debt.

Construction of Protective Railways.

164. The small *minus* figure entered in the Revised estimate for 1918-19 represents the excess in the sale-proceeds of surplus stores of the Dharmapuri-Hosur extension of the Morappur-Dharmapuri Railway over the outlay during the year.

Construction of Protective Irrigation Works.

165. In the Budget estimate for 1918-19 an allotment of R61 lakhs was made for outlay on Protective Irrigation works, the whole amount being met from the Famine Insurance grant. The probable expenditure according to the Revised estimate will amount to R48.10 lakhs owing mainly to slower progress of work on the Nira Right Bank canal and the Pravara river project in Bombay, the Tandula canal in the Central Provinces, the Tribeni canal in Bihar and Orissa and certain tank projects in the Central and United Provinces. The entire outlay will be recorded in the Famine Relief and Insurance section of the accounts. *Revised, 1918-11*

166. In the Budget estimate for 1919-20, the allotment for Protective Irrigation works is taken at R53 lakhs, the whole amount being met from the Famine Insurance grant. The distribution of the grant of R53 lakhs is given in the table below. *Budget, 1919-20.*

	1918-19.		Budget, 1919-20.
	Budget.	Revised.	
	R	R	R
1. Madras :			
(i) Mopad project	1,89,000	1,75,000	1,55,000
(ii) Other projects	39,000	45,000	7,000
2. Bombay :			
(i) Godavari Canal	20,000	39,000	19,000
(ii) Chankapur Tank	37,000	21,000	13,000
(iii) Pravara river project	10,52,000	8,21,000	7,90,000
(iv) Nira Right Bank Canal	19,28,000	17,92,000	19,99,000
(v) Other projects, etc.	1,65,000	1,18,000	1,79,000
3. Bengal	5,000	5,000	2,000
4. United Provinces :			
(i) Barwar Lake and Canal	88,000	64,000	81,000
(ii) Ghaggar Canal	63,000	1,31,000	28,000
(iii) Jaiwanti Tank	37,000	40,000	1,24,000
(iv) Bhatkhara Tank	1,87,000	51,000	2,25,000
(v) Raipura Tank . . . . .	...	...	1,42,000
(vi) Other projects, etc.	1,10,000	36,000	1,23,000
5. Bihar :			
(i) Tribeni Canal	2,13,000	1,55,000	1,87,000
(ii) Other projects, etc.	2,000	9,000	10,000
6. Central Provinces :			
(i) Tandula Canal	8,66,000	6,85,000	7,76,000
(ii) Tank projects	5,76,000	6,04,000	5,19,000
(iii) Other projects, etc.	1,38,000	11,000	5,000
7. Minor administrations	8,000	8,000	9,000
8. Reserve provision	4,29,000	...	...
Deduct—Allowance for possible lapses in grants . . . . .	...	...	—98,000
TOTAL	61,00,000	48,10,000	53,00,000

XXVI to XXVIII and 38 to 41—RAILWAY REVENUE ACCOUNT.

	Accounts, 1915-16.	Accounts, 1916-17.	Accounts, 1917-18.	1918-19.		Budget, 1919-20.
				Budget.	Revised.	
	R	R	R	R	R	R
STATE RAILWAYS—						
Gross Receipts . . .	57,26,42,888	62,94,69,001	68,92,12,825	70,50,08,000	76,58,09,000	80,07,29,000
Deduct—						
Working Expenses . . .	29,53,00,146	29,96,86,445	31,35,80,926	34,56,64,000	36,81,64,000	46,40,00,000
Surplus profits paid to Companies, etc. . .	90,57,411	1,15,56,624	1,49,16,062	1,60,00,000	1,90,00,000	1,84,00,000
Net Receipts . . .	26,82,85,331	31,82,25,932	36,07,15,837	34,33,44,000	37,86,45,000	31,83,29,000
Net Revenue equivalent at Rs15=£1 . . .	£ 17,886,689	£ 21,215,062	£ 24,047,723	£ 22,889,600	£ 25,243,000	£ 21,221,900
Interest and capital re- demption charges—						
Interest on Debt . . .	7,923,670	7,660,850	8,057,209	7,834,300	8,185,100	8,455,200
Annuities in purchase of Railways . . .	3,357,691	3,357,650	3,357,623	3,357,600	3,357,600	3,357,600
Sinking Funds . . .	208,893	323,647	338,477	242,800	242,800	255,500
Interest chargeable against Companies on advances . . .	98,953	98,472	98,272	98,600	102,300	103,400
Interest on Capital deposited by Com- panies . . .	2,131,862	2,225,940	2,263,676	2,188,700	2,178,800	2,166,500
	13,721,069	13,666,559	14,110,257	13,722,000	14,066,600	14,338,200
Net Result . . .	4,164,620	7,548,508	9,937,466	9,167,600	11,176,400	6,883,700
Other Receipts . . .	91,414	98,735	93,985	94,100	104,400	151,000
Other Charges . . .	180,596	165,363	117,127	60,000	87,400	180,700
Net Result . . .	—89,182	—66,628	—23,142	34,100	17,000	20,300
TOTAL NET RESULT . . .	4,075,438	7,481,875	9,914,324	9,201,700	11,193,400	6,904,000
Redemption of capital from revenue . . .	929,426	961,160	994,013	1,028,026	1,028,026	1,063,242
STATISTICS—						
State Railways—						
Capital Expenditure to March 31st—						
Expenditure by Government* . . .	237,571,142	239,446,931	243,517,608	246,925,731	247,827,508	264,209,108
Expenditure by Companies . . .	28,794,278	28,900,629	27,858,523	29,524,829	27,957,623	29,287,123
Outlay on the East Indian Railway from Debentures raised by the Company . . .	18,046,847	18,046,847	18,046,847	18,046,847	18,046,847	18,046,847
Outlay on the South Indian Railway by the Company . . .	3,809,060	3,809,060	3,309,060	3,059,060	3,309,060	3,309,060
Outlay on the Bombay, Baroda and Central India Railway by the Company . . .	1,093,364	1,093,364	1,093,364	1,093,364	1,093,364	1,093,364
Outlay on the Great Indian Peninsula Railway by the Company . . .	3,253,158	3,253,158	3,253,158	3,253,158	3,253,158	3,253,158
TOTAL . . .	292,567,849	294,549,989	297,078,560	301,902,889	301,487,560	319,192,660
Miles open on the 1st April . . .	26,369	26,433	26,572	26,612	26,471	26,491

*The figures against this line include contribution by the Jaipur Darbar towards Capital outlay on the Nagda-Muttra Railway, as follows:—

£	£	£	£	£	£
400,000	466,667	566,667	566,667	566,667	566,667

167. The Gross Receipts and Working expenses of State Railways include the following figures on account of the Jorhat State Railway in Assam. This is the only line the transactions of which are recorded in the Provincial section of the accounts :—

	Accounts, 1916-16.	Accounts, 1916-17.	Accounts, 1917-18.	Budget, 1918-19.	Revised, 1918-19.	Budget, 1919-20.
	R	R	R	R	R	R
Gross Receipts	1,53,781	1,65,389	1,36,724	1,50,000	1,30,000	1,50,000
Working Expenses	1,01,834	1,01,641	1,23,412	1,30,000	1,21,000	1,30,000

168. The Budget estimate of Gross Receipts for 1918-19 was taken at *Revised, 1918-19.* *Gross Receipts.* ~~R70.50~~ crores, or ~~R2.25~~ crores more than the probable receipts of the previous year as then estimated. It was based on the assumption that the favourable conditions of traffic which contributed so largely to the earnings of the year 1917-18 would be fully maintained and that the enhancements of fares and freights introduced for the most part during 1917 would in 1918-19 add to the receipts of the whole year. Allowance was also made for additional earnings from new lines and extensions of recent construction. The result has proved much more favourable than was anticipated and the Revised estimate is now placed at ~~R76.55~~ crores, or ~~R6.05~~ crores higher than the budget. This substantial improvement occurs on almost all the principal railways and is attributable mainly to larger receipts from the carriage of troops and military stores, and to increase in the ordinary passenger and general merchandise traffic. The figures in the Revised estimate of gross receipts as shown in the table on the preceding page include a repayment to the Secretary of State in England by the Mysore Durbar of ~~R3~~ lakhs on account of interest on the Debenture loan of 1886 relating to the Mysore State Railway.

169. The Revised estimate of Working Expenses for 1918-19 stands at *Working Expenses.* ~~R2.25~~ crores more than the Budget estimate. The excess is attributable mainly to payment to the subordinate staff of railways of temporary increases of pay, to the enhanced scales of pay of officers and subordinates which have been sanctioned generally on railways and to the large increase in gross earnings and in the train mileage run.

170. The increase of ~~R30~~ lakhs in the provision for payment of surplus *Surplus Profits.* profits to companies follows on the improvement in their net earnings during this year and in the last quarter of the preceding year.

171. The Budget estimate of Gross Receipts for 1919-20 is taken at *Budget, 1919-20.* *Gross Receipts.* ~~R80~~ crores, or ~~R3.45~~ crores higher than the Revised estimate of the current year. It is anticipated that in spite of the diminution of military traffic and the effect of adverse agricultural prospects in several provinces, the steady growth of railway earnings will continue.

172. The grant for Working Expenses in 1919-20 is more than the Revised *Working Expenses.* for the current year by ~~R9.58~~ crores, the increase being due to the provision made for a very large programme of renewals of permanent way and of replacement and renewals of locomotives and rolling stock to make good the arrears which have accumulated as a result of restrictions on expenditure coupled with the difficulty of obtaining the necessary material during the war. Provision has also been made for additional working expenses arising from the larger traffic anticipated next year.

173. Under Surplus Profits paid to companies there is a decrease of *Surplus Profits.* ~~R6~~ lakhs due to the smaller net receipts anticipated next year.

Interest Charges, etc.

174. The excess under Interest on debt is explained in paragraph 69.

*Other receipts.**Revised, 1918-19.**Budget, 1919-20.*

175. The receipts shown under this head represent the Government share of the surplus profits of the Rohilkund and Kumaon, Southern Punjab, Amritsar-Patti and Hardwar-Dehra Railways, payable under the terms of their respective contracts, and dividends on certain shares of the Ahmedabad-Delkha Railway allotted to Government in repayment of expenditure incurred by it on behalf of the railway. The improvement of £10,300 on the Budget estimate of receipts in the current year and of £46,600 provided for in the Budget of 1919-20 are due mainly to increase in the Government share of the surplus profits of the Southern Punjab Railway Company.

Other charges.

176. These consist of cost of land required by certain Companies, the contracts with which provide for the free supply of land wanted for the purposes of the railways undertaken by them, and of miscellaneous items such as surveys and controlling establishments (including the Railway Board). A share of the cost of control is charged to the working expenses of each Railway Company and the recoveries thus made are adjusted by deduction from the miscellaneous expenditure. The figures are:—

	Accounts, 1917-18.	1918-19.		1919-20.
		Budget.	Revised.	Budget.
		R	R	R	R
<i>Imperial.</i>				
1. Subsidised Companies—Land .	9,50,814	4,90,000	3,50,000	6,50,000
2. Miscellaneous Expenditure .	7,95,692	3,99,000	9,50,000	13,00,000
<i>Provincial.</i>				
1. Subsidised Companies—Land .	10,107	10,000	10,000	10,000
2. Miscellaneous Expenditure .	297	1,000	2,000	1,000
TOTAL .	{ R 17,56,910	9,00,000	13,12,000	19,61,000
	{ £ 117,127	60,000	87,400	130,700

*Revised, 1918-19.**Budget, 1919-20.*

Land.—A lapse of R1.40 lakhs is expected in the Imperial Budget grant for the current year. The principal allotments made in 1919-20 are for the Sara-Sirajganj Railway and for the payment of rebate to the Guzerat Railways.

*Revised, 1918-19.**Budget, 1919-20.*

Miscellaneous Expenditure.—The Revised estimate for 1918-19 shows an increase of R5.51 lakhs and is chiefly due to outlay on certain large surveys undertaken during the year which were not foreseen at the time of the Budget estimate, e.g., Nushki Extension, Agra-Karachi and Maungdaw-Akyab Surveys. The Budget for 1919-20 is made up as follows:—

Allotment for surveys	13,34,000
Charges for Railway Board and other establishments	16,18,000
Less—Recoveries from Railway Companies on account of cost of supervision	16,47,000
TOTAL	13,00,000

XXIX—XXX AND 42, 42-A and 43.—IRRIGATION.

IRRIGATION.	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget. 1919-1920.
				Budget.	Revised.	
MAJOR WORKS.	R	R	R	R	R	R
Revenue { Direct Receipts .	4,10,69,852	4,51,68,395	4,48,58,712	4,63,88,000	4,69,88,000	4,84,04,000
Land Revenue .	2,66,05,805	2,74,06,628	2,65,33,426	2,88,21,000	2,90,59,000	2,93,84,000
Expenditure { Working Expenses .	2,06,23,801	2,02,67,917	2,10,67,302	2,20,35,000	2,11,48,000	2,12,71,000
Interest .	1,98,60,762	1,98,89,288	2,08,67,708	2,02,24,000	2,12,36,000	2,15,87,000
NET REVENUE IN INDIA . R	2,71,91,094	3,29,17,818	2,94,57,128	3,29,50,000	3,36,63,000	3,49,30,000
Equivalent in Sterling £	1,812,740	2,194,521	1,963,809	2,196,600	2,244,200	2,328,700
Expenditure in England (mainly Interest) . £	127,299	120,585	124,415	121,000	124,500	124,600
NET REVENUE . £	1,685,441	2,073,936	1,839,394	2,075,600	2,119,700	2,204,100
CONSTRUCTION OF PROTECTIVE WORKS . £	12,632	...	...	...	...	...
MINOR WORKS.						
Receipts—Direct . .	40,10,525	47,59,342	45,66,046	45,97,000	49,88,000	48,90,000
Expenditure . .	1,32,28,564	1,17,76,139	1,29,71,568	1,48,51,000	1,55,72,000	1,53,39,000
NET EXPENDITURE IN INDIA . . R	92,18,039	70,16,797	84,05,522	1,02,54,000	1,05,86,000	1,14,49,000
Equivalent in Sterling £	614,536	467,787	560,368	683,500	705,700	763,300
Expenditure in England £	290	437	15	400	100	...
NET EXPENDITURE . £	614,826	468,224	560,353	683,900	705,800	763,300
STATISTICS OF MAJOR WORKS.						
Capital Outlay to March 31 . . . R	63,68,47,834	64,92,86,966	65,98,80,455	67,28,45,000	66,84,06,455	68,01,96,455
Equivalent in Sterling £	42,456,523	43,285,798	43,992,030	44,856,300	44,560,000	45,346,430

177. Taking India as a whole, the net revenue derived from Major Irrigation works in 1918-19 will exceed the Budget forecast by £44,100 (R6·61 lakhs). There will be a rise of R6 lakhs in the Direct Receipts and of R2·38 lakhs in the share of Land Revenue. There will however be an excess of R1·77 lakhs in the expenditure, *viz.*, an increase of R10·64 lakhs in the interest charges, partly counterbalanced by a reduction of R8·87 lakhs under Working Expenses. A further improvement of £84,400 (R12·65 lakhs) is expected in the net revenue in 1919-20. This allows for a rise of R17·41 lakhs in the gross revenue, made up of an increase of R14·16 lakhs in the Direct Receipts and of R3·25 lakhs in the share of Land Revenue. But a higher provision of R1·23 lakhs has been made for Working Expenses and there will also be a growth of R3·53 lakhs in the interest charges. The net result under Minor Irrigation works in 1918-19 is worse than the Budget estimate by £21,900 (R3·28 lakhs), the result of an increase of R3·89 lakhs in revenue and of R7·17 lakhs in expenditure. The estimate for next year provides for a fall of R96,000 in the receipts and for a rise of R7·66 lakhs in expenditure.

178. The figures for Land Revenue due to Irrigation have already been examined in paragraphs 12 and 13 along with those for Land Revenue proper. The details of the other heads are exhibited in the following tables.

XXIX AND 42.—MAJOR WORKS.

Direct Receipts.

No. IRRIGATION.	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget. 1919-1920.
				Budget.	Revised.	
<i>Imperial.</i>						
1. North-West Frontier	8,11,044	9,61,716	11,73,263	13,34,000	13,31,000	13,89,000
2. United Provinces .	5,46,513	4,86,060	4,03,388	4,95,000	6,26,000	8,85,000
3. Burma .	13,90,045	13,53,255	13,47,411	16,55,000	17,40,000	* 17,80,000
4. Central Provinces .	97,982	1,31,820	1,70,194	2,48,000	3,97,000	4,82,000
Total .	28,46,584	29,32,851	30,94,256	37,32,000	40,04,000	39,86,000
<i>Divided and Provincial.</i>						
1. Madras . .	2,94,368	3,11,537	3,19,074	3,20,000	3,26,000	3,22,000
2. Bombay . .	16,11,897	16,81,144	15,86,638	17,87,000	17,80,000	17,00,000
3. Bengal . .	2,78,079	2,89,732	2,78,301	2,82,000	3,00,000	2,80,000
4. United Provinces	95,14,391	97,07,939	98,10,840	95,11,000	1,04,30,000	1,01,08,000
5. Punjab . .	2,38,05,079	2,77,15,784	2,71,44,178	2,81,66,000	2,74,08,000	2,92,08,000
6. Bihar and Orissa .	27,20,452	25,29,408	26,25,425	26,00,000	26,50,000	28,00,000
Total .	3,82,24,268	4,22,35,544	4,17,64,456	4,26,56,000	4,28,94,000	4,44,18,000
TOTAL R	4,10,69,852	4,51,68,395	4,48,58,712	4,63,88,000	4,69,88,000	4,84,04,000
Equivalent in Sterling £	2,737,991	3,011,227	2,990,581	3,092,500	3,132,500	3,226,900

WORKING EXPENSES.

<i>Imperial.</i>						
1. India General	...	...	...	2,02,000	...	2,33,000
2. North-West Frontier	6,23,431	6,49,518	7,05,133	6,54,000	7,85,000	6,32,000
3. United Provinces	4,72,541	4,78,631	5,58,222	5,92,000	4,98,000	4,39,000
4. Burma	5,90,691	5,64,569	5,39,665	6,26,000	6,20,000	7,27,000
5. Central Provinces	87,118	1,17,227	2,02,563	2,80,000	3,59,000	5,20,000
Total	17,73,781	18,09,945	20,05,533	23,54,000	22,62,000	25,51,000
<i>Divided and Provincial.</i>						
1. Madras	22,36,368	19,69,410	22,13,265	23,00,000	19,90,000	17,24,000
2. Bombay	15,79,263	15,58,474	17,89,374	18,74,000	19,13,000	17,51,000
3. Bengal	1,96,022	1,85,804	1,71,300	2,70,000	2,37,000	2,03,000
4. United Provinces	29,70,190	29,46,301	29,44,866	30,57,000	29,67,000	31,26,000
5. Punjab	1,03,50,778	1,03,46,287	1,04,21,396	1,06,55,000	1,04,02,000	1,05,29,000
6. Bihar and Orissa	15,17,399	14,51,696	15,21,518	15,25,000	13,77,000	13,87,000
Total	1,88,50,020	1,84,57,972	1,90,61,719	1,96,81,000	1,88,86,000	1,87,20,000
TOTAL INDIA R	2,06,23,801	2,02,67,917	2,10,67,302	2,20,35,000	2,11,48,000	2,12,71,000
Equivalent in Sterling £	1,374,920	1,351,194	1,404,487	1,469,000	1,409,900	1,418,000

DIRECT RECEIPTS.

(a) *Imperial.*

179. The Revised estimate for 1918-19 is more than the Budget by R3.62 lakhs. The increase is due to a larger demand for canal water in the United and Central Provinces owing to deficient rainfall and to the collection of water rate for irrigation from the Yeu canal in Burma which has been opened in the current year. The Budget estimate for 1919-20 provides for a development of irrigation from the Mahanadi and Tandula canals in the Central Provinces, but a reduction is anticipated in the irrigated area in the United Provinces owing to the low state of the rivers which feed the canals. These causes account for the decrease of R1.08 lakhs in the next year's Budget as compared with the Revised for 1918-19.

Revised, 1918-19

Budget, 1919-20.

(b) *Divided and wholly Provincial.*

180. The rise of R2.38 lakhs in the Revised estimate for the current year as compared with the Budget is due to a large increase in the area under irrigation in the United Provinces (R9.19 lakhs) during both the *rabi* and the *kharif* seasons, partly set off by a decrease in the revenue from the Sirhind, Western Jumna, Lower Jhelum and Upper Chenab canals in the Punjab (R7.48 lakhs) where excessive rainfall at the beginning of the last winter prevented early *rabi* sowings and reduced the demand for irrigation.

Revised, 1918-19.

181. The Budget estimate for 1919-20 is based generally on the demand for *rabi* irrigation in the current year and on normal requirements in connection with the next year's *kharif*. An increase of R18 lakhs is expected in the Punjab owing to the development of irrigation from the Triple canal project, but there will be a fall of R3.22 lakhs in the United Provinces owing to the low state of the rivers. An expansion of irrigation is also expected in Bihar and Orissa as the result of the deficient rainfall, but there will be a diminution in Bombay owing to insufficient supply of water.

Budget, 1919-20.

WORKING EXPENSES.

(a) *Imperial.*

182. The total expenditure in 1918-19 is likely to fall short of the Budget provision by R92,000. Increases will occur in the North West Frontier Province owing to expenditure on training and drainage works and diversion bunds on the Upper Swat River canal and in the Central Provinces on account of repairs to the Mahanadi canal, but they will be met from the reserve provision of R2.02 lakhs entered in the Budget and a saving in establishment charges in the United Provinces in consequence of the new method of distributing these charges.

Revised, 1918-19.

183. The Budget estimate for 1919-20 is R2.89 lakhs more than the Revised for the current year. Increased allotments have been made in Burma for the newly opened Yeu canal and in the Central Provinces in consequence of the increased irrigation anticipated for the next year. The Budget also includes a reserve provision of R2.33 lakhs for unforeseen requirements. There is on the other hand a reduction in the provision for establishment charges in the North-West Frontier and United Provinces.

Budget, 1919-20.

(b) *Divided and wholly Provincial.*

184. The Revised estimate for 1918-19 will be less than the Budget by R7.95 lakhs. The saving occurs partly under establishment charges in Madras, Bihar and Orissa and the United Provinces in consequence of the revised method of allocating these charges, and partly in the provision for works in the Punjab.

Revised, 1918-19

185. The Budget estimate for 1919-20 is R1.66 lakhs less than the Revised estimate for the current year. The decrease of R2.66 lakhs in Madras arises from the omission of the special expenditure incurred in 1918-19 for repairs to flood damages on certain canals. Elsewhere provision has been made with reference to present requirements.

Budget, 1919-20.

**42A.—EXPENDITURE ON PROTECTIVE IRRIGATION WORKS IN
ADDITION TO THAT CHARGED UNDER FAMINE RELIEF
AND INSURANCE.**

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
India . . . R	1,89,478	...	...	...	...	...
Equivalent in Sterling £	12,632	...	...	...	...	...

186. No supplementary expenditure on protective irrigation works is anticipated under this head either in the current or the next year, as explained in paragraphs 165 and 166.

XXX AND 43.—MINOR WORKS AND NAVIGATION.

Revenue.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General . . .	16,907	15,172	19,656	32,000	27,000	30,000
2. Delhi . . .	1,384	2,599	989	1,000	1,000	1,000
3. Baluchistan . . .	21,784	79,709	54,742	44,000	58,000	92,000
4. Punjab . . .	8,89,685	9,59,765	10,01,641	9,71,000	9,00,000	9,11,000
Total . . .	9,29,760	10,57,245	10,77,028	10,48,000	9,86,000	10,34,000
<i>Divided and Provin- cial.</i>						
1. Madras . . .	2,59,506	2,79,490	3,16,870	2,73,000	2,97,000	3,15,000
2. Bombay . . .	8,36,511	8,46,989	8,83,240	3,75,000	3,50,000	3,60,000
3. Bengal . . .	6,80,544	8,84,377	8,91,648	8,10,000	10,50,000	10,58,000
4. United Provinces . . .	1,98,639	2,85,386	2,89,038	2,62,000	2,86,000	2,52,000
5. Punjab . . .	67,070	63,246	1,26,464	1,03,000	1,22,000	1,38,000
6. Burma . . .	14,23,781	16,90,753	13,68,211	16,00,000	17,50,000	16,00,000
7. Bihar and Orissa . . .	67,098	70,828	74,362	72,000	74,000	74,000
8. Central Provinces . . .	47,616	59,074	39,185	54,000	71,000	64,000
9. Assam . . .	...	72,004	...	...	...	...
Total . . .	30,80,765	37,02,097	34,89,018	35,49,000	40,00,000	38,56,000
TOTAL R . . .	40,10,525	47,59,842	45,66,046	45,97,000	49,86,000	48,90,000
Equivalent in Sterling £ . . .	267,368	317,289	304,403	306,500	332,400	326,000

Expenditure.

<i>Imperial.</i>						
1. India General . . .	71,792	62,434	73,988	1,63,000	85,000	1,86,000
2. Delhi . . .	1,043	1,593	1,102	1,000	1,000	1,000
3. Baluchistan . . .	2,84,076	2,93,454	1,43,650	1,61,000	1,92,000	2,09,000
4. North-West Frontier . . .	33,282	39,457	74,152	50,000	4,06,000	1,61,000
5. Punjab . . .	9,11,895	8,07,631	8,24,360	9,31,000	9,23,000	9,57,000
Total . . .	13,02,088	12,04,569	11,17,252	13,06,000	16,07,000	15,14,000
<i>Divided and Provincial.</i>						
1. Madras . . .	38,17,049	35,70,915	40,64,563	42,25,000	44,78,000	44,99,000
2. Bombay . . .	30,89,517	24,97,981	28,33,016	32,69,000	33,86,000	34,58,000
3. Bengal . . .	22,96,494	20,04,123	23,44,716	27,02,000	28,36,000	35,08,000
4. United Provinces . . .	4,01,417	3,28,489	3,12,347	6,83,000	5,70,000	5,83,000
5. Punjab . . .	2,02,446	2,63,712	3,32,936	1,95,000	4,77,000	4,24,000
6. Burma . . .	11,62,984	12,24,578	13,68,905	17,15,000	14,00,000	15,97,000
7. Bihar and Orissa . . .	2,83,550	2,47,981	1,88,770	3,09,000	1,60,000	2,17,000
8. Central Provinces . . .	5,77,173	3,81,713	3,78,730	4,55,000	6,26,000	5,00,000
9. Assam . . .	95,846	52,073	30,333	42,000	32,000	39,000
Total . . .	1,19,26,476	1,05,71,570	1,18,54,316	1,35,45,000	1,39,65,000	1,48,25,000
TOTAL INDIA R . . .	1,32,28,564	1,17,76,139	1,29,71,568	1,48,51,000	1,55,72,000	1,63,39,000
Equivalent in Sterling £ . . .	881,904 290	785,076 437	864,771 — 15	990,000 400	1,038,100 100	1,089,300 ...
GRAND TOTAL £ . . .	882,194	785,513	864,756	990,400	1,038,200	1,089,300

REVENUE.

(a) Imperial.

Revised, 1918-19. 187. The Revised estimate for 1918-19 is less than the Budget by R62,000
Budget, 1919-20. owing mainly to diminished irrigation in the Punjab in consequence of deficient rainfall. The Budget estimate for 1919-20 does not differ materially from the Revised estimate for the current year.

(b) Divided and Provincial.

Revised, 1918-19. 188. The total Revised estimate for 1918-19 exceeds the Budget by R4.51
Budget, 1919-20. lakhs. Important increases occur in Bengal (R2.40 lakhs) owing to the diversion of railway traffic to canals and in Burma (R1.50 lakhs) from the collection of arrears. The Budget for 1919-20 excludes the arrear collections in Burma and elsewhere follows the Revised estimate for the current year.

EXPENDITURE.

(a) Imperial—India and England.

Revised, 1918-19. 189. The increase of R2.97 lakhs in the Revised estimate for the current year as compared with the Budget is due to a special outlay in the North-West Frontier Province for the safeguarding of a road. A sum of R54,000 out of the reserve provision of R57,000 included in the Budget has been allotted to the Government of the United Provinces for tank restoration works and placed at its credit by an assignment of Imperial revenue (*vide* paragraph 232).

Budget, 1919-20. 190. The Budget estimate for 1919-20 is less than the current year's Revised by R95,000. Provision has been made for normal expenditure and a reserve of R60,000 has been entered to meet expenditure which cannot be foreseen at present.

(b) Divided and Provincial.

Revised, 1918-19. 191. The Revised estimate for 1918-19 exceeds the Budget by R4.20 lakhs. Increases are anticipated in Madras owing to larger repairs to flood banks and a rise in establishment charges under the new method of allocation; in Bengal due to larger outlay on the Madaripur Bheel route and anti-malarial works; in the Punjab on account of charges for the Thal survey for which provision was included in the Budget under Land Revenue; and in the Central Provinces owing to expenditure on works undertaken to provide employment in connection with the scarcity. But these excesses and a minor one in Bombay will be met in part from savings in other provinces.

Budget, 1919-20. 192. The Budget estimate for 1919-20 is taken at R8.60 lakhs more than the Revised for the current year. Provision has generally been made for sanctioned establishments, for necessary repairs and for a normal programme of works. The bulk of the increase occurs in Bengal (R6.72 lakhs) where allotments have been made for the Kidderpore bridge (R3½ lakhs), for larger outlay on the Madaripur Bheel route (R1.40 lakhs), for coaling plant for dredgers (R1 lakh) and for some other minor objects. The Budget also includes R2.90 lakhs for a reserve depôt for tools and plant in the United Provinces and R2 lakhs for improvements to waterways and R1.50 lakhs for river embankments in Burma.

44.—CONSTRUCTION OF RAILWAYS CHARGED TO PROVINCIAL REVENUES.

	Accounts, 1916-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
<i>Provincial.</i>						
United Provinces	...	...	...	...	1,00,000	66,000
Assam R	18,950	33,060	—11,493	10,000	—8,000	10,000
Total . . R	18,950	33,060	—11,493	10,000	92,000	76,000
Equivalent in sterling £	1,263	2,204	—766	700	6,100	5,100

193. The figures against Assam relate to capital outlay in connection with the Jorhat Railway and are unimportant in character. The provision against the United Provinces of Agra and Oudh in both the current and next years is for the construction of a siding for the resin distillery in that province.

XXXI and 45.—CIVIL WORKS.

EXPENDITURE.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	23,86,211	21,00,250	20,20,052	32,77,000	23,75,000	31,52,000
2. Delhi	17,59,694	18,15,813	20,64,703	15,88,000	19,85,000	16,84,000
3. Baluchistan	8,80,280	9,48,939	9,67,401	9,89,000	9,45,000	11,58,000
4. North-West Frontier	25,56,806	24,26,108	25,29,807	25,90,000	19,82,000	33,87,000
5. Other Provinces	47,99,786	30,97,615	32,24,659	39,92,000	50,43,000	45,15,000
Total	1,23,32,727	1,03,88,223	1,08,06,622	1,24,36,000	1,23,30,000	1,38,96,000
<i>Provincial.</i>						
1. Madras	87,00,566	79,75,704	80,70,672	86,40,000	99,44,000	1,05,21,000
2. Bombay	85,70,316	75,13,171	89,75,049	1,33,65,000	98,89,000	1,46,90,000
3. Bengal	89,34,903	64,39,725	90,20,293	97,37,000	1,06,83,000	1,28,64,000
4. United Provinces	73,14,591	65,85,308	60,88,805	65,44,000	66,38,000	73,86,000
5. Punjab	65,46,792	49,80,610	51,27,254	76,39,000	63,76,000	84,90,000
6. Burma	88,97,194	82,77,693	95,43,514	1,09,99,000	95,06,000	1,48,08,000
7. Bihar and Orissa	88,43,005	69,74,458	75,29,245	92,20,000	76,11,000	81,05,000
8. Central Provinces	68,95,387	60,45,394	68,41,533	81,83,000	67,95,000	84,01,000
9. Assam	39,69,319	32,63,485	31,01,904	35,04,000	31,87,000	37,98,000
Total	6,86,72,073	5,80,55,548	6,42,98,269	7,78,31,000	7,06,29,000	8,90,63,000
TOTAL INDIA	8,10,04,800	6,84,43,771	7,51,04,891	9,02,67,000	8,29,59,000	10,29,59,000
Equivalent in Sterling £	5,400,320	4,562,918	5,006,993	6,017,800	5,530,600	6,863,900
England	50,144	53,413	42,067	39,200	45,400	63,700
TOTAL	5,450,464	4,616,331	5,049,060	6,057,000	5,576,000	6,927,600

REVENUE.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		Budget, 1919-1920.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	1,12,225	1,02,080	1,14,258	87,000	99,000	89,000
2. Delhi	2,55,917	—56,940	1,71,277	1,57,000	1,36,000	1,35,000
3. Baluchistan	48,783	46,868	67,368	48,000	49,000	48,000
4. North-West Frontier	1,68,004	1,68,995	1,74,907	1,74,000	1,73,000	1,72,000
5. Other Provinces	2,73,358	3,29,183	3,57,678	3,01,000	3,51,000	3,50,000
Total	8,57,387	5,90,186	8,85,438	7,67,000	8,08,000	7,95,000
<i>Provincial.</i>						
1. Madras	6,02,615	5,13,010	4,83,581	4,39,000	5,17,000	4,35,000
2. Bombay	4,00,240	4,97,111	5,33,611	3,84,000	4,56,000	4,05,000
3. Bengal	6,18,546	8,57,456	6,17,975	6,24,000	7,05,000	7,24,000
4. United Provinces	4,85,038	4,80,810	5,26,086	4,67,000	4,93,000	5,10,000
5. Punjab	3,60,841	4,21,242	3,75,686	3,77,000	4,08,000	3,89,000
6. Burma	3,52,829	3,50,497	3,57,032	3,60,000	3,85,000	3,61,000
7. Bihar and Orissa	3,99,375	4,36,731	4,78,958	5,05,000	5,10,000	5,35,000
8. Central Provinces	3,14,089	3,05,746	3,78,521	4,67,000	3,54,000	5,03,000
9. Assam	1,69,556	1,87,798	2,17,025	1,84,000	1,93,000	1,87,000
Total	37,03,129	40,50,401	39,68,495	38,07,000	40,21,000	40,49,000
TOTAL INDIA	45,60,516	46,40,587	48,53,983	45,74,000	48,29,000	48,44,000
Equivalent in Sterling £	304,085	309,373	323,599	304,900	321,900	323,000

194. The Imperial revenue and expenditure shown against "Other Provinces" represent the transactions in connection with the buildings of the various departments, *e.g.*, salt, customs, etc., the receipts and charges of which are wholly Imperial.

EXPENDITURE.

(a) Imperial—India and England.

195. The Revised estimate for the current year does not differ materially from the Budget. An expenditure of about R7 lakhs over and above the Budget provision is expected to be incurred in connection with the provision of accommodation at Simla for junior officers and subordinate establishments of the Government of India, both European and Indian. A further increase of about R3·5 lakhs is due to the construction of a new Telegraph Office at Simla, and additional office accommodation at the Secretariat in temporary Delhi. Payments in England by the Secretary of State are also expected to be about R1 lakh more than the amount anticipated. These excesses will however be counterbalanced by savings in the provinces, inclusive of R4·50 lakhs in the North-West Frontier Province due to the transfer of certain roads to the Military Works Department. *Revised, 1918-19.*

196. In 1919-20 the total Imperial grant has been fixed at R1,00 lakhs, exclusive of R6·41 lakhs allotted for expenditure in the Civil Department, mostly in the several minor administrations, and of sums aggregating R42·10 lakhs to be spent by the administrations of the North-West Frontier Province (R32·85 lakhs) and Baluchistan (R9·25 lakhs). The total Budget for 1919-20 is more than the Budget and Revised estimates for 1918-19 by R18·27 lakhs and R18·40 lakhs respectively. The grants for ordinary expenditure have been kept as low as possible in view of the present financial situation. *Budget, 1919-20.*

197. The purposes to which the grant of R1,00 lakhs mentioned in the preceding paragraph will be applied are shown below :—

	In lakhs of rupees.
(a) Ordinary grant—	
(1) Establishment and Miscellaneous charges	14·47
(2) Repairs	22·97
(3) Works in progress	9·63
(4) New works—	
(a) Costing up to R5,000	7·86
(b) Costing more than R5,000	18·22
(5) Payments in England for stores, furlough allowances, etc. .	9·55
(6) Reserve for Archæological expenditure	1·00
(7) Reserve for other unforeseen expenditure	2·33
	86·03
(b) Delhi Province—	
(1) Civil Buildings—Works in progress . . . . .	...
(2) New Works—	
(a) Costing up to R5,000	0·33
(b) Costing more than R5,000	1·38
(3) Communications	0·53
(4) Miscellaneous public improvements	0·13
(5) Repairs	7·27
(6) Establishment and Tools and Plant	3·18
(7) Archæological expenditure	0·41
(8) Reserve for unforeseen expenditure	0·74
	13·97
Total . .	1,00·00

The more important works for which funds are being provided out of the ordinary grant mentioned above are stated below :—

Province.	Name of work.	Amount of grant.
	<i>Works in progress.</i>	R
Punjab . . .	New telegraph office building at Simla . . .	2,00,000
	Quarters for junior officers of the Government of India on the Bomloe Estate, Simla . . .	1,25,000
Bombay . . .	New Customs House at the Balland Pier, Bombay . . .	2,00,000
	<i>New Works.</i>	
Bengal . . .	Extension of the Calcutta General Post Office . . .	1,00,000
	New Post and Telegraph Office at Darjeeling . . .	1,00,000
Bombay . . .	Extension of the Pritchard Salt Works at Kharagoda, Bombay . . .	1,00,000
	Quarters for Postal and Telegraph messengers at Bombay . . .	1,00,000
Punjab . . .	Quarters for European clerks of the Government of India at Summer Hill, Simla . . .	4,50,000
	Development of the Park Estate, Simla . . .	2,00,000

Revised, 1918-19.

198. The Budget grants for 1919-20 proposed for the North-West Frontier Province and Baluchistan are higher than the Revised estimate for the current year by R13.98 and R2.06 lakhs respectively. Increased allotments have been necessary both for works and repairs as a result of the severe restriction of expenditure which has been enforced since the outbreak of the war.

(b) India—Provincial.

199. The total Revised estimate for 1918-19 is less than the Budget by R72.02 lakhs. The Budget provided for an outlay of R8 lakhs on Civil Works from the special Imperial assignments made in recent years for Education, Sanitation and other beneficent services, but the total expenditure of this class in the current year to be recorded under Civil Works is now estimated at about R23 lakhs. Eliminating this special expenditure as well as the Budget provision made for it, the Revised estimate under Civil Works falls short of the corresponding Budget grant by about R87 lakhs. All the provinces except Madras and Bengal contribute to the lapse which is largest in Bombay (R35.38 lakhs) and Bihar and Orissa (R20.65 lakhs). The saving is attributable generally to a curtailment of the programme of works in pursuance of the recommendations of the Delhi Conference of April 1918 regarding economy in the expenditure of Government. The non-utilisation of the Budget provision for grants for sanitary objects from surplus excise revenue and a large reduction in the programme of works account for the decrease in Bombay, while that in Bihar and Orissa arises from the postponement of outlay on the new capital, the University site, the Lunatic Asylum and other works, partly for want of materials. The excess in Madras is due to grants aggregating R20 lakhs made to local bodies for the improvement of roads affected by restrictions on railway traffic and in Bengal to outlay on the construction of police buildings, the Budget provision for which was included under Police.

Budget, 1919-20.

200. The table below compares the details of the grants for 1919-20 in the various provinces so far as settled at present with the probable expenditure in the current year.

REVISED, 1918-19.

[Lakhs of Rupees.]

PROVINCES.	GRANTS TO		OUTLAY IN THE PUBLIC WORKS DEPARTMENT ON			Other items.	TOTAL.
	Local Boards and Municipalities.	Other local bodies.	Original works.	Repairs.	Establishment charges.		
1. Madras	46.75	.06	26.03	12.35	14.95	— .70	99.44
2. Bombay	8.69	..	46.72	25.00	15.20	3.28	98.89
3. Bengal	10.03	1.50	51.15	30.75	12.00	1.40	106.83
4. United Provinces	4.40	...	20.88	29.21	9.72	2.22	66.88
5. Punjab	7.44	...	23.00	23.00	7.90	2.42	63.76
6. Burma	12.23	...	26.60	38.00	16.00	2.23	95.06
7. Bihar and Orissa	17.66	...	34.37	11.30	12.02	.76	76.11
8. Central Provinces	7.19	...	30.61	19.74	9.18	1.23	67.95
9. Assam	2.02	...	6.36	15.50	6.75	1.24	31.87
TOTAL	116.41	1.56	265.67	204.85	103.72	14.08	708.29

BUDGET, 1919-20.

[Lakhs of Rupees.]

PROVINCES.	GRANTS TO		OUTLAY IN THE PUBLIC WORKS DEPARTMENT ON			Other items.	TOTAL.
	Local Boards and Municipalities.	Other local bodies.	Original Works.	Repairs.	Establishment charges.		
1. Madras	34.48	.01	38.80	11.24	18.80	1.88	105.21
2. Bombay	16.70	...	84.50	28.00	15.00	2.70	146.90
3. Bengal	10.54	4.75	69.40	31.00	12.00	.95	128.64
4. United Provinces	4.59	...	21.74	31.63	12.58	3.32	73.86
5. Punjab	11.53	...	36.15	25.70	8.35	3.17	84.90
6. Burma	11.14	...	69.72	42.50	17.78	6.94	148.08
7. Bihar and Orissa	14.35	...	38.84	12.72	12.48	2.66	81.05
8. Central Provinces	5.93	...	44.12	22.23	10.60	1.13	84.01
9. Assam	3.17	...	8.09	18.02	7.22	1.48	37.98
TOTAL	112.43	4.76	411.36	223.04	114.81	24.23	890.63

201. The Budget estimate for 1919-20 exceeds the Revised for the current year by R1,84.34 lakhs. The increase is distributed over all the provinces, but is largest in Burma (R53.02 lakhs) and Bombay (R48.01 lakhs). Allotments aggregating R21 lakhs have been made for outlay on civil works from the special Imperial assignments made in recent years.

202. The total provision for original works in 1919-20 has been taken at R1,45.69 lakhs more than the probable expenditure in the current year. Provision has been made for a considerable expansion of outlay on buildings and communications in Bombay and Burma; for progress of work in connection with the Bankipore buildings in Bihar and Orissa and the partition of the districts of Midnapore and Mymensingh in Bengal; for regrant of lapses in the current year, for acquisition of land for the new University and for an expanded programme of works in view of the present scarcity in the Central Provinces; and in Burma for a regrant of lapses and the construction of an agricultural college from the Imperial grant made in the current year for technical and agricultural education.

203. The total provision for grants to local boards and municipalities in 1919-20 is about R4 lakhs less than the similar expenditure in 1918-19 as the result of variations in all provinces. The decrease occurs mainly in Madras where the Budget provision for grants for roads affected by railway restrictions amounts during the next year to R6 lakhs against R20 lakhs in the Revised for the current year. Of the provision under grants to local bodies R1.50 lakhs represent the grant from Imperial revenues to the Calcutta Improvement Trust, and R3.25 lakhs for a contribution to the Chittagong port.

204. The Budget grants for repairs and establishment charges are generally based on normal requirements and sanctioned scales. Provision has been made in the United Provinces for a temporary staff to prepare projects for works held in abeyance during the war. The Budget under the head "Other items" includes a reserve provision of R5 lakhs in Burma.

REVENUE.

(a) Imperial.

205. The variations are unimportant.

(b) Provincial.

206. The Revised estimate for 1918-19 shows a rise of R2.14 lakhs over the Budget estimate, due to the refund of contributions paid to local bodies in previous years in Madras and to increase in the sale-proceeds of old materials and miscellaneous items of revenue in Bombay and Bengal, partly set off by the postponement to the next year of a contribution of R1.50 lakhs expected from the public towards the King Edward's College, Amraoti. Apart from this contribution, the Budget estimate for 1919-20 provides for normal receipts.

Revised, 1918-19

Budget, 1919-20.

XXXII and 46.—ARMY.

	Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		1919-1920, Budget.
				Budget.	Revised.	
INDIA—	R	R	R	R	R	R
EXPENDITURE.						
<i>Effective Services—</i>						
Administration	50,70,067	57,48,817	67,29,355	66,28,800	69,92,000	70,69,020
Military Accounts	25,20,017	26,20,842	28,31,257	27,38,050	28,06,000	28,29,400
Regimental Pay, etc.	7,99,57,421	7,72,27,057	8,00,99,334	8,29,91,880	8,19,19,000	13,80,70,750
Supply and Transport	2,47,25,419	2,91,17,776	3,50,30,972	3,48,04,080	4,10,19,000	5,12,71,000
Veterinary	1,74,035	1,72,784	1,98,304	1,70,240	2,00,000	1,94,960
Clothing	24,53,604	42,87,239	26,77,025	20,42,000	39,36,000	72,75,200
Remounts	45,99,756	44,62,466	55,35,520	43,83,680	46,48,000	50,32,760
Medical Services	28,06,736	30,12,527	32,32,100	31,66,810	36,27,000	69,05,460
Medical Stores	4,92,279	6,19,633	22,32,843	13,40,680	23,01,000	23,36,000
Ordnance	89,30,846	1,18,71,030	1,59,59,793	1,79,92,030	2,23,00,000	1,82,19,980
Ecclesiastical	3,75,208	3,96,759	4,36,924	4,03,700	4,36,000	4,40,180
Education	5,66,820	5,65,931	6,74,813	7,03,280	8,42,000	14,10,290
Compensation for Food, etc.	35,84,000	34,00,920	7,99,000	7,47,000	12,66,000	28,69,000
Miscellaneous Services	10,11,32,874	11,31,78,446	14,08,82,246	15,96,43,000	33,28,56,000	21,47,96,000
Indian Munitions Board . . . . .	...	55,019	28,55,621	21,86,280	34,66,000	30,56,470
Hutting	2,61,600	2,56,912	2,65,487	2,00,000	3,30,000	2,50,000
Conveyance by Road, River, and Sea	5,91,853	9,65,231	8,13,580	8,33,970	9,97,000	9,88,690
Conveyance by Rail	58,83,294	1,09,80,704	1,48,21,052	1,20,00,000	2,36,50,000	2,14,00,000
Cantonments	14,06,228	17,37,917	18,41,728	12,08,090	18,75,000	13,16,840
Unadjusted Expenditure	-12,49,349	-1,75,481	-16,27,288	...	...	...
TOTAL	R 24,42,81,408	27,04,52,729	31,62,89,725	33,41,83,000	53,54,56,000	48,57,32,000
<i>Non-effective Services—</i>	R 1,17,29,048	1,28,45,207	1,46,21,875	1,60,71,000	1,59,90,000	1,78,71,000
TOTAL INDIA	R 25,60,10,546	28,32,97,936	33,09,11,600	35,02,54,000	55,14,46,000	50,36,03,000
Equivalent in sterling	£ 17,067,369	18,886,529	22,060,774	23,350,300	36,763,100	33,573,500
ENGLAND—	£	£	£	£	£	£
<i>Effective Services—</i>						
Payments to War Office for British Forces	929,251	930,700	930,700	930,700	872,300	911,700
Furlough Allowances, etc., of British Forces	15,182	14,941	15,219	30,000	20,000	50,000
Consolidated Clothing Allowances of British Soldiers	6,848	1	...	...	...	...
Furlough Allowances, Indian Service	143,393	190,062	191,037	187,000	192,000	250,000
Indian Troop Service	556,904	277,010	303,818	272,300	272,300	310,000
Other Heads	51,074	31,677	33,993	40,500	166,800	63,100
Clothing Stores	111,797	108,039	110,000	110,000	110,000	110,000
Ordnance and Miscellaneous Stores	319,175	1,152,872	1,946,096	166,700	422,000	429,400
Medical Stores	104,511	182,705	117,303	161,700	140,000	183,000
Remount Stores . . . . .	...	...	2,945	3,200	8,200	5,200
Supply and Transport Stores	88,444	83,000	83,000	83,000	83,000	83,000
Mechanical Transport Stores . . . . .	...	165,439	150,272	160,000	125,000	160,000
Military Arms Stores	12,943	25,428	23,879	31,100	37,400	39,700
Aviation Stores	60,000	...	63	203,300	100,000	200,000
North-West Frontier, 1914 . . . . .	...	29,638	...	...	...	...
Stores taken to India with Troops	8,315	...	...	...	1,600	...
TOTAL	£ 2,407,587	3,191,512	3,908,325	2,379,500	2,545,500	2,793,100
<i>Non-effective Services—</i>						
Payments to War Office for British Forces	864,473	676,073	672,373	576,100	1,076,400	1,941,100
Pensions, Indian Service	1,301,993	1,236,154	1,175,286	1,170,000	1,150,000	1,130,000
Other Heads	251,528	269,735	277,196	315,000	285,000	292,000
TOTAL	£ 2,417,994	2,181,962	2,124,805	2,061,100	2,511,400	3,363,100
TOTAL ENGLAND	£ 4,825,581	5,373,474	6,033,130	4,440,600	5,056,900	6,156,200
TOTAL EXPENDITURE	£ 21,893,200	24,260,003	28,093,904	27,790,900	41,820,000	39,729,700
RECEIPTS.						
India	R 90,00,890	1,17,70,562	1,53,52,150	1,29,01,000	1,56,15,000	1,39,47,000
Equivalent in sterling	£ 600,059	784,704	1,023,477	860,100	1,041,000	929,800
England	£ 339,884	330,814	280,453	284,000	269,200	274,500
TOTAL RECEIPTS	£ 939,943	1,115,518	1,303,930	1,144,100	1,810,200	1,204,300
TOTAL NET EXPENDITURE	£ 20,953,257	23,144,485	26,789,974	26,646,800	40,509,800	38,525,400

207. The receipts and expenditure under the 'Army' head are given in the preceding statement. *Revised, 1918-19, compared with Budget, 1918-19.*

208. The Revised Estimate for the current year and the Budget Estimate for 1919-20 include £12,700,000 and £8,695,000, respectively, on account of the Government of India's additional war contribution to the Imperial Government, represented by the following items:—

	Revised, 1918-19.	Budget, 1919-20.
	£	£
Normal cost charges of additional Indian troops	8,800,000	6,800,000
Increased emoluments of Indian troops	200,000	200,000
Cost of European Section, Indian Defence Force	200,000	200,000
War pensionary charges of Indian troops and their British officers	500,000	995,000
War pensionary charges of British troops	...	500,000
Expenditure on temporary lines for the accommodation of additional troops	3,000,000	...
	<u>12,700,000</u>	<u>8,695,000</u>

209. Excluding these special charges, the net Army expenditure, according to the Revised Estimate for 1918-19, exceeds the Budget by £1,163,000, made up of an increase of R154.78 lakhs (£1,031,900) in India and of £131,100 in England. As the India Army Budget for 1918-19 included a reserve of R296.53 lakhs (£1,976,900) the actual additional expenditure in India, for which no specific provision was made in the Budget, is (R154.78 lakhs plus R2,96.53 lakhs) R4,51.31 lakhs (£3,008,800), which is mainly due to the following:—

Thousands of rupees.

(1) Additional expenditure on account of North-West Frontier operations, mainly in connection with the Marri operations; the complete mobilization of two divisions and a cavalry brigade and troops and headquarters in the three Frontier brigades; the raising of additional animal and mechanical transport units; and higher Military Works expenditure on accommodation for additional troops for the defence of the North-West Frontier	1,05,00
(2) Increased pay (in the form of bonus) to British officers and troops	66,90
(3) Increased railway charges	1,16,50
(4) Increased food charges, mainly owing to rise in prices	60,00
(5) Cost of Home stores obtained for the Royal Air Force by direct demand on the War Office and adjustable in the Indian accounts	30,45
(6) Increased outlay on dairy farms (this is counterbalanced by increased receipts)	20,20
(7) Increased travelling allowances and contingent charges	16,50
(8) Larger outlay on hire of transport	15,24
(9) Expansion of the activities of the Indian Munitions Board	12,80
(10) Rise in prices of medical stores and increased demands	8,74
(11) Increased pay to Subalterns of the British Army (this includes arrear payments from 1st October 1917)	12,80
(12) Cost of acquiring land for a parade ground at Bannu, for aeroplane landing grounds, and for ordnance factories, etc.	6,29
(13) Hair-cutting and washing allowances to British troops, owing to abolition of clothing allowances and grant of free issues in kind	7,16
(14) Larger expenditure on petrol and mechanical transport units	5,51
	<u>4,84,09</u>

*Revised, 1918-19,
compared with
Budget, 1918-19—
conold.*

Improvements in receipts reduce the net expenditure by R27·14 lakhs and the increase of pay to British troops sanctioned in 1917-18 is estimated to cost R21·75 lakhs less than the Budget provision.

With regard to (1), it may be mentioned that no provision had been made for the Marri operations, which commenced in March 1918 after the budget for 1918-19 had been settled. The mobilization of certain divisions and brigades on the Frontier was sanctioned in the course of the year in consequence of the then war situation and led to heavy additional expenditure in connection with animal transport. A small outlay will also be incurred on account of 10 Ford van companies, the formation of which was sanctioned as a temporary measure by the Secretary of State in July last, and some of which are expected to arrive in India before the end of the current financial year.

The bonus at (2) follows the scheme recently sanctioned at Home and provides for payments commencing from 1st February 1919 to officers and men of the British Army and British officers of the Indian Army forming the normal garrison in India, and to certain Royal Indian Marine personnel.

The increased railway charges at (3) are due to more railway movements, consequent upon the great expansion of recruitment. India bears the cost of all internal movements, other than those to ports of embarkation. The greater part of this additional expenditure comes back to Government in the shape of increased railway receipts.

The increase of R60 lakhs under food charges reflects the great increase which has taken place during the current year in prices of articles of food for men and animals.

With regard to (5), the cost of aeroplanes and aviation stores demanded from the War Office direct is being adjusted in India. There is also expenditure at Home, which is due to additional arrear claims having been preferred by the Imperial Government.

In connection with the increased travelling allowances and contingent charges at (7) above, it may be observed that, apart from the additional travelling necessitated by the increase of the army in India and consequent need for more constant inspection, and apart also from the higher expenditure on travelling allowances resulting from the formation of a number of classes for the intensive training of officers, non-commissioned officers and others, this increase is due to the fact that travelling allowances and contingent charges are borne by India in respect of the largely increased Army Headquarters staff and Divisional staffs.

The larger outlay on hired transport at (8) above is due to the constant internal movements of troops in India consequent upon redistributions due to units proceeding overseas, extra recruitment and the like.

The sum at (9) represents the share, debitable to India, of the increased establishments of the Indian Munitions Board. The Board has constantly been taking over new activities throughout the current year; and the ever increasing demands on India for munitions have also led to increases in the staff.

210. The increase of £131,100 at Home is made up of numerous items, the most important of which are an increase of £101,600 on Home stores, a payment of £90,100 to the War Office, representing minor savings due to the war in military expenditure in England, and a lower payment of £58,500 to the War Office in respect of effective charges of British forces serving in India.

*Budget, 1919-20,
compared with
Revised, 1918-19.*

211. Excluding the additional war contribution mentioned in para. 208 above, the net Budget of 1919-20 under the Army head exceeds the Revised estimate for 1918-19 by R3,03·09 lakhs (£2,020,600), of which R2,70·24 lakhs (£1,801,600) occur in India and £219,000 at Home.

212. The following are the more important causes of increase in India :—

	Thousands of rupees.
(1) Increase in pay (in the form of bonus) to British troops and to British officers of the Indian Army sanctioned with effect from 1st February 1919	8,08,10
(2) Provision for building up a reserve of mobilisation and war stores	1,50,00
(3) ' Reserve ' provision to meet unforeseen charges	1,30,70
(4) Increased provision for ' food supplies '	30,00
(5) Larger provision for increased pay to British troops, which was sanctioned in 1917-18	12,00
(6) Provision in Budget, 1919-20, for revision of the peace establishment of mountain batteries	11,26
(7) Provision for a new wireless signal company	5,94
(8) Grant to British soldiers of allowances for haircutting and washing on abolition of clothing allowances from 1st October 1918 and issue of clothing in kind	7,17
	<u>6,55,17</u>

Of the foregoing, the new items of expenditure are at (2), (6) and (7). A Committee is now sitting to examine the extent of a mobilization store reserve which must be maintained, and pending a final decision a provision of £1 million has been made as a first instalment on this account. The revision of the peace establishment of mountain batteries is a measure which is being submitted for the sanction of the Secretary of State; the formation of a new wireless signal company, for which provision has been made at (7) has been approved by the Secretary of State.

The increases above are partly counterbalanced by decreases, of which the following are the principal :—

	Thousands of rupees.
(9) Lower provision for expenditure debitable to the head " War--India " in view of the cessation of hostilities	2,71,42
(10) Omission of provision in the Budget 1919-20 for scheme for the extension of the Ordnance factories	37,50
(11) Smaller provision for maintenance of Ordnance equipment and other items taken into account in the ordinary war contribution	30,00
(12) Special expenditure on acquisition of land in 1918-19, not required next year	6,29
(13) Smaller provision for increase of pay to subalterns, as the Revised 1918-19 includes arrear charges	4,30
(14) Smaller provision for the Indian Munitions Board	4,09
(15) Reduced allotment for travelling and contingent charges	6,50
(16) Less provision for hire of transport	7,77
(17) Expected fall in railway charges	22,50
	<u>3,90,37</u>

The omission of provision for the scheme for the extension of the Ordnance factories is due to the fact that the Government of India's liability for this scheme is limited to £250,000, and the whole of this amount is being adjusted in the current year's accounts. The other reductions are due generally to the cessation of hostilities and gradual return to the normal scale of expenditure.

213. The increase of £219,000 at Home is mainly due to larger provision for stores (£187,700). Other variations are—an increase of £88,000 in furlough allowances, of £37,700 in Indian Troop Service charges, and of £39,500 in capitation payments to the War Office : on the other hand, there is a lower provision of £70,300 on account of minor savings due to the war payable to the War Office, and of £27,000 which was refunded in 1918-19 to the War Office in connection with Indian regiments serving in the Colonies.

*Budget, 1919-20,
compared with
Budget, 1918-19.*

214. As compared with the Budget of the current year, the Budget for 1919-20 (apart from the additional war contribution referred to in para. 208) shows an increase of £3,183,600 in net expenditure made up of £2,833,500 in India and £350,100 in England. These variations have been already explained in the preceding paragraphs dealing with the Revised for 1918-19 as compared with the Budget of that year and the Budget for 1919-20 as compared with the Revised for 1918-19.

XXXIII AND 46-A.—MARINE.

		Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		1919-1920, Budget.
					Budget.	Revised.	
EXPENDITURE.							
India	R	72,07,696	40,85,438	67,45,164	52,53,000	61,62,000	62,40,000
Equivalent in sterling	£	480,513	272,362	449,678	350,200	410,800	416,000
England	£	265,000	421,318	358,146	610,100	598,800	815,600
Total	£	745,513	693,680	807,824	960,300	1,009,600	1,231,600
RECEIPTS.							
India	R	33,48,942	54,75,072	48,32,338	46,29,000	47,01,000	44,85,000
Equivalent in sterling	£	223,263	365,005	322,155	308,600	313,400	299,000
England	£	...	22	...	...	...	...
Total	£	223,263	365,027	322,155	308,600	313,400	299,000
NET EXPENDITURE	£	522,250	328,653	485,669	651,700	696,200	932,600

*Revised, 1918-19,
compared with
Budget, 1918-19.*

215. The expenditure in India during 1918-19 is expected to be R9.09 lakhs over the Budget, owing mainly to larger expenditure on stores. But for a reduction of R9.60 lakhs owing to readjustment of war charges provisionally compiled as Marine expenditure in 1917-18, the increase would have been R18.69 lakhs over the Budget. Taking the small improvement of R72,000 in receipts into account, the net expenditure in India becomes R14.61 lakhs, or R8.37 lakhs more than the Budget figure of R6.24 lakhs.

The decrease of £11,300 at Home is due chiefly to the expenditure on the construction of certain vessels being now expected not to exceed £64,000 against £132,800 provided in the Budget. This decrease is partly counter-balanced by increased expenditure on miscellaneous stores (£52,700).

*Budget, 1919-20,
compared with
Revised, 1918-19.*

216. The provision for next year, India and Home combined, is R35.46 lakhs (£236,400) in excess of the anticipated net expenditure of £696,200 in 1918-19. The increase is due chiefly to larger provision of £123,200 for the completion of the two Royal Indian Marine vessels under construction and of £40,000 for a dredger which the War Office bought in 1917-18 in an unfinished condition and are now restoring duly completed to the Indian Government. An additional sum of £51,600 has also been provided for ordinary miscellaneous imported stores.

XXXIV and 47—MILITARY WORKS.

			Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		1919-1920, Budget.
						Budget.	Revised.	
ORDINARY. EXPENDITURE.								
India	.	R	89,40,517	1,77,00,844	1,88,75,030	1,35,25,000	2,44,35,000	1,45,85,000
Equivalent in sterling	.	£	596,085	1,180,056	1,225,002	901,700	1,629,000	972,400
England	.	£	27,745	48,847	28,020	5,000	32,000	5,000
TOTAL		£	623,780	1,228,903	1,253,022	906,700	1,661,000	977,400
RECEIPTS.								
India	.	R	11,78,016	14,31,014	14,16,355	12,00,000	13,50,000	12,60,000
Equivalent in sterling	.	£	78,534	95,401	94,424	80,000	90,000	84,000
England	.	£	...	...	...	...	...	...
TOTAL		£	78,534	95,401	94,424	80,000	90,000	84,000
Net expenditure, Ordinary		£	545,246	1,133,502	1,158,598	826,700	1,571,000	893,400
SPECIAL DEMANDS. EXPENDITURE.								
India	.	R	33,01,067	51,31,599	87,71,003	1,29,87,000	1,64,85,000	1,20,85,000
Equivalent in sterling	.	£	220,071	342,107	584,733	865,800	1,099,000	805,600
England	.	£	7,015	23,528	23,354	9,000	50,000	38,000
TOTAL		£	227,086	365,635	608,087	874,800	1,149,000	843,600
TOTAL NET EXPENDITURE		£	772,332	1,499,137	1,766,685	1,701,500	2,720,000	1,737,000

217. *Expenditure—Ordinary Demands.*—These show a considerable increase—about R1,13 lakhs (£754,000)—which is to a great extent due to urgent measures necessitated by the war and consists of a number of relatively minor items sanctioned by General Officers Commanding in exercise of the special powers given them for the period of the war. A large item relates to the provision of additional furniture for temporary barracks which, under present arrangements, is debited to Indian revenues. The excess is also partly caused by further expenditure on the Acetone factory at Nasik, amounting to R12.30 lakhs; the establishment of an engineer field park at Lahore, costing R22.02 lakhs; and the maintenance charges of certain roads on the North-West Frontier, for which a sum of R4½ lakhs was transferred from the Civil to the Military Works estimates.

Special Demands.—The expected increase is about R41 lakhs (£274,000) over the budget allotment of about R131½ lakhs. Improvements to frontier roads account for about R17 lakhs over the budget provision of R40 lakhs (apart from an expenditure of R10½ lakhs made available by reappropriation); R5 lakhs are being spent on improvements and extensions in the Rawalpindi arsenal; the provision of temporary accommodation for a

*Revised, 1918-19,
compared with
Budget, 1918-19.*

machine gun company at Quetta will cost about R1.16 lakhs; the construction of a temporary bridge over the Haro river, about R1 lakh; the establishment of an ice factory at Bannu, about R $\frac{3}{4}$ lakh; the construction of new buildings in the Gun and Shell Factory at Ishapore, about R1.66 lakhs; and the reconstruction of Indian troops' lines accounts for a further increase of R4 lakhs over the budget provision (R15 lakhs).

*Budget, 1919-20
compared with
Budget, 1918-19.*

Expenditure-Ordinary Demands.—For 1919-20, R146.60 lakhs (£977,400) have been allotted against R1.36 lakhs (£906,700) in the current year. The principal cause of the increase is due to provision of accommodation for mechanical transport companies and Royal Air Force, and heavier establishment and repair charges.

Special Demands.—The allotment for 1919-20 has been fixed at R126.55 lakhs (£843,600) as compared with about R131 $\frac{1}{4}$ lakhs (£874,800) in the current year. The most important measures provided for are :—

	R Lakhs.
Improvements to frontier roads to fit them for mechanical transport .	35
Reconstruction and improvements to Indian troops' lines	20
Installation of electric lights and fans in barracks and hospitals of British troops	12
Scheme for a new cantonment at Manzai	10
Provision for piped water supply at various stations	10
Improvements to Indian troops' hospitals	10
Improvements to British troops' hospitals	3
Buildings for additional units in new cantonment, Delhi	3
Ordnance factories under the control of the Indian Munitions Board	7 $\frac{1}{2}$

47A.—SPECIAL DEFENCES.

EXPENDITURE.		Accounts, 1915-1916.	Accounts, 1916-1917.	Accounts, 1917-1918.	1918-1919.		1919-1920, Budget.
					Budget.	Revised.	
India	₹	83,941	2,10,806	1,32,213	...	...	...
Equivalent in Sterling	£	5,596	14,054	8,814	...	...	...
England	£	7,918	4,482	—8,001	...	...	...
Total	£	13,514	18,536	813	...	..	...

218. This head has been closed with effect from 1st April 1918.

SCHEDULE.

219. In the Budget for 1918-19, a sum of R3,25.77 lakhs (£2,171,800) was included for schedule measures. The probable expenditure is now estimated at R3,76.19 lakhs (£2,507,900), or an increase of R50.42 lakhs (£336,100), of which about £8,500 will be in England and £327,600 in India.

The increase at Home is due to larger expenditure on rearmament of artillery and to the payment of arrear charges on account of Very's pistols and cartridges, and hand grenades, for which no budget provision was made; it is also due to larger payments on Military Works stores. These excess payments have to a large extent been counterbalanced by a lapse of £68,800 in the provision on account of the two marine vessels, on which it is anticipated

that only £64,000 will be spent, against the budget provision of £132,800. The increase in India includes £30,000 for equipment required in connection with the introduction of the station hospital system in India for Indian troops, £17,000 for the acquisition of land at Bannu for a parade ground, and about £233,000 on military works, *e. g.*, frontier roads, improvements and extensions in the Rawalpindi arsenal, the temporary bridge over the Haro river, etc.

220 The Schedule for 1919-20 has been fixed at ₹2,10·83 lakhs (£1,405,500). The important measures provided for are—Rearmament of artillery, £120,900; new wireless signal company, £51,400; revision of the peace establishment of mountain batteries armed with Q. F. 3·7 inch howitzer equipment, £26,800; alterations to the peace establishment of mountain artillery units armed with B. L. 2·75 inch equipment, £48,300; completion of the two marine vessels under construction in the Home dockyards and the taking over of the dredger "Cachalot" from the War Office, £227,200. The provision for military works amounts to £843,600, which includes £782,500 for works in progress and £61,100 for new works.

MILITARY SERVICES : SUMMARY.

		Accounts, 1915-1916.	Accounts, 1916-17.	Accounts, 1917-1918.	1918-1919.		1919-1920, Budget.
					Budget.	Revised	
EXPENDITURE—							
India . . .	R	27,55,43,767	31,04,26,623	36,49,35,010	38,20,19,000	59,85,28,000	53,65,13,000
Equivalent in Sterling . .	£	18,369,584	20,695,108	24,329,001	25,468,000	39,901,900	35,767,500
England . . .	£	5,133,509	5,871,649	6,434,649	5,064,700	5,737,700	7,014,800
Total Expenditure	£	23,503,093	26,566,757	30,763,650	30,532,700	45,639,600	42,782,300
RECEIPTS—							
India . . .	R	1,35,27,847	1,86,76,648	2,16,00,838	1,87,30,000	2,16,66,000	1,96,92,000
Equivalent in Sterling . .	£	901,856	1,245,110	1,440,056	1,248,700	1,444,400	1,312,800
England . . .	£	339,884	330,836	280,453	284,000	269,200	274,500
Total Receipts .	£	1,241,740	1,575,946	1,720,509	1,532,700	1,713,600	1,587,300
NET EXPENDITURE	£	22,261,353	24,990,811	29,043,141	29,000,000	43,926,000	41,195,000

221. Apart from the additional war contribution for effective and non-effective charges amounting to £12·7 millions in 1918-19 and £8·695 millions in 1919-20, the expenditure in 1918-19 is expected to exceed the Budget provision (which included £1·977 millions as a reserve for unforeseen expenditure) by £2·226 millions, and the budgeted expenditure for 1919-20 is placed at £1·274 millions higher than the anticipated expenditure this year. The variations have been explained in the foregoing paragraphs. The increases may be ascribed generally to war conditions. But for the additional war contribution of £8·695 millions and the increased pay in the form of bonuses to British officers and troops, involving an extra £2·5 millions, and the allotment of a sum of £1 million towards the building up of a reserve of war mobilisation stores, the Budget provision for 1919-20 would have been practically the same as the current year's Budget grant, *viz.*, £29 millions.

TRANSFERS BETWEEN IMPERIAL AND PROVINCIAL.

	Accounts, 1915-16.	Accounts, 1916-17.	Accounts, 1917-18.	1918-19.		Budget, 1919-20.
				Budget.	Revised.	
Transfers from Imperial to Provincial—						
1. (a) Recurring assignments under the terms of the Provincial Settlements, including permanent additions subsequently made to them, with the exception of special recurring grants for Education and Sanitation	1,40,83,000	1,42,62,000	1,42,22,000	1,42,50,000	1,45,30,000	1,43,96,000
(b) Recurring assignments from Provincial to Imperial in connection with the 1916-17 scheme of taxation . . . . .	...	— 91,90,000	— 1,34,88,000	— 1,47,97,000	— 1,63,71,000	— 1,94,32,000
2. Special recurring grants for—						
(i) Education	1,14,50,000	1,14,80,000	1,43,40,000	1,71,90,000	1,71,90,000	1,72,65,000
(ii) Sanitation	36,70,000	36,73,000	36,73,000	36,73,000	36,73,000	36,73,000
3. Compensation for Provincial share of loss of income-tax revenue owing to the raising of the minimum assessable limit to Rs. 2,000 and the imposition of excess profits duty . . . . .	...	...	...	...	...	69,35,000
4. Grant for technical and agricultural education . . . . .	...	...	...	...	80,00,000	...
5. Assignments in connection with the scheme for the incidence of famine relief expenditure (<i>vide</i> paragraph 54 of Financial Statement for 1907-1908)	24,70,000	14,78,000	...	...	...	...
6. Non-recurring grants—						
(i) Under the terms of the Provincial settlements	11,27,000	...	...	...	42,95,000	...
(ii) For Education	2,37,000	2,66,000	3,45,000	2,18,000	3,17,000	38,000
(iii) For Sanitation	2,20,000	2,67,000	4,55,000	...	6,00,000	...
(iv) For medical relief, agriculture and allied objects . . . . .	...	...	23,20,000	...	2,30,000	...
(v) Other items	32,07,000	22,05,000	14,97,000	23,15,000	68,75,000	42,05,000
Total Transfers	8,64,64,000	2,44,41,000	2,33,64,000	2,28,44,000	3,43,39,000	2,70,30,000

(a) *Recurring assignments excluding special grants for Education and Sanitation.*

Revised, 1918-19. 222. The increase of Rs 2·80 lakhs in the Revised estimate of the current year as compared with the Budget is made up as follows :—

	(of rupees.)
(1) Increase in assignment to Bihar and Orissa for the upkeep of the European lunatic asylum at Ranchi (Rs 1·08 lakhs) and for the detention of seditious prisoners in Hazaribagh jail (Rs 34,000), counterbalanced by a decrease of Rs 92,000 in the assignment towards the cost of the Patna High Court. (The amounts of assignments vary in these cases with reference to the actual expenditure in each year).	+ 50
(2) Increase in the Punjab Government's share of sale-proceeds of sites for shops and residences in certain towns in that province (these receipts are credited in the Imperial section of the accounts, but the local Government is entitled to a moiety)	+ 2·37
(3) Reduction in assignment to Madras in connection with the remission of the village service cess in proprietary estates due to slower progress in the resumption of <i>inam</i> lands of village servants	— 65
(4) Minor adjustments of a recurring nature	+ 58
Total	+ 2·80

223. The Budget estimate for 1919-20 is less than the Revised for the Budget, 1919-20. current year by R1·34 lakhs. The decrease is due to the following causes :—

	Lakhs of rupees.
(1) Decrease in the Punjab Government's share of sale-proceeds of town sites	-2·52
(2) Increase in assignment to Madras in connection with the remission of the village service cess in proprietary estates, due to progress in the resumption of <i>inam</i> lands of village servants	+·50
(3) Petty adjustments of a recurring nature	+·68
Total	-1·34

(b) *Recurring assignments from Provincial to Imperial in connection with the 1916-17 scheme of taxation.*

224. The increases of (a) R15·74 lakhs in the Revised estimate over the Budget for the current year and (b) R31·11 lakhs in the Budget for 1919-20 over the Revised for 1918-19 relate to the revision of income-tax rates introduced in 1916. The head Income-tax is divided equally between Imperial and Provincial revenues, but as the taxation referred to was imposed for Imperial purposes, an assignment is taken from the provinces equivalent to the yield of the new taxation which is credited to the Provincial revenues under the ordinary division. The amounts of the assignments vary therefore with reference to the latest estimates of the proceeds of the taxation which are credited in the first instance as Provincial revenue. The increase in the assignments is distributed among the provinces as follows :—

	Lakhs of rupees.	
	1918-19.	1919-20.
Madras	+7·00	+1·00
Bombay	-5·93	+13·55
Bengal	+4·28	+4·50
United Provinces	+3·25	+1·75
Punjab . . . . .	...	+6·99
Burma	+6·50	+2·63
Bihar and Orissa . . . . .	...	+·25
Central Provinces	+·64	+·44
Total	+15·74	+31·11

(c) *Special recurring grants for Education.*

225. The increase of R75,000 in the Budget estimate for 1919-20 over the Revised for 1918-19 is nominal; the grants of R25,000 for a training college for male teachers of the domiciled community in Madras and of R50,000 to the Punjab for the Government training class at Sanawar, which were allotted as non-recurring grants in previous years out of the recurring appropriation of R30 lakhs for the improvement of the pay and training of teachers, will, with effect from 1919-20, be replaced by recurring assignments of R50,000 to Madras and R25,000 to the Punjab. Budget, 1919-20.

*(d) Assignments in connection with taxation scheme of 1919-20.**Budget, 1919-20.*

226. An assignment of R69·35 lakhs in favour of Provincial revenues has been entered in the Budget estimate for 1919-20 to compensate them for their share of the loss of income-tax revenue as the result of the raising of the assessable limit of income and the imposition of an excess profits duty—*vide* paragraph 42. The amounts of assignments to be adjusted in the accounts for 1919-20 will be calculated with reference to the actual loss of income-tax revenue. The total of R69·35 lakhs shown in the Budget is distributed among the provinces as follows:—

	(Lakhs of rupees.)
Madras	6·05
Bombay	19·75
Bengal	26·25
United Provinces	5·55
Punjab	4·30
Burma	3·20
Bihar and Orissa	2·30
Central Provinces	1·55
Assam	·40
Total	69·35

*(e) Grant for technical and agricultural education.**Revised, 1918-19.*

227. As promised in paragraph 5 of Sir William Meyer's Budget speech on the 22nd March 1918, a supplementary allotment of R30 lakhs for technical and agricultural education was made during the course of the current year and distributed among the provinces as follows:—

	Lakhs of rupees.	
	Technical education.	Agricultural education.
Madras	·75	3·50
Bombay	1·00	2·18
Bengal . . . . .	...	1·80
United Provinces	3·75	3·20
Punjab	1·50	4·14
Burma	·50	4·00
Bihar and Orissa	·65	·50
Central Provinces	·55	1·68
Assam	·20	...
	9·00	21·00

Provision for the appropriation of R30 lakhs has been made under the head Education in the Budget estimates for 1919-20—*vide* paragraph 104.

*(f) Non-recurring grants under the terms of the Provincial settlements.**Revised, 1918-19.*

228. The Revised estimate represents assignments of R19·25 lakhs to Bombay and R23·70 lakhs to the United Provinces to make up the shortage in the Provincial share of land revenue below the guaranteed minimum.

(g) Non-recurring assignments for Education.

229. The following contributions will be paid for Provincial expenditure from the undistributed balance of the recurring appropriation of Rs184 lakhs made from Imperial revenues in recent years for expenditure on education (exclusive of the Rs30 lakhs grant for technical and agricultural education) :—

	Lakhs of rupees.	
	1918-19.	1919-20.
(1) Additional grant to the Dacca University . . .	1.00	...
(2) Contribution in aid of research work by Dr. Sir J. C. Bose . . . . .	.38	.38
(3) Grant to the Hindu University, Benares . . .	1.00	...
(4) Contribution for the Government training class at Sanawar (in the Punjab) . . . . .	.50	...
(5) Contribution for a training college for male teachers of the domiciled community in Madras .	.25	...
(6) Contribution to Bihar and Orissa for construction of quarters for the teachers of the Pusa High School	.03	...
(7) Contribution to an institution for married Hindu ladies in Bombay . . . . .	.01	...
Total	3.17	.38

(h) Non-recurring grants for Sanitation.

230. The following allotments have been sanctioned during the current year from the undistributed balance of the special recurring appropriation of Rs51 lakhs made from Imperial revenues in recent years for the improvement of sanitation :—

	Lakhs of rupees.
(1) For the improvement of pilgrim centres in Madras (1.50), Bombay (1.00), United Provinces (1.00), and Bihar and Orissa (1.00)	4.50
(2) To the United Provinces, for sanitary improvement of the pilgrim route to Badrinath and Kedarnath	1.00
(3) To Madras for anti-malarial work . . . . .	.50
Total	6.00

(i) Non-recurring grants for Agriculture and allied objects.

231. A sum of Rs2.30 lakhs representing the unutilised balance of the profits from the wheat scheme of 1915 has been allotted to the following provinces in the Revised estimate for 1918-19 for expenditure on agriculture and allied objects :—

	Lakhs of rupees.
Bombay . . . . .	.50
United Provinces . . . . .	.50
Punjab . . . . .	.55
Bihar and Orissa . . . . .	.50
Central Provinces . . . . .	.25
	2.30

(j) *Miscellaneous non-recurring grants.*

Revised, 1918-19.

Budget, 1919-20.

232. The following are the details of the miscellaneous non-recurring grants which will be given in the two years :—

		Lakhs of rupees.	
		1918-19.	1919-20.
C	(1) Contribution towards the cost of Kuki operations in Burma and Assam	29·89	12·00
	(2) Contribution to meet provincial expenditure in Burma and Assam in connection with the administration of the North-East Frontier	16·51	22·61
	(3) Contribution towards expenditure on war boards in various provinces	7·10	·04
	(4) Grant to the United Provinces for the acquisition of land for rewarding Indian soldiers who have distinguished themselves in the war	5·22	...
	(5) Assignments to Bengal towards repairs to the "Belvedere" (1·07), and loss by exchange on the purchase of Java quinine (1·75)	2·82	...
	(6) Assignments to several provinces to meet the cost of provincial Directors of Civil Supplies	3·02	4·09
	(7) Assignment to Bihar and Orissa for the European Lunatic Asylum at Ranchi	2·03	·10
	(8) Contribution to the Punjab to meet a moiety of a grant for the completion of the Khalsa College, Amritsar	1·50	...
	(9) Yearly instalments of the contribution to the Calcutta Improvement Trust for a period of 60 years from 1911-12	1·50	1·50
	(10) Increase in the assignment to the United Provinces in connection with the remission of appropriations from cesses . . . . .	...	·86
	(11) Grant to the Chittagong Port in aid of dredging and revetment operations	·75	4·00
	(12) Grant to the United Provinces for tank restoration works, out of the special provision made in the Imperial Budget under Minor Irrigation Works for the improvement of irrigation	·54	...
	(13) Assignment to Madras for a period of five years on account of a sugarcane station	·44	·44
	(14) Further assignment to Bihar and Orissa in respect of High Court buildings at Bankipur	·43	·03
	(15) Assignments from Provincial revenues in connection with the change in classification of the cost of a portion of the public works accounts establishment	—4·00	—4·00
	(16) Miscellaneous adjustments, representing mainly refund of expenditure undertaken on behalf of the Imperial Government or of Provincial revenue erroneously credited as Imperial	1·00	·38
Total		<u>68·75</u>	<u>42·05</u>

CAPITAL EXPENDITURE ON RAILWAYS AND IRRIGATION AND OTHER WORKS NOT CHARGED TO REVENUE.

RAILWAY CONSTRUCTION.

233. In the Budget for 1918-19, a sum of R630·35 lakhs was allotted for expenditure on railway construction for which the Government of India undertake financial responsibility. During the course of the year an additional grant of R37·62 lakhs was sanctioned, thus raising the total grant to R667·97 lakhs. The expenditure of the year is now estimated at R660·47 lakhs. For 1919-20 a grant of R26·55 crores has been provided, of which R18·38 crores is for rolling stock. *Revised, 1918-19.*

234. The distribution of the total expenditure on Railway construction between State and Companies' agency in each of the three years from 1917-18 to 1919-20 is as follows :— *Budget, 1919-20.*

		1917-1918. Accounts.	1918-1919.		1919-1920. Budget.	
			Budget.	Revised.		
1. 48.—STATE RAILWAYS—CONSTRUCTION.						
(a) India	}	R	4,69,80,467	4,41,22,000	5,55,10,000	13,59,00,000
		£	3,132,031	2,941,400	3,700,700	9,060,000
(b) England		£	439,432	763,000	603,400	7,310,500
TOTAL		£	3,571,463	3,704,400	4,304,100	16,370,500
2. CAPITAL ACCOUNT OF INDIAN RAILWAY COMPANIES.						
(a) India	}	R	—2,01,22,568	—45,52,000	—69,02,000	—2,88,07,000
		£	—1,341,504	—303,400	—460,100	—1,920,500
(b) England		£	299,398	501,300	559,200	3,250,000
TOTAL		£	—1,042,106	497,900	99,100	1,329,500
Total of Programme		£	2,529,357	4,202,300	4,403,200	17,700,000

The following outlay in England on account of purchased lines worked by Companies is included in the Indian figures under outlay on State lines :—

385,259	929,300	961,400	7,439,500
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235. The details of the Budget grant for 1919-20 are shown below :—

[Lakhs of rupees.]

	OPEN LINE.			CONSTRUCTION OF	
	Rolling Stock.	Other items.	Total.	Lines in progress.	New lines.
I. 48.—STATE RAILWAYS—CONSTRUCTION—					
STATE RAILWAYS—					
1. North-Western :—					
(i) Main line	354.39	63.27	417.66	...	...
(ii) Laki-Pezu Tank . . . . .	...	1.25	1.25	...	...
(iii) Nushki-Dalbandin . . . . .	...	6.00	6.00	...	...
(iv) Dalbandin-Mirjawa . . . . .	...	...	...	32.00	...
(v) Tank Murtaza Extension . . . . .	...	...	...	6.42	...
2. Eastern Bengal System :—					
Open line	112.88	69.13	182.01	...	..
3. Oudh and Rohilkhand :—					
Main line	68.60	6.73	75.33	...	...
4. Jodhpur-Hyderabad (British Section)					
	...	0.32	0.32	...	...
REMITTANCE LINES.					
5. Assam-Bengal :—					
(i) Open line	55.98	7.75	63.73	...	...
(ii) Bhairab Bazar-Tangi (Open Section) . . . . .	...	.53	.53	...	...
(iii) " " (Re-alignment at Bhairab-Bazar). . . . .	...	.50	.50	...	...
6. Bengal-Nagpur :—					
(i) Main line	156.74	61.37	218.11	...	...
(ii) Parvatipur-Singapur Road . . . . .	...	...	...	0.15	...
(iii) Onlajori-Badampahar Branch . . . . .	...	...	...	16.50	...
7. Bezwada Extension					
	...	0.22	0.22	...	...
8. Bombay, Baroda and Central India :—					
Main line	82.65	86.02	168.67	...	...
9. Burma Extensions :—					
(i) Open line	0.84	0.50	0.84	...	...
(ii) Southern Shan States . . . . .	...	0.25	0.25	3.00	...
(iii) Pyinmana Magwe . . . . .	...	...	...	2.00	...
10. Dhone-Kurnool					
	...	0.05	0.05	...	...
11. East Indian :—					
Open line	179.91	143.53	323.44	...	..
12. Great Indian Peninsula System :—					
(i) Main line	250.99	123.16	374.15	...	...
(ii) Itarsi-Nagpur, etc. . . . .	...	...	...	3.65	...
(iii) Agra-Delhi Chord . . . . .	...	.78	.78	...	...
(iv) Bhopal-Itarsi . . . . .	...	.27	.27	...	...
(v) Cawnpur-Banda . . . . .	...	.62	.62	...	...
13. South Indian System—					
(i) Main line	90.04	19.03	109.07	...	...
(ii) Coonoor-Ootacamund	1.75	.05	1.80	...	...
(iii) Tinnevely-Quilon—British Section	4.88	.01	4.89	...	...
(iv) Do. Native State Section	5.67	.02	5.69	...	...
14. Tirhoot and extensions :—					
Open line	22.94	9.10	32.04	...	...
15. Undistributed liabilities					
	302.87	32.50	335.37	...	...
16. Reserve					
	...	55.76	55.76	12.50	...
	1690.63	668.72	2359.35	76.22	...
II.—CAPITAL ACCOUNT OUTLAY OF INDIAN RAILWAY COMPANIES :—					
1. Burma					
	33.81	5.18	38.99	...	...
2. Lucknow-Bareilly					
	2.68	3.16	5.84	...	...
3. Madras and Southern Mahratta :—					
Open line	110.52	44.08	154.60	...	...
	147.01	52.42	199.43	...	...
Total	1837.64	741.14	2578.78	76.22	...

The bulk of the programme grant for 1919-20 will be devoted to the improvement of open lines of railway.

236. The figures in the table in paragraph 234 do not include the expenditure on Protective Railways met from the Famine Insurance grant, nor that on Branch Line Companies. Including this outlay, and also some small expenditure from Provincial revenues, the total expected outlay on railway construction in the three years ending 1919-20 is as follows:—

	Accounts, 1917-18.	Revised Estimate, 1918-19.	Budget Estimate, 1919-20.
	₹	₹	₹
Total as in table in paragraph 234 .	3,79,40,366	6,60,47,000	26,55,00,000
Famine Protective lines	—299	—5,000	...
Branch lines	52,19,428	24,29,000	25,48,000
Provincial State lines	—11,493	92,000	76,000
	<hr/>	<hr/>	<hr/>
Grand total in rupees .	4,31,48,002	6,85,63,000	26,81,24,000
	<hr/>	<hr/>	<hr/>
Grand total in sterling at ₹15 to the £ .	2,876,533	4,570,900	17,874,900
	<hr/>	<hr/>	<hr/>

CONSTRUCTION OF PRODUCTIVE IRRIGATION WORKS.

237. The figures are—

	Accounts, 1917-18.	Budget, 1918-19.	Revised, 1918-19.	Budget, 1919-20.
Total in Rupees	55,94,877	70,00,000	38,61,000	65,00,000
Equivalent in Sterling	372,991	466,700	257,400	433,300

Revised, 1918-19.

238. The expenditure in 1918-19 is expected to fall short of the Budget by R31.39 lakhs. There will be a lapse of about R13 lakhs in the allotments for works in operation owing to the postponement of remodelling, training and drainage works on the Lower Jhelum and Lower Chenab canals in the Punjab and the Upper Swat and Kabul River canals in the North-West Frontier Province, delay in the completion of works on the other canals in the Punjab owing to labour and transport difficulties, and credits received for the sale of tools and plant to the Military Department in the same province; partly set off by an increase of outlay on the permanent head works of the Ganges canal in the United Provinces as the credits assumed in the Budget for the sale of tools and plant have not been realised in the current year in consequence of delay in the completion of the works. There will also be a saving of about R17 lakhs in the grant for works under construction, due to the curtailment of works on the Mahanadi and other canals in the Central Provinces, and slower progress on the Toludur project in Madras and the Ye-u canal in Burma. The reserve provision of R88,000 included in the Budget will lapse.

Budget, 1919-20.

239. The Budget grant for 1919-20 has been fixed at R65 lakhs or about R26½ lakhs more than the probable expenditure in 1918-19, after due consideration of the requirements of the various canals under construction most of which are nearing completion. The following table shows the distribution of expenditure in 1918-19 and the grant for 1919-20 :—

Name of Project.	Expenditure in	
	1918-19.	1919-20.
	R	R
<i>Works in operation—</i>		
Upper Swat River Canal	—13,000	4,94,000
Kabul River Canal	34,000	52,000
Godavari Delta System	1,87,000	1,34,000
Kistna Delta System	68,000	28,000
Begari Canal	1,16,000	25,000
Eastern Nara Works	1,03,000	2,47,000
Dun Canals	30,000	76,000
Ganges Canal, including Mat and Hathras branches and permanent headworks	4,56,000	—3,90,000
Upper Bari Doab Canal	37,000	1,00,000
Sirhind Canal	1,37,000	2,00,000
Lower Chenab Canal	17,000	5,00,000
Lower Jhelum Canal	2,72,000	6,50,000
Upper Jhelum Canal	1,70,000	96,000
Upper Chenab Canal	1,10,000	3,60,000
Lower Bari Doab Canal	2,50,000	4,70,000
Shwebo Canal	1,00,000	49,000
<i>Works under construction—</i>		
Toludur Project	1,80,000	2,00,000
Ye-u Canal	3,19,000	5,06,000
Mahanadi Canal	8,60,000	13,92,000
Wain Ganga Canal	2,59,000	2,36,000
Other Projects	1,69,000	4,45,000
Reserve Provision . . . . .	...	6,31,000
TOTAL R	38,61,000	65,00,000
Equivalent in Sterling £	257,400	433,300

Of the total grant of R65 lakhs, about R28 lakhs will be allotted to canals under construction; R31 lakhs are required for the completion and development of canals in operation, and the balance of R6 lakhs will be held in reserve to meet unforeseen requirements.

240. The figures mentioned above do not include expenditure on Protective Irrigation Works, whether financed from the Famine Insurance grant or from ordinary revenues outside that grant. Including this outlay, and also some small expenditure on works which were originally classed as productive but have since ceased to belong to that class, the total expected outlay on the construction of irrigation works in the three years ending 1919-20 is as follows:—

	Accounts, 1917-18.	Revised Estimate, 1918-19.	Budget Estimate, 1919-20.
	R	R	R
Outlay on Productive Irrigation Works . . .	55,94,877	38,61,000	65,00,000
Outlay on Protective Irrigation Works met from Famine Insurance grant.	49,21,376	46,56,000	52,12,000
Outlay on Protective Irrigation Works outside the Famine Insurance grant.	...	..	...
Other outlay from ordinary revenues . . .	63,071	9,000	78,000
Total R . . .	1,05,79,324	85,26,000	1,17,90,000
Equivalent in Sterling £	705,288	568,400	786,000

INITIAL OUTLAY ON THE NEW CAPITAL AT DELHI.

241. The figures are :—

	Accounts, 1917-18.	Budget, 1918-19.	Revised, 1918-19.	Budget, 1919-20.
Total in Rupees	37,58,141	40,00,000	43,00,000	45,00,000
Equivalent in Sterling	£ 250,543	266,700	286,700	300,000

Revised, 1918-19.

242. The expenditure in the current year will amount to R43 lakhs or R3 lakhs more than the Budget. The distribution of the expenditure now anticipated is as follows :—

	(In lakhs of R)
(1) Works Expenditure	40.18
(2) Establishment and miscellaneous charges	2.82
Total	43.00

Of the works expenditure about R3½ lakhs are being spent on preliminary work; R1½ lakhs on the purchase of tools and plant and other stores; about R7 lakhs on sanitation; about R23½ lakhs on work on the Government House and the Secretariat and the construction of certain residential and other buildings; and about R3 lakhs on the maintenance of works during construction.

Budget, 1919-20.

243. The provisional distribution of the Budget estimate of R45 lakhs in 1919-20 is given below—

	(In lakhs of R)
(1) Works expenditure	39.05
(2) Establishment and miscellaneous charges	5.95
Total	45.00

Of the grant of R39 lakhs for works outlay, R3 lakhs will be devoted to preliminary work and the further purchase of tools and plant and other stores. A sum of R8 lakhs will be spent on sanitation, R4 lakhs on the maintenance of works during construction, and R20 lakhs will be applied mainly to the construction of buildings on which work has already been commenced.

WAYS AND MEANS.

HOME TREASURY.

244. The bulk of the payments made in England on account of the Government of India consists normally of expenditure chargeable to the Indian revenues ; and if such payments represented the only transactions, the Ways and Means programme would be a simple arrangement, as the whole of the expenditure would ordinarily be met by remittance of funds from India. The capital outlay on the construction of railways and irrigation works, however, necessitates heavy borrowing, and a large portion of the money required has, when practicable, been raised in England, either direct or through the agency of Companies. A further complication is introduced by the practice under which all payments made in England to Railway Companies working purchased lines, for purchase of stores and other capital purposes, as well as all moneys raised by them, and paid into the Home treasury, are brought to account under the appropriate heads in this country, and are treated in the Home accounts and estimates as remittances to or from India, respectively. Operations connected with the Gold Standard and Paper Currency Reserves, and with the replacement of one particular form or item of direct or indirect debt by another, also largely swell the receipts and charges of the Home treasury without affecting ordinarily the general Ways and Means programme.

245. The items mentioned in the preceding paragraph constitute the bulk of the transactions of the Home treasury in normal years. The conditions created by the war have led to certain abnormal transactions which have affected the Ways and Means position to a continually increasing extent from 1915-16 onwards. Large sums are being received in England from the Imperial Government in repayment of expenditure incurred on their behalf in India. These indirect remittances from India have very largely increased the resources of the Home treasury and reduced the need for direct remittances by Councils to finance its requirements.

246. The following are the details of the transactions appearing in the Budget and Revised estimates of the Home treasury for 1918-19 and in the Budget estimate of 1919-20.

	Budget, 1918-19.	Revised, 1918-19.	Budget, 1919-20.
RECEIPTS.			
Capital raised and deposited by Railway Companies— For Capital outlay	£ 2,000	£ 47,100	£ 22,000
*For discharge of debentures . . . . .	...	...	3,576,400
Deposits and Advances— Gold Standard Reserve	28,008,300	31,778,500	39,303,800
*Paper Currency Reserve	91,479,300	115,584,100	108,295,100
*Paper Currency Reserve Depreciation Fund	1,481,000	703,500	274,900
*War transactions: Recoveries from War Office	1,774,400	2,075,900	400,000
Special Reserve	13,998,100	22,797,900	6,940,000
Other items	751,400	1,253,300	860,700
Remittance Account between England and India— Railway transactions (capital) . . . . .	...	...	510,000
Ditto (capital advance)	6,500	22,700	7,000
War transactions: Recoveries from War Office	73,834,000	92,546,000	40,650,000
„ recoveries from other authorities	6,020,000	7,285,600	1,667,000
Other transactions	5,347,500	9,851,700	5,021,000
Total Receipts, excluding Council Bills and Loans	222,702,500	284,006,800	207,527,900
DISBURSEMENTS.			
Excess of Expenditure over Revenue	20,482,300	20,796,700	21,570,400
Capital Expenditure not charged to Revenue— Outlay on State Railways, Irrigation Works and Delhi	791,700	607,200	7,392,800
Outlay of Railway Companies	803,300	606,300	3,272,000
*Payments to Railway Companies for discharge of debentures	2,374,900	1,531,900	3,576,400
Permanent Debt discharged	20,500,000	33,915,000	8,900,000
Deposits and Advances— Gold Standard Reserve	28,008,300	31,778,900	30,303,800
*Paper Currency Reserve	91,479,300	115,584,100	108,295,100
*Paper Currency Reserve Depreciation Fund	1,481,000	763,500	274,900
Special Reserve	13,998,100	9,737,600	...
*War transactions—outlay recoverable from War Office	1,767,400	2,058,800	400,000
Other transactions	828,200	887,600	1,197,200
Remittance Account between England and India— Railway transactions (capital)	250,000	...	510,000
Ditto (capital advance and revenue)	984,600	1,032,500	7,405,100
War transactions—outlay recoverable from War Office	5,834,000	10,116,000	1,650,000
Purchase of silver	12,000,000	44,000,000	12,000,000
Reverse Transfers . . . . .	...	5,425,000	...
Transfer from the Home Treasury Balances for investment in the Paper Currency Reserve in England	16,847,000	6,333,300	...
Other transactions	3,524,100	8,855,000	6,222,300
Total Disbursements	221,454,200	294,080,300	222,059,400
NET DISBURSEMENTS	—1,248,300	10,024,000	14,531,500
Financed as follows—			
Council Bills . . . . .	...	6,599,200	13,250,000
Reduction of cash balance	—1,248,300	3,424,800	2,281,500
Total	—1,248,300	10,024,000	14,531,500
Opening Balance	(a) 15,781,100	(b) 16,625,400	(c) 13,200,600
Closing Balance	(a) 17,029,400	(c) 13,200,600	(c) 10,919,100

* The heads marked with an asterisk appear on both the receipt and payment sides. As the receipt and corresponding disbursement in each case are generally equal, they do not affect the Ways and Means of the year to any material extent.

(a) Of these amounts £6,000,000 represents funds of the Gold Standard Reserve.

(b) Of this amount £6,000,500 represents funds of the Gold Standard Reserve.

(c) Of these amounts £6,000,100 represents funds of the Gold Standard Reserve.

247. The table in paragraph 246 shows that there will be a net disbursement of £10,024,000 from the Home treasury in 1918-19, and that the receipts from Council Bills drawn against treasury balances in India will amount to £6,599,200. There will thus be a deficiency of £3,424,800 which will be met by a reduction of the cash balance of the Home treasury from £16,625,400 at the beginning of the year to £13,200,600 at its end. Revised, 1918-19.

248. The transactions of the Home treasury in the current year are inflated by the following large special items :—

- (i) There will be a net recovery of £86,355,300 from His Majesty's Government on account of disbursements connected with war requirements made on their behalf in India, and a sum of £3,360,300 will be recovered on the same account from the East African Protectorate.
- (ii) A sum of £33,415,000 will be paid to His Majesty's Government from the proceeds of the war loan raised in India in the current year, and payments amounting to £25 and 19 millions respectively will have to be made for silver obtained from America under the Pittman Act and purchases by the Secretary of State in the market.
- (iii) Sterling drafts issued in India involve a disbursement of £5,425,000, while the Secretary of State has had to invest a sum of £6,333,300 in British treasury bills on behalf of the Paper Currency Reserve in order to afford assistance to treasury balances in India.
- (iv) It will be necessary for the Secretary of State to withdraw £13,060,300 from the Special Reserve (*vide* paragraphs 34—35 of the Finance Member's speech introducing the Financial Statement for 1918-19) before the close of the current year in order to meet the disbursements mentioned above.

The foregoing items result in a net receipt of £13,602,600, and eliminating both from the Budget and Revised estimates for the current year the figures relating to the above special items, the net disbursements from the Home treasury in respect of transactions of a more normal character will stand at £23,626,600 in the Revised against £24,421,700 in the Budget. The improvement of £798,100 is the net result of the following variations from Budget anticipations :—

(i) Increased recovery in respect of money orders issued on India by other countries. (The issues of money orders on India continued on an abnormal scale during the greater part of the current year)	1,810,000
(ii) Increase in proceeds of British treasury bills deposited in London on account of subscriptions to the Indian war loan	634,300
(iii) Smaller discharge of railway debentures	1,093,000
(iv) Excess in net receipts from enemy ships employed under the control of the India Office	350,900
(v) Savings in total grants for capital expenditure on railways, irrigation works and Delhi (inclusive of the net outlay of the various railway companies)	394,500
Total increase in receipts or decrease in outgoings	4,282,700
(vi) Excess in net expenditure chargeable to revenue	314,400
(vii) Payments for Australian wheat purchased for India	1,215,000
(viii) Payment to Imperial Bank of Persia for funds supplied for military requirements in Persia and Mesopotamia	1,950,000
(ix) Deterioration under miscellaneous deposit and remittance transactions	5,200
Total decrease in receipts or increase in outgoings	8,484,600
Net improvement	798,100

249. The total drawings of Council bills on India in 1918-19 are expected to amount to £20,946,300. Of this sum, £6,599,200 will be utilised as stated in paragraph 247 above, to meet the disbursements of the Home treasury, while £14,347,100 will be appropriated to the Paper Currency Reserve for investment in British treasury bills.

The figures for the cash balance of the Home treasury mentioned in paragraph 247 above include in each case a sum of about £6 millions held on account of the Gold Standard Reserve; if this sum be excluded the balance at the end of 1918-19 is now estimated at about £7·2 millions against a Budget forecast of £11 millions.

250. The details of the transactions in respect of capital raised and deposited by Railway Companies are as follows:—

1918-19 Capital
raised and
deposited by
railway
companies.

	Budget, 1918-19. £	Revised, 1918-19. £
RECEIPTS.		
<i>Miscellaneous—</i>		
Transfer fees, etc.	2,000	47,100
ISSUES.		
For discharge of debentures	2,374,900	1,531,900
For capital outlay, i.e., stores, establish- ment charges, etc.	803,300	606,300
TOTAL	3,178,200	2,185,200

251. The Budget estimate provided for the discharge of £2,374,900 debentures of the Assam-Bengal, Bengal-Nagpur, Madras and Southern Mahratta and Rohilkund and Kumaon Railway Companies. Of these, debentures to the value of £1,531,900 have been discharged, and the remainder of the value of £843,000 will either be renewed or replaced by fresh capital.

252. The following are the details of the Railway remittance transactions. As already explained, they occur almost wholly in connection with the capital account of the purchased lines worked by companies:—

1918-19.
railway
remittances.

	Budget, 1918-19. £	Revised, 1918-19. £
RECEIPTS.		
<i>Miscellaneous—</i>		
Transfer fees, etc.	6,500	22,700
ISSUES.		
<i>Advances for purchase of stores—</i>		
East Indian Railway	355,300	263,400
South Indian Railway	168,700	68,000
Bengal and North-Western Railway	21,000	62,500
Great Indian Peninsula Railway	209,800	349,400
Bombay, Baroda and Central India Railway (including Rajputana-Malwa Railway)	181,000	240,800
TOTAL	935,800	984,100
<i>Discharge of Debentures—</i>		
South Indian Railway	250,000	...
<i>Miscellaneous payments—</i>		
East Indian Railway : rental paid to South Behar Railway Company	30,000	30,000
Rohilkund and Kumaon Railway : Interest on debenture stock allocated to state works	18,800	18,400
TOTAL ISSUES	1,234,800	1,032,500

253. The Budget estimate contemplated the discharge of £250,000 debentures of the South Indian Railway Company maturing during the year; they have however now been renewed.

254. In accordance with the Budget programme £500,000 India bonds have been discharged in the current year. A sum of £42,315,000 is payable to His Majesty's Government on account of the proceeds of the second Indian war loan converted at the rate of 1s. 6d. per rupee; it is expected that £33,415,000 will be paid in the current year and provision for the payment of the balance has been included in the Budget estimates for 1919-20.

255. The Budget estimate for 1919-20 provides for a net disbursement of *Budget, 1919-20* £14,531,500. It includes however the following special items:—

- (i) A recovery of £40,292,000 from His Majesty's Government on account of disbursements in India on their behalf and a similar recovery of £375,000 from the East African Protectorate.
- (ii) Payments of £12 millions for silver and £8,900,000 to His Majesty's Government being the balance due in respect of the proceeds of the second war loan floated in India.
- (iii) A provision of £18 millions for railway capital outlay.
- (iv) A receipt of £6,940,000 by withdrawal from the Special Reserve for financing the railway capital programme.

256. If we eliminate the figures relating to these special transactions from the current years' Revised and from next year's Budget, and in the case of the Revised also those relating to transfers through Currency and sterling transfers, we are left with a net disbursement for 1919-20 of £23,238,500 as compared with £21,502,600 now expected in 1918-19. The net increase of £1,735,900 in the disbursements for 1919-20 is the result of the following variations:—

(i) Repayment of assets of hostile firms held in deposit in India	2,350,000
(ii) Reduction in receipts in respect of money orders issued on India by other countries	1,810,000
(iii) Increase in net expenditure chargeable to revenue	773,700
(iv) Absence in 1919-20 of the special receipts in the current year in connection with the deposit of British treasury bills for subscriptions to the Indian war loan	718,300
(v) Deterioration in other items, mainly miscellaneous deposit and remittance transactions	65,800
Total increase in outgoings or decrease in receipts	5,717,800
(vi) Decrease in outgoings due to the omission of the provision for discharge of railway debentures and India bonds and for payment to the Imperial Bank of Persia included in the estimates for the current year	8,981,900
Net deterioration	1,735,900

257. Of the net disbursement of £14,531,500 referred to in paragraph 255 it is proposed to meet £12,250,000 by Council Bills and the balance of £2,281,500 by a reduction of the cash balances of the Home treasury, which are estimated to stand on the 31st March 1920 at £10,919,100 inclusive of £6,000,100 held on behalf of the Gold Standard Reserve.

258. The details working up to the increase of £7,637,200 in the net payments to Railway Companies shown in the table in paragraph 246 are given below :—

	Revised, 1918-19. £	Budget, 1919-20. £
RECEIPTS—		
Capital deposits by Railway Companies—		
For capital outlay	47,100	22,000
For discharge of debentures . . . . .	...	3,576,400
Remittance account between England and India—		
Railway transactions	£2,700	517,000
Total receipts	69,800	4,115,400
DISBURSEMENTS—		
Capital expenditure not charged to Revenue—		
Outlay of Railway Companies	606,800	3,272,000
Payments for discharge of debentures	1,531,900	3,576,400
Remittance account between England and India—		
Railway transactions	1,032,500	8,005,100
Total disbursements	3,170,700	14,853,500
NET DISBURSEMENTS	3,100,900	10,738,100
Increase	7,637,200	

Loans, 1919-20.

259. Provision has been made in the Budget for the discharge of our liability in respect of the British War Loan (1929-47) to the extent of £8.9 millions by payment to His Majesty's Government of the balance of the proceeds of the war loan floated in India in the current year.

1918-19 and
1919-20.

260. The following are the details of the transactions of the Gold Standard Reserve in England :—

Gold Standard
Reserve.

	1918-19.		1919-20.
	Budget.	Revised.	Budget.
	£	£	£
RECEIPTS.			
(a) Dividends on investments, discount on treasury bills, interest on loans at short notice, etc.	1,472,400	1,399,800	1,597,100
(b) Exchequer Bonds, British treasury bills and Colonial Government securities, etc., paid off	26,535,900	30,378,900	37,706,700
Total	28,008,300	31,778,500	39,303,800
CHARGES.			
Investments made	28,008,300	31,508,900	39,303,800
Transfer to Home treasury balances . . . . .	...	270,000	...
Total	28,008,300	31,778,900	39,303,800

261. The following statement shows the transactions and balances of the fund in the two years in England and India taken together :—

	Budget, 1918-19. £	Revised, 1918-19. £	Budget, 1919-20. £
OPENING BALANCE—			
(a) Invested (cost price)	28,776,200	28,776,700	29,906,700
(b) Uninvested—			
(1) Cash in the Home treasury placed at short notice	6,000,000	6,000,500	6,000,100
(2) Amount due to treasury balances in India . . . . .	...	—270,000	...
	<u>34,776,200</u>	<u>34,507,200</u>	<u>35,906,800</u>
CLOSING BALANCE—			
(a) Invested (cost price)	30,248,600	29,906,700	31,503,800
(b) Uninvested—			
Cash in the Home treasury placed at short notice.	6,000,000	6,000,100	6,000,100
	<u>36,248,600</u>	<u>35,906,800</u>	<u>37,503,900</u>
Difference between opening and closing balances representing Interest, etc., on investments in England (<i>vide</i> paragraph 260)	<u>1,472,400</u>	<u>1,399,600</u>	<u>1,597,100</u>

262. The following is a summary of the figures relating to Council Bills 1918-19 and 1919- and the Sterling Debt of Government and of Railway Companies (omitting 20. Summary of transfer fees, etc.), included in the estimates for 1918-19 and 1919-20 :—

	Budget, 1918-19. £	Revised, 1918-19. £	Budget, 1919-20. £
RECEIPTS.			
Council Bills . . . . .	...	6,529,200	12,250,000
Receipts on account of the Subscribed Capital of Railway Companies . . . . .	...	...	3,576,400
Receipts on account of the Debenture Capital of Railway Companies working purchased Railways . . . . .	...	...	510,000
OUTGOINGS.			
Sterling drafts paid . . . . .	...	5,425,000	...
Permanent Debt discharged	£3,500,000	33,915,000	8,900,000
Discharge of Railway Com- panies' Debentures (inclusive of Debentures of Companies working purchased lines)	<u>2,624,900</u>	<u>1,531,900</u>	<u>4,086,400</u>

*Debt transactions
and Capital ac-
count of Railway
Companies.*

The amount entered in the estimates for drawings of Council Bills is subject to the usual reservation that the Secretary of State retains full liberty to vary the programme to any extent that may be considered necessary during the course of the coming year.]

INDIA.

263. The following is a summary of the Estimates of Ways and Means in India during 1918-19 and 1919-20 :—

	BUDGET ESTIMATE, 1918-1919.		REVISED ESTIMATE, 1918-1919.		BUDGET ESTIMATE, 1919-1920.	
	Rupee figures.	Equivalent in £ at R15 = £1.	Rupee figures.	Equivalent in £ at R15 = £1.	Rupee figures.	Equivalent in £ at R15 = £1.
RECEIPTS.						
1. Excess of Revenue over Expenditure charged to Revenue . . .	34,59,57,000	23,063,800	24,34,28,000	16,228,500	33,35,86,000	22,239,000
2. Capital raised through Companies towards outlay on State Railways . . .	—37,50,000	—250,000	...	...	...	...
3. Capital contributed by Indian States towards outlay on State Railways . . .	5,00,000	33,300	...	...	...	...
4. Unfunded Debt incurred— (a) Post Office Cash Certificates. (b) Savings Bank deposits (net) . . .	1,52,30,000	1,215,300	—62,00,000 7,56,35,000	—413,800 5,042,400	4,69,56,000	3,130,400
5. Appropriation for Reduction or Avoidance of Debt . . .	83,02,000	553,400	31,000	2,100	...	...
6. Other Deposits and Remittances (net)— (a) War Stores—Suspense . . . (b) Deposit account with the United States of America. § (c) Other transactions . . .	1,48,600 4,00,00,000 1,26,99,000	9,900 2,666,700 846,700	—19,11,37,000 —4,26,93,000 5,67,000	—12,742,500 —2,846,200 37,800	16,61,87,000 8,06,89,000 —5,52,000	11,079,200 5,379,300 —36,800
7. Remittance account between England and India— (a) Transfers through Currency (b) Purchase of Silver . . . (c) Transactions of Railway Companies (net) excluding debenture capital . . . (d) Sterling Transfers . . .	24,52,05,000 19,42,36,000 1,46,72,000 ...	16,347,000 12,949,100 978,100 ...	9,50,00,000 61,75,00,000 1,51,47,000 8,13,75,000	6,333,300 41,166,700 1,009,800 5,425,000	25,20,00,000 16,800,000 11,23,22,000 ...	16,800,000 7,488,100 ...
TOTAL RECEIPTS EXCLUDING LOANS . . .	87,61,99,000	58,413,300	88,86,53,000	59,243,600	99,11,88,000	66,079,200
DISBURSEMENTS.						
8. Capital Expenditure not charged to Revenue— (a) State Railways and Irrigation Works . . . (b) Initial expenditure on new Capital at Delhi . . . (c) Outlay by Companies (net) . . .	5,08,97,000 37,95,000 —45,52,000	3,393,100 253,000 —303,400	5,93,53,000 42,61,000 —69,02,000	3,956,900 284,100 —460,100	14,22,73,000 34,00,000 —2,88,07,000	9,484,800 226,700 —1,920,500
9. Permanent Debt discharged (net) . . .	56,60,000	377,300	76,04,000	506,900	56,40,000	376,000
10. Temporary Debt discharged (net) . . .	4,00,00,000	2,666,700	13,97,77,000	9,318,400	22,49,30,000	14,994,700
11. Provincial surpluses (—) or deficits (+) . . .	—19,70,000	—131,400	—1,46,93,000	—979,500	2,87,74,000	1,918,200
12. Imperial and Provincial Loans (net) . . .	—10,25,000	—68,300	1,97,67,000	1,317,800	1,21,60,000	810,600
13. Remittance account between England and India— (a) Capital raised by Railway Companies (net) . . . (b) War Office transactions (net) . . . (c) Transactions on behalf of authorities † other than the War Office (net) . . . (d) Other transactions (net) . . .	—37,50,000 102,00,00,000 7,76,50,000 2,42,37,000	—250,000 68,000,000 5,176,700 1,615,800	... 1,14,75,00,000 9,03,31,000 3,26,91,000	... 76,500,000 6,022,100 2,179,400	... 58,50,00,000 2,93,30,000 —4,29,58,000	... 39,000,000 1,955,400 —2,863,800
14. Council Bills . . .	2,90,00,000	1,933,300	12,15,80,000	8,105,400	18,37,50,000	12,250,000
TOTAL DISBURSEMENTS . . .	123,99,42,000	82,862,800	1,60,12,69,000	106,751,400	1,14,34,82,000	76,282,100
NET DISBURSEMENTS . . .	36,37,43,000	24,249,500	71,26,16,000	47,507,800	15,22,94,000	10,152,900
FINANCED AS FOLLOWS:						
Permanent Debt incurred . . .	30,00,00,000	20,000,000	29,40,30,000	19,602,000	15,00,00,000	10,000,000
Temporary Debt incurred . . .	...	...	37,50,000	25,056,100	...	...
Reduction of (+) or addition to (—) Treasury Balances . . .	6,37,43,000	4,249,500	4,249,500	2,849,700	22,94,000	152,900
TOTAL . . .	36,37,43,000	24,249,500	71,26,16,000	47,507,800	15,22,94,000	10,152,900
Opening Balance . . .	24,78,39,000	16,522,600	22,98,78,000	15,325,300	18,71,33,000	12,475,500
Closing Balance . . .	18,40,96,000	12,273,100	18,71,33,000	12,475,500	18,48,39,000	12,322,600

* Head (10) represents expenditure defrayed by reduction of Provincial balances.

† These include other Departments of His Majesty's Government than the War Office, the Commonwealth of Australia and the East African Protectorate.

‡ The figures shown under head (14) differ from those given in the Home Treasury Ways and Means statement, as Bills drawn by the Secretary of State towards the end of one year are paid in India in the next. The figures of the present statement represent payments in India.

§ This head records on one side the credits for silver received from America under the Pittman Act, and on the other payments therefor, whether from the cash balances of the Home treasury, by gold remittances or by rupee payments in India on behalf of the Federal Reserve Bank of New York.

264. In the Budget estimate for 1918-19, the cash balance in the Indian treasuries on the 1st April 1918 was taken at R24,78 lakhs. It was estimated that (1) the net Imperial revenue in India would amount to R34,60 lakhs, (2) there would be a net receipt of R1,82 lakhs under unfunded debt, (3) a sum of R88 lakhs would be available from the Famine Insurance grant for the avoidance of debt, (4) a net receipt of R10 lakhs would accrue in connection with Imperial and Provincial loans, (5) the remittance and capital transactions of railway companies would result in a net credit of R1,47 lakhs, (6) there would be a surplus of Provincial revenue over expenditure amounting to R20 lakhs, and (7) a sum of R4 crores would be recovered on account of rupee payments made in India in 1917-18 on behalf of the Federal Reserve Bank of New York.

1918-19. Main features of Budget estimates.

On the other hand, provision was made for: (1) a recoverable outlay of R1,02,00 lakhs in connection with the war on behalf of the War Office and a further outlay of R7,77 lakhs on behalf of other departments of His Majesty's Government and the East African Protectorate, (2) capital expenditure in India on railways (inclusive of outlay by companies) and canals to the extent of R4,63 lakhs, (3) an outlay of R38 lakhs on the construction of the new capital at Delhi, (4) the discharge of R56 lakhs of permanent, and R4,00 lakhs of temporary, debt, (5) a payment of R2,90 lakhs on account of Council bills drawn in 1917-18, and (6) a net disbursement of R1,09 lakhs on account of miscellaneous deposit and remittance transactions inclusive of capital contributed by Indian States for the construction of State Railways.

The total payments mentioned above aggregate R1,23,33 lakhs against a total receipt of R43,02 lakhs; the net disbursement of R80,31 lakhs was to be met to the extent of R30 crores from the proceeds of the war loan to be floated in India in 1918-19, R24,52 lakhs from remittances from the Secretary of State through the Paper Currency Reserve and R19,42 lakhs from silver shipped by him to India for coinage. The balance of R6,37 lakhs was to be found by a reduction of the Indian cash balance which would stand at the end of 1918-19 at R18,41 lakhs. The Budget estimates assumed that treasury bills of the value of R43½ crores which were issued in 1917-18 and were outstanding at the end of that year would be replaced by fresh bills in the current year.

265. The results, according to the Revised estimate, show considerable variations from this forecast. The year opened with a cash balance which was R1,79 lakhs less than Budget anticipations owing to heavier military disbursements in March 1918 than were assumed in the Revised estimate for 1917-18. These disbursements have risen considerably during the current year also, and there was a strong demand during the earlier part of the year for private remittances of funds to India by Council Bills. The drain by the payments of money orders issued by foreign countries on India has also been unusually large especially in the earlier months of the year, while during the later months the failure of the rains over wide parts of the country has necessitated the grant of *takavi* advances on a large scale. On the other hand, the receipts from the second war loan floated in the current year have far surpassed expectations, and remittances from the Secretary of State in the form of silver have been much larger than anticipated in the Budget as the result of the arrangements made with the United States of America for the sale to us of silver from their dollar reserve and of heavy purchases by the Secretary of State in the market. The sales of sterling draft in London in the latter part of the year have brought in an addition to the cash balances in India, and in spite of the unfavourable agricultural prospects, there has, outside military expenditure, been a substantial improvement in the revenue account, Imperial as well as Provincial. The cash resources in India proved however insufficient to meet the demands on them from about the time of closure of subscriptions to the loan and till we could obtain assistance to the extent required from shipments of silver. It became necessary in the interval to obtain Ways and Means advances aggregating R17 crores from the Presidency Banks; these advances have now been fully repaid. But it was necessary in December again to supplement our resources in India by taking power to increase the investments against our note circulation

1918-19. Main features of Revised Estimate.

by R14 crores to a total of R100 crores. These further powers have been utilised to the extent of R12½ crores, about R6 crores being invested in Indian Treasury Bills and the balance in British Treasury Bills. With these additions to our resources we expect to be able, taking the year as a whole, after providing funds for military expenditure in full, and meeting direct remittances to the Home treasury to the extent of R12 crores, to discharge R6 crores out of the treasury bills issued to the public in 1917-18 and maturing in the current year, and to close the year with a balance of R18¾ crores.

266. The net disbursements on account of outlay recoverable from the Home Government (inclusive of sums disbursed on behalf of the East African Protectorate and the Commonwealth of Australia) are now estimated at R1,23,78 lakhs against the Budget forecast of R1,09,77 lakhs and Council bill payments from Treasury balances will total R12,16 lakhs against R2,90 lakhs only assumed in the Budget. There will also be a net issue of R19.11 crores for cost of military stores, equipment, etc., purchased in advance of requirements and charged to the war stores suspense account; and remittances from the Secretary of State through the Paper Currency Reserve will amount to R9,50 lakhs only against R24,52 lakhs assumed in the Budget. On the other hand, the proceeds from the war loan inclusive of cash certificates which were taken in the Budget at R30 crores will amount to R56,44 lakhs, and credits from silver remittances (inclusive of American silver) will total R57,48 lakhs against the Budget anticipation of R23,42 lakhs, after allowing for payments amounting to R16,45 lakhs made in India in the current year on behalf of the Federal Reserve Bank of New York and a remittance of gold to the value of R3,08 lakhs in part discharge of the price of the silver obtained from the American Government. There will also be a receipt of R8,14 lakhs from the sale of sterling drafts on London. Apart from these items, it is expected that the net transactions in India in the current year will be worse than Budget anticipations by R9,12 lakhs. This deterioration is the net result of the following variations :—

[In lakhs of rupees.]

(1) Deterioration in the combined revenue account of the Imperial and Provincial Governments, due mainly to increase in Military expenditure and loss in Land Revenue partly set off by improvements under Railways, Customs and Exchange	8,98
(2) Reduction in amount available from the Famine Insurance grant for the avoidance of debt owing to outlay on relief measures in several provinces	83
(3) Increase in capital expenditure on railways and irrigation works	56
(4) Larger net issues of Imperial and Provincial loans	2,08
Total decrease in receipts or increase in outgoings	12,45
(5) Improvement under Savings Bank Deposits (exclusive of a <i>pro forma</i> adjustment in connection with the transfer to Government of railway provident fund balances)	2,84
(6) Improvement under other transactions, mainly miscellaneous deposits and remittances	99
Total increase in receipts or decrease in outgoings	3,83
Net deterioration	9,12

267. The improvement under miscellaneous deposit and remittance transactions is the result of a number of variations among which may be mentioned (a) increased payments of foreign money orders, (b) a larger payment on account of cheques which remained outstanding at the end of 1917-18 owing to the closing days of March 1918 being holidays, and (c) a credit adjustment in respect of funds supplied by the Imperial Bank of Persia to military disbursing officers, the repayment to the Bank having been made by the Secretary of State in London.

268. The total receipts from the second Indian War Loan, subscriptions for which were received from the 3rd June 1918, amounted to R57,06 lakhs inclusive of R5,59 lakhs from the post office section of the loan and R85 lakhs tendered in London in the form of British Treasury bills. The total subscriptions were distributed among the different issues of the loan as follows:—

1918-19,
Rupee loans.

		(In lakhs of rupees.)
5½ per cent. war bonds 1921	25,61	
5½ „ „ 1923	2,04	
5½ „ „ 1925	3,97	
5½ „ „ 1928	25,44	
	—	
	57,06	
	—	

The gross receipts from cash certificates amounted to R3,20 lakhs. Certificates of the value of R3,82 lakhs are expected to be encashed during the current year, the net payment thus amounting to R62 lakhs.

269. In 1919-20 the net Imperial revenue is estimated at R33,36 lakhs; the remittance and capital transactions of railway companies are likely to result in a net credit of R11,23 lakhs; a net receipt of R4,70 lakhs is anticipated under unfunded debt; receipts of silver for coinage inclusive of American silver are expected to amount to R33,27 lakhs; a credit of R16,62 lakhs will be realised from the issue of stores charged to the suspense account for Indian requirements or those of the War Office; and miscellaneous deposit and remittance transactions will bring in a net receipt of R4,22 lakhs, owing mainly to (a) an anticipated reduction with the progress of demobilisation in the cash balances of military disbursing officers in the field and (b) recoveries in India of the value of Australian wheat paid for by the Secretary of State, partly set off by (c) payments of foreign money orders. On the other hand, provision has been made (1) for a recoverable outlay of R58,50 lakhs to be incurred on behalf of the War Office and of R2,93 lakhs on behalf of other authorities; (2) for payment of the annual instalment of R12 lakhs for the Gwalior loan of 1887 and the cancellation of R41 lakhs of paper of the 5 per cent war loan 1929-47 by purchases for the sinking fund; (3) for capital expenditure of R11,35 lakhs on railways and canals and of R34 lakhs on Imperial Delhi; (4) for discharge of treasury bills of the value of R22,50 lakhs, the value of the bills outstanding at the end of the next year being thus reduced to R21 crores; (5) for a draft of R2,88 lakhs from Provincial balances and a net issue of R1,22 lakhs under Imperial and Provincial loans; and (6) for a payment of R18,38 lakhs on account of the Secretary of State's drawings of Council Bills.

1919-20,
Main features of
Budget estimates.

The net disbursements of the Government of India next year as shown in the statement in paragraph 263 above aggregate R15,23 lakhs. It is proposed to meet this deficiency by issuing a rupee loan the proceeds of which are estimated at R15 crores, and the cash balance in India on the 31st March 1920 will stand at the standard figure of R18½ crores.

1918-19 and
1919-20.

270. The following table gives details of the transactions of Savings Banks and Provident Funds during a series of years, and the estimated transactions for 1918-19 and 1919-20:—

Post Office Savings
Banks, etc.

Year.	Securities of Railway Companies' Provident Funds transferred to Government.	Net additions to deposits, cash.	Interest.	Total addition.
1908-09	—26,22,000	54,63,000	28,41,000
1909-10	51,82,000	57,20,000	1,09,02,000
1910-11	1,05,06,000	60,82,000	1,65,88,000
1911-12	1,95,69,000	67,79,000	2,63,48,000
1912-13	1,68,26,000	73,79,000	2,42,05,000
1913-14	2,37,05,000	84,07,000	3,21,12,000
1914-15	—8,35,53,000	78,82,000	—7,56,71,000
1915-16	57,38,000	70,96,000	1,28,34,000
1916-17	1,35,61,000	77,07,000	2,12,68,000
1917-18 . . .	4,05,15,000	40,65,000	94,65,000	5,40,45,000
1918-19 (Revised) .	3,40,00,000	2,89,78,000	1,18,74,000	7,48,52,000
1919-20 (Budget) .	..	3,34,09,000	1,27,83,000	4,61,92,000

271. The Budget estimate assumed that there will be neither a net deposit into, nor a net withdrawal from, Postal Savings Banks in the current year; but owing to a substantial improvement in recent months, it is now expected that the net deposits during the year will amount to R2,10 lakhs. The Budget estimate for 1919-20 provides for a net deposit of R2,50 lakhs into Postal Savings Banks and for a growth of R84 lakhs in the deposits in the various Provident Funds for Government servants and in the similar funds of railway companies recently taken over by Government.

H. F. HOWARD.

The 21st March 1919.

Appendix I.

**PRO FORMÂ ACCOUNT OF EXPENDITURE ON DELHI AND THE
DELHI PROVINCE.**

Prefatory Note.

I.—Scope of *pro formâ* account.

The following *pro formâ* account, with its supporting statements, exhibits the expenditure, initial and annual, on Delhi and the Delhi Province and also any receipts and savings which form a direct set-off to that expenditure. The account has been prepared in consultation with the Comptroller and Auditor General and carries his approval as regards both its form and its substantial completeness at the present date subject to the qualifications implied in the following prefatory remarks; it will be added to, or amplified later, if experience should show this to be necessary.

2. The main item of the account, as regards non-recurring expenditure, is the Delhi project proper, the figures for which appear against item 1 of Part I.—*Initial Outlay*. The principal recurring charge is that representing the expenditure in the new province, which appears as item 1 of Part II.—*Annual Expenditure*.

3. The account necessarily exhibits any expenditure occurring under the named heads, without qualification on account of contributory causes. It must, therefore, be clearly understood that the increase of expenditure, including that in the Delhi Province, is not wholly due to the change of Capital. Thus, an increase of the garrison at Delhi on strategic grounds had been already independently and strongly recommended to the Government of India by the Chief of the General Staff and endorsed by His Excellency the Commander-in-Chief in July 1911, before the transfer of the Capital had been officially proposed, and the reconstruction of the accommodation of the troops already there had long been recognised as pressing. Similarly, the recent advance in the policy relating to education and sanitation, particularly the latter, would, under any circumstances, have involved increased expenditure in this city. For practical purposes, these considerations must be ignored in the figured statements, as well as various similar points of minor pecuniary significance. The same principle will be applied to the Railway expenditure, *i.e.*, the cost of any remodelling of the railway system which is connected with the constitution of the new Capital will be exhibited in full in the *pro formâ* account. A wholly independent railway requirement, such as the permanent marshalling yard which will eventually replace the temporary yard now in use, will not be shown.

• II.—Relation between the *pro formâ* account and the regular accounts.

4. A brief explanation is added below connecting the various items in the *pro formâ* account with the entries in the published accounts and estimates. Some further explanations are also to be found in the account itself and in its supporting statements.

5 The capital expenditure directly incurred on the construction of the new Imperial Capital at Delhi is shown in the regular accounts under the special head "51—Initial Expenditure on the new Capital at Delhi." The only other item of expenditure which will be recorded in the capital section of the regular accounts is that arising from diversions or re-arrangements of the railway system, which will appear under the head "48—State Railways." Item 1 of Part 1 of *pro formâ* account.

6 The initial expenditure incurred during the years 1911-12 and 1912-13 in connection with the provision of temporary accommodation for the Government of India at Delhi, pending the construction of the new Capital, has been treated, on the advice of the Comptroller and Auditor General, as a revenue charge, under a special minor head styled "Temporary Delhi" subordinate to the major head "44—Civil Works." Any non-recurring receipts which may eventually be obtained in connection with these temporary works, *e.g.*, from the sale of lands and buildings when no longer required by the Government of India, will be similarly credited under a special head subordinate to the major head "XXXI—Civil Works." Item 2, *ibid.*
Item 11, *ibid.*

Items 1 and I of Part II of *pro formâ* account.

7. The remaining expenditure is mainly brought to account in one of two ways: either, first, as expenditure of the new Province; or, secondly, as departmental expenditure chargeable to the Department in which it is incurred.

8. The expenditure and receipts appertaining to the *quasi*-provincial administration of the Imperial area are brought to account in the same way as in the case of other minor administrations, and are eventually published separately, like the figures for Coorg and Baluchistan, in an appendix to the Civil Estimates. But as the Civil Estimates are not published till late in the year, a special arrangement has been made by which the figures for the Delhi province under each major head are separately shewn in the various sections of the Financial Secretary's memorandum. It will be noted that any grants which may be specially given from Imperial revenues in aid of the Delhi Municipality or other local funds will be brought into the regular accounts and, consequently, into the *pro formâ* account also, since they will appear as charges of the Delhi administration.

Items 3 (a) and III of Part I of *pro formâ* account.

9. Expenditure which does not appertain to provincial administration is recorded, as in the case of other provinces, under its appropriate departmental head in the regular accounts. Thus expenditure on the land and buildings required for the new Cantonment, and any corresponding receipts, appear under the Army and Military Works heads respectively, under both of which a special Delhi sub-head has been opened. Railway capital outlay has already been referred to. Railway revenue charges and receipts similarly come under the Railway account head. In these cases, the *pro formâ* account necessarily exhibits only initial expenditure and non-recurring receipts, as Military expenditure is not being permanently increased and the influence of the new Capital on the ordinary daily receipts and working expenses of the Railways cannot evidently be satisfactorily isolated. This latter consideration also applies to the case of Postal and Telegraph expenditure, which moreover represents ordinary administrative expenditure of the department, and is relatively insignificant in amount. For these reasons, in the case of this department, neither the initial outlay nor the recurring receipts and expenditure have been included.

Items 4 to 7 and I and IV of Part I, and Items 2 and 3 and II to V of Part II of *pro formâ* account.

10. There are also a few items of expenditure and of actual receipt or of definite saving which are not recorded in the accounts of the Delhi Province or in the departmental accounts, but which it is necessary to take into consideration in calculating the expenditure in Delhi and the Delhi Province. Most of these are self-explanatory, but attention may be called to the intended treatment of the sale-proceeds of vacated lands and buildings at Calcutta (if any) and elsewhere. These will be credited under the major heads "XXV—Miscellaneous" and "XXXI—Civil Works", and the *pro formâ* account will take credit only for actual Imperial receipts. No account will be taken, in the statements themselves, of book transactions, or of the considerable savings obtained from the vacation of rented accommodation, *i.e.*, of relief in respect of rental payments which the Local Government obtains by giving up private buildings previously leased for provincial establishments, and moving the latter into offices formerly occupied by the Government of India. Any reference made to such saving will, therefore, be found in an explanatory footnote. [See Part I, Note 5.]

Item I of Part I.

11. Outlay on stores and all other expenditure incurred in England under a capital head or as a revenue charge, which can be distinguished as appertaining to the construction of Delhi or to the administration of the Delhi Province, have been included in the *pro formâ* account.

PRO FORMÁ ACCOUNT OF EXPENDITURE ON DELHI AND THE DELHI PROVINCE.

PART I.—INITIAL OUTLAY.

[Figures in thousands of Rupees.]

EXPENDITURE.		RECEIPTS.			
		Actuals to end of 1917-18.	Revised Estimate, 1918-19.	Budget Estimate, 1919-20.	
1. DELHI PROJECT—Capital outlay on permanent Delhi charge- able to Head "51" details see Statement I-A)		2,63.02	43.00	45.00	
2. Temporary Delhi		54.33	...	...	...
3. Initial expenditure of non-Civil Departments :—					
(a) Military services †		61.99	4.67	6.24	...
(b) Railways ‡		5.56	12	3	...
4. Non-recurring grant to the Punjab Government in compensation for expenditure carried on new headquarters buildings for the Com- missionership transferred from Delhi		1.26	...	...	...
5. Cost of withdrawal to Delhi of Imperial offices previously located at Calcutta or elsewhere		2.03	...	...	...
6. Special non-recurring monetary concessions to establishments of the Government of India and attached offices on the occasion of their first move to Delhi		2.15	50	49	74
7. Miscellaneous items §		3.78	50	53	...
TOTAL		3,94.12	48.79	52.29	74
Total Expenditure to end of 1919-20		...	4,95.20		3.23
Net expenditure to end of 1919-20			4,91.97		

NOTE 1.—The head "Temporary Delhi" has been closed from 1st April 1913, subsequent expenditure being treated as part of the expenditure of the Delhi Province—see Part II of Account.

NOTE 2.—The expenditure included under item 3 (a) is that relating to the formation of the new Cantonment. Its details are as follows :—

	To end of 1917-18.	Revised 1918-19.	Budget 1919-20.
Acquisition of land	13.10	...	...
Cost of buildings	43.47	3.90	5.48
Establishment charges	3.89	58	66
Tools and Plant	1.53	19	10
TOTAL	61.99	4.67	6.24

NOTE 3.—The figures relate to charges for the acquisition of land and outlay on railway facilities at Nangal Raya.

NOTE 4.—The expenditure shown against item 7 represents mainly the proportionate cost of the Delhi Audit Office and the cost of temporary establishments employed in the Secretariats in connection with the change of Capital.

NOTE 5.—These heads will record only actual receipts obtained from the sale of the vacated buildings and land. As explained in paragraph 10 of the prefatory note, this procedure has the effect of excluding a substantial true saving in respect of rented accommodation. Thus in 1913-14 to 1917-18 the Government of Bengal, by moving their offices into the vacated Imperial buildings in Calcutta, saved Rs.38,000, partly by being enabled to dispense with private accommodation previously leased, and partly by being relieved from the necessity of renting further accommodation.

PRO FORMA ACCOUNT OF EXPENDITURE ON DELHI AND THE DELHI PROVINCE.

PART II.—ANNUAL EXPENDITURE.

[Figures in thousands of Rupees.]

Expenditure.	Actuals, 1917-18.	Revised Estimate, 1918-19.	Budget Estimate, 1919-20.	Receipts.	Actuals, 1917-18.	Revised Estimate, 1918-19.	Budget Estimate, 1919-20.
1. Expenditure of Delhi Province *	39,42	39,76	36,98	I.—Revenues of Delhi Province.	20,20	21,91	22,66
2. Compensatory assignment to Punjab Provincial revenues in respect of extra expenditure incurred in administering territories which have been transferred from the old Delhi district to the districts of Rohtak and Gurgaon .	13	13	13	II.—Assignment from Punjab Provincial revenues to Imperial on account of the creation of the new Province of Delhi, with effect from the 1st October 1912†.	1,91	1,91	1,91
3. Miscellaneous items .	11	11	11	III.—Saving under Calcutta house allowances‡.	39	41	43
				IV.—Saving under hill journey and travelling allowances and contingencies on account of shorter move of Secretariat and attached offices.§.	2,50	2,50	2,50
Total expenditure .	39,66	40,00	37,22	V.—Miscellaneous items .	3	3	3
Net expenditure .	14,63	13,24	9,69	Total receipts .	25,08	26,76	27,53

* NOTE 1.—The details of this item are given in Statement II-A.

† NOTE 2.—This assignment represents the amount by which the Provincial outlay on the Delhi area exceeded the Provincial revenue obtained therefrom prior to the constitution of the Imperial enclave, i.e., the net expenditure incurred on the area of which the Local Government has now been relieved.

‡ NOTE 3.—The figures shown against item III will be subject to increase as additional offices are successively transferred from Calcutta to Delhi.

§ NOTE 4.—The figure shown against item IV is a minimum figure calculated once for all on the assumption that all offices or portions of offices which previously moved between Calcutta and Simla have subsequently moved regularly between Delhi and Simla. The actual saving throughout has been larger owing to certain establishments which previously moved to Calcutta being retained in Simla throughout the cold weather.

STATEMENT I.-A.

Details of Capital outlay on the Delhi Project working up to the total figures shown against item 1 in Part I of pro formâ account.

[Figures in thousands of Rupees.]

Items.	Actuals up to end of 1917-18.	Revised Estimate, 1918-19.	Budget Estimate, 1919-20.
A.—Salaries and allowances—			
(a) Preliminary Investigation—			
(i) Gazetted officers*	2,04	...	...
(ii) Non-gazetted officers	14	...	...
(b) Public Works and Electrical officers employed on the Project—			
(i) Gazetted officers*	18,36	2,57	3,83
(ii) Non-gazetted officers	8,15	2,49	2,49
(c) Other officers employed on the Project—			
(i) Gazetted officers*	2,53	16	26
(ii) Non-gazetted officers	1,29	26	26
B.—Travelling allowances of Officers and Establishment—			
(a) Preliminary Investigation—			
(i) Gazetted officers*	23	...	...
(ii) Non-gazetted officers	2	...	...
(b) Public Works and Electrical officers employed on the Project—			
(i) Gazetted officers*	1,53	29	33
(ii) Non-gazetted officers	75	22	22
(c) Other officers employed on the Project—			
(i) Gazetted officers*	14	2	3
(ii) Non-gazetted officers	5	...	...
C.—Supplies, Services and Contingencies—			
(a) Preliminary Investigation	51	...	...
(b) Public Works and Electrical officers employed on the Project	1,27	27	27
(c) Other officers employed on the Project	31	5	5
D.—Works Expenditure—			
(i) Buildings—			
(1) Government House	10,10	3,29	5,24
(2) Secretariat	20,79	4,10	8,00
(3) Other buildings	38,64	16,34	7,01
(ii) Communications	6,07	1,30	...
(iii) Miscellaneous Public Improvements	2,55	1,27	17
(iv) Electric Light and Power . . . . .	...	...	...
(v) Irrigation . . . . .	...	1,19	...
(vi) Sanitation including water-supply, drainage and sewage	5,24	7,12	8,18
(vii) Purchase of tools and plant	33,20	1,32	80
(viii) Stock and Suspense	20,97	28	...
(ix) Miscellaneous items	48,53	3,81	2,18
(x) Maintenance during construction	9,22	3,18	4,00
General Reserve . . . . .	...	30	6,47
Railway Diversion . . . . .	...	1	...
Deduct—Probable savings . . . . .	...	—88	—2,00
E.—Acquisition of land	35,49	—67	5
F.—Other Miscellaneous expenditure	6	...	...
Deduct.—Expenditure chargeable to other departments and receipts on Capital Account treated as reduction of expenditure	—5,16	—4,79	—2,84
Total	2,63,02	43,00	45,00

* NOTE.—The town planners and other experts are included under this head.

STATEMENT II-A.

Revenue and Expenditure of Delhi Province.

[Figures in thousands of Rupees.]

RECEIPTS.				EXPENDITURE.			
Major heads of Account.	Actuals, 1917- 18.	Revised Esti- mate, 1918- 19.	Budget Esti- mate, 1919- 20.	Major heads of Account.	Actuals, 1917- 18.	Revised Esti- mate, 1918- 19.	Budget Esti- mate, 1919- 20.
I.—Land Revenue . . .	3,36	2,79	2,99	1. Refunds and Drawbacks . . .	16	35	35
II.—Opium . . .	19	19	20	2. Assignments and Compensations . . .	4	5	5
IV.—Stamps . . .	4,06	4,59	4,59	3. Land Revenue . . .	88	86	88
V.—Excise . . .	3,27	3,91	3,89	6. Stamps . . .	8	8	7
VII.—Customs . . .	17	28	28	7. Excise . . .	12	12	12
VIII.—Income Tax . . .	5,90	6,96	6,94	10. Income Tax . . .	4	4	4
X.—Registration . . .	28	30	29	12. Registration . . .	8	9	8
XII.—Interest . . .	31	31	29	18. General Administration* . . .	1,00	1,01	1,04
XVI-A.—Courts of Law . . .	20	19	19	19-A. Courts of Law . . .	1,51	1,93	1,53
XVI-B.—Jails . . .	21	11	12	19-B. Jails . . .	62	62	67
XVII.—Police . . .	7	6	6	20. Police . . .	4,22	4,37	4,29
XIX.—Education . . .	16	15	15	22. Education . . .	2,05	3,12	2,80
XXA.—Medical . . .	5	4	4	23. Ecclesiastical . . .	16	17	19
XXIB.—Scientific and Miscellaneous Departments.	6	5	5	24-A. Medical . . .	2,07	2,54	2,64
XXII.—Receipts in aid of Superannuation, etc.	3	5	5	24-B. Sanitation . . .	2,06	94	1,31
XXIII.—Stationery and Printing . . .	11	8	10	25. Political . . .	2	1	1
XXV.—Miscellaneous . . .	48	48	1,07	26-A. Agriculture . . .	15	14	13
XXX.—Minor Irrigation Works and Navigation.	1	1	1	26-B. Scientific and Miscellaneous Departments.	4	4	1
XXXI.—Civil Works { Civil . . .	...	1	...	27. Territorial and Political Pensions.	45	45	49
XXXI.—Civil Works { Departmental . . .	1,28	1,35	1,35	29. Superannuation and Retired allowances.	2,26	2,22	2,23
Total Receipts . . .	20,20	21,91	22,66	30. Stationery and Printing . . .	14	14	16
				32. Miscellaneous . . .	62	61	1,04
				43. Minor Irrigation Works and Navigation.	1	1	1
				45. Civil Works { Civil . . .	4,66	4,56	2,87
				45. Civil Works { Departmental . . .	13,80	12,67	12,58
				Do. Viceregal Staff Delhi.	2,18	2,62	1,89
				Total Expenditure . . .	89,42	89,76	86,98

* This excludes the proportionate cost of the Delhi Audit Office relating to the Delhi Project, which is included in Part I of the *Pro forma* account under '7—Miscellaneous items'.

Appendix II.

**ESTIMATE OF REVENUE AND EXPENDITURE OF THE
GOVERNMENT OF INDIA FOR THE YEAR 1919-1920.**

No. 1.—ACCOUNT showing the ESTIMATED REVENUE (Imperial and Provincial)
compared with the

HEADS OF REVENUE.	INDIA, GENERAL.			N-W. FRONTIER PROVINCE.			MADRAS		
	1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	
Principal Heads of Revenue:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Land Revenue	21,70,100	19,20,000	19,52,000	22,06,007	22,51,000	21,20,000	5,94,90,209	5,79,07,000	1
Opium	28,511	31,000	31,000	65,889	90,000	79,000	5,23,025	6,10,000	2
Salt	3,51,00,571	1,29,02,000	57,01,000	...	...	...	1,61,98,441	1,78,41,000	3
Stamps	9,09,269	10,90,000	11,39,000	7,29,270	7,30,000	7,74,000	1,54,28,197	1,60,00,000	4
Excise	31,84,807	40,91,000	43,90,000	4,32,051	5,40,000	7,93,000	4,03,53,100	4,59,32,000	5
Provincial Rates	557	1,000	1,000	1,424	1,000	1,000	...	...	6
Customs	37,911	1,00,000	1,00,000	...	...	...	1,15,02,941	1,05,54,000	7
Income Tax	56,59,291	63,77,000	59,49,000	2,99,688	3,24,000	3,39,000	81,40,709	99,01,000	8
Forest	13,58,020	19,40,000	23,46,000	8,37,711	4,00,000	4,39,000	54,58,489	39,63,000	9
Registration	55,092	60,000	58,000	55,259	55,000	55,000	24,72,459	26,60,000	10
Tributes from Indian States	17,29,547	20,21,000	20,02,000	...	...	...	44,96,519	44,97,000	11
Total	5,02,33,676	3,05,42,000	2,36,69,000	41,27,299	43,91,000	46,00,000	16,40,58,089	16,98,65,000	12
Interest	47,36,396	88,59,000	1,01,92,000	29,740	38,000	36,000	11,86,237	12,92,000	13
Posts and Telegraphs	6,85,25,668	7,96,49,000	8,43,54,000	...	...	...	...	...	14
Mint	24,82,183	66,61,000	55,04,000	...	...	...	...	...	15
Receipts by Civil Depts.:									
Law and Justice:									
Courts of Law	1,94,420	1,01,000	95,000	2,31,838	2,29,000	2,21,000	11,83,641	10,10,000	16
Jails	7,21,897	12,31,000	12,34,000	39,910	46,000	34,000	7,69,942	9,92,000	17
Police	50,670	49,000	49,000	42,934	44,000	44,000	5,40,124	5,33,000	18
Ports and Pilotage	...	...	...	...	...	...	410	1,000	19
Education	78,042	79,000	79,000	24,357	23,000	35,000	3,54,894	3,79,000	20
Medical	17,233	16,000	15,000	895	1,000	1,000	1,57,224	2,90,000	21
Sanitation	2,31,978	1,50,000	1,67,000	...	...	...	15,525	47,000	22
Agriculture	2,77,181	2,77,000	2,81,000	8,043	11,000	11,000	1,88,771	2,31,000	23
Scientific and Miscellaneous Depts.	1,15,293	2,07,000	1,08,000	155	...	...	18,71,495	17,88,000	24
Total	16,86,704	21,10,000	20,28,000	3,48,131	3,54,000	3,46,000	50,82,026	52,71,000	25
Miscellaneous:									
Receipts in aid of Superannuation, etc.	3,58,377	4,48,000	3,85,000	26,182	20,000	26,000	2,48,614	3,18,000	26
Stationery and Printing	3,77,991	5,94,000	5,00,000	13,883	13,000	13,000	1,83,303	1,77,000	27
Exchange	4,71,77,799	6,60,00,000	1,60,00,000	...	...	...	...	...	28
Miscellaneous	1,34,77,850	1,18,17,000	1,15,68,000	1,60,456	1,35,000	1,51,000	2,89,817	2,88,000	29
Total	6,13,92,017	7,88,59,000	2,84,48,000	2,00,520	1,74,000	1,90,000	7,21,784	7,83,000	30
Railways:									
State Railways (Gross Receipts)	68,74,66,684	76,53,70,000	70,98,50,000	...	...	...	...	...	31
Deduct—Working Expenses	31,34,57,514	36,80,43,000	46,38,70,000	...	...	...	...	...	32
Surplus profits paid to Companies, etc.	1,49,16,062	1,90,00,000	1,84,00,000	...	...	...	...	...	33
Net Receipts	35,90,93,108	37,83,27,000	31,75,80,000	...	...	...	...	...	34
Subsidized Companies (Government share of surplus Profits and Repayment of Advances of Interest)	3,52,757	1,51,000	1,50,000	...	...	...	...	...	35
Total	35,94,45,865	37,84,78,000	31,77,30,000	...	...	...	...	...	36
Irrigation:									
Major Works: Direct Receipts	...	...	...	11,73,263	13,81,000	13,89,000	3,19,074	3,26,000	37
Portion of Land Revenue due to Irrigation	...	...	...	94,096	86,000	90,000	1,08,32,923	1,06,47,000	38
Minor Works and Navigation	55,731	59,000	93,000	...	...	...	8,16,870	2,97,000	39
Total	55,731	59,000	93,000	12,67,359	14,17,000	14,29,000	1,14,68,867	1,12,70,000	40
Other Public Works:									
Civil Works	2,22,102	2,05,000	2,01,000	1,74,907	1,73,000	1,73,000	5,06,999	5,36,000	41
Military Receipts:									
Army: Effective	1,40,84,725	1,45,08,000	1,28,39,000	...	...	...	...	...	42
Non-effective	12,67,425	11,07,000	11,08,000	...	...	...	...	...	43
Marine	48,32,333	47,01,000	44,85,000	...	...	...	...	...	44
Military Works	14,16,355	13,50,000	12,60,000	...	...	...	...	...	45
Total	2,16,00,838	2,16,66,000	1,96,92,000	...	...	...	...	...	46
TOTAL REVENUE	57,03,81,180	60,65,88,000	49,19,11,000	61,47,956	65,47,000	67,74,000	18,29,78,952	18,90,17,000	47

in each of the PROVINCES of *British India*, and in *England*, for 1919-1920
Results of 1917-1918 and 1918-1919.

	BOMBAY.				BENGAL.			CARRIED FORWARD.		
	1919-1920.	1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	1919-1920.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	6,10,54,000	4,91,54,208	4,08,45,000	5,29,47,000	2,99,81,587	2,99,31,000	2,95,59,000	14,30,02,109	13,28,54,000	14,76,12,000
2	6,15,000	10,74,087	12,00,000	12,50,000	4,07,81,351	4,21,72,000	3,94,98,000	4,24,72,833	4,41,03,000	4,14,73,000
3	1,70,64,000	1,78,25,271	1,88,00,000	1,83,47,000	1,09,13,107	1,04,00,000	1,41,00,000	7,95,37,390	5,99,43,000	5,52,12,000
4	1,65,00,000	1,01,52,670	1,17,00,000	1,22,00,000	2,32,11,890	2,42,00,000	2,55,00,000	5,04,26,236	5,43,20,000	5,61,13,000
5	4,68,17,000	3,19,81,880	3,88,50,000	3,95,00,000	1,56,36,222	1,78,00,000	1,87,00,000	9,15,87,060	10,67,13,000	11,02,00,000
6					1,39,091	1,22,000	1,24,000	1,41,072	1,24,000	1,26,000
7	1,33,84,000	6,48,80,029	7,50,00,000	7,99,15,000	6,93,42,897	7,67,07,000	8,64,31,000	14,57,63,278	16,23,61,000	17,98,31,000
8	1,21,41,000	2,78,45,990	3,62,95,000	7,24,97,000	3,39,60,280	3,38,00,000	8,52,50,000	7,59,05,958	8,66,97,000	17,61,76,000
9	49,86,000	68,12,022	80,00,000	80,50,000	13,76,970	18,00,000	16,30,000	1,48,43,212	1,61,12,000	1,74,01,000
10	27,10,000	9,25,151	11,00,000	11,50,000	19,04,027	19,00,000	19,00,000	54,11,988	57,75,000	58,73,000
11	44,97,000	13,65,187	11,35,000	13,40,000	67,701	68,000	68,000	76,58,904	77,21,000	79,07,000
12	17,96,98,000	21,10,16,413	23,24,25,000	28,71,98,000	22,73,14,563	23,95,00,000	30,27,61,000	65,67,50,040	67,67,23,000	79,70,24,000
13	13,39,000	25,48,988	21,66,000	23,41,000	17,89,724	17,01,000	16,44,000	1,02,86,085	1,35,56,000	1,55,52,000
14	...	...	...	...	...	...	...	6,85,25,668	7,96,49,000	8,43,54,000
15	...	52,78,828	1,84,90,000	1,48,44,000	...	...	...	77,61,011	2,51,51,000	2,03,48,000
16	10,91,000	8,99,721	9,15,000	9,50,000	11,22,200	10,67,000	11,88,000	35,80,820	33,22,000	35,45,000
17	7,08,000	3,62,207	3,90,000	3,50,000	12,01,713	13,00,000	10,01,000	30,95,649	39,59,000	33,27,000
18	5,46,000	96,801	1,07,000	1,00,000	1,87,154	2,54,000	2,37,000	9,17,683	9,87,000	9,76,000
19	1,000	1,85,328	1,71,000	2,11,000	10,06,412	13,10,000	12,61,000	11,72,150	14,82,000	14,76,000
20	5,20,000	9,50,494	6,00,000	5,98,000	9,51,950	9,89,000	10,29,000	23,59,737	20,70,000	22,61,000
21	2,71,000	4,59,843	4,70,000	4,61,000	4,00,834	4,05,000	3,96,000	10,36,019	11,82,000	11,44,000
22	15,000	8,057	16,000	19,000	12,322	8,000	10,000	2,67,882	2,21,000	2,11,000
23	3,74,000	2,27,901	2,40,000	2,08,000	1,21,456	1,47,000	1,85,000	8,23,351	9,06,000	10,59,000
24	19,56,000	1,47,847	1,18,000	1,22,000	26,35,397	18,80,000	10,82,000	47,70,187	39,93,000	32,68,000
25	54,82,000	33,17,199	30,27,000	30,19,000	76,39,488	73,60,000	63,92,000	1,80,23,498	1,81,22,000	1,72,67,000
26	2,67,000	6,25,099	6,52,000	6,67,000	2,49,238	2,34,000	2,40,000	15,07,510	16,78,000	15,85,000
27	1,61,000	1,99,217	2,02,000	2,02,000	1,40,097	1,42,000	1,49,000	9,14,490	11,28,000	10,25,000
28	...	...	...	...	...	...	...	4,71,77,799	6,60,00,000	1,60,00,000
29	2,92,000	9,61,115	6,71,000	4,98,000	9,33,305	14,74,000	12,28,000	1,58,22,603	1,43,85,000	1,37,27,000
30	7,30,000	17,85,431	15,25,000	13,67,000	13,22,700	18,50,000	16,12,000	6,54,22,402	8,31,91,000	3,23,37,000
31	...	...	...	...	...	...	...	68,74,66,684	76,53,70,000	79,98,50,000
32	...	...	...	...	...	...	...	31,34,57,514	36,80,43,000	46,38,70,000
33	...	...	...	...	...	...	...	1,49,16,062	1,90,00,000	1,84,00,000
34	...	...	...	...	...	...	...	35,90,93,108	37,83,27,000	31,75,80,000
35	...	...	...	...	...	...	...	3,52,757	1,51,000	1,50,000
36	...	...	...	...	...	...	...	35,94,45,865	37,84,78,000	31,77,30,000
37	3,22,000	15,86,638	17,80,000	17,00,000	2,78,301	3,00,000	2,80,000	33,57,276	37,87,000	36,41,000
38	1,07,22,000	26,73,775	27,00,000	26,00,000	...	...	...	1,38,00,794	1,34,38,000	1,34,12,000
39	8,15,000	3,83,240	8,50,000	3,60,000	8,91,648	10,50,000	10,58,000	16,47,489	17,56,000	18,26,000
40	1,13,59,000	46,43,653	48,30,000	46,60,000	11,69,949	13,50,000	13,38,000	1,86,05,559	1,89,26,000	1,88,79,000
41	4,50,000	5,67,209	4,94,000	4,35,000	7,31,596	8,07,000	8,28,000	22,02,813	22,15,000	20,85,000
42	...	...	...	...	...	...	...	1,40,84,725	1,45,08,000	1,28,39,000
43	...	...	...	...	...	...	...	12,67,425	11,07,000	11,05,000
44	...	...	...	...	...	...	...	48,32,333	47,01,000	44,85,000
45	...	...	...	...	...	...	...	14,16,355	13,50,000	12,60,000
46	...	...	...	...	...	...	...	2,16,00,838	2,16,66,000	1,96,92,000
47	19,90,48,000	22,91,52,721	26,29,57,000	31,88,62,000	28,99,67,970	25,25,68,000	31,45,73,000	1,22,86,23,779	1,31,76,77,000	1,32,61,68,000

No. 1—ACCOUNT showing the Estimated Revenue (Imperial and Provincial)
compared with the

HEADS OF REVENUE.	BROUGHT FORWARD.			UNITED PROVINCES OF AGRA AND OUDH.			PUNJAB.		
	1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Principal Heads of Revenue:									
Land Revenue	14,30,02,109	13,28,54,000	14,76,12,000	6,50,75,723	5,67,34,000	6,56,93,000	3,11,82,537	2,84,68,000	1
Opium	4,24,72,833	4,41,08,000	4,14,73,000	7,81,819	7,80,000	8,11,000	7,41,625	9,78,000	2
Salt	7,95,87,390	5,99,43,000	5,52,12,000	...	...	...	...	...	3
Stamps	5,04,26,236	5,43,20,000	5,61,13,000	1,81,52,795	1,24,00,000	1,27,00,000	60,00,800	58,80,000	4
Excise	9,15,87,060	10,67,13,000	11,02,00,000	1,43,47,587	1,60,00,000	1,05,82,000	85,62,967	1,04,40,000	5
Provincial Rates	1,41,072	1,34,000	1,26,000	1,72,102	1,56,000	1,44,000	20,953	84,000	6
Customs	14,57,63,278	16,28,61,000	17,98,31,000	2,70,145	4,31,000	4,50,000	21,624	88,000	7
Income Tax	7,59,05,958	8,66,97,000	17,61,76,000	52,70,526	69,25,000	82,61,000	36,03,564	37,50,000	8
Forest	1,48,43,212	1,61,12,000	1,74,01,000	61,16,697	69,00,000	1,00,00,000	21,17,776	23,00,000	9
Registration	54,11,988	57,75,000	58,78,000	7,37,438	7,35,000	7,35,000	3,80,796	3,80,000	10
Tributes from Indian States	76,58,904	77,21,000	79,07,000	3,21,000	3,21,000	3,21,000	1,43,965	1,44,000	11
Total	65,67,50,040	67,67,28,000	79,79,24,000	10,61,95,830	10,18,82,000	11,86,96,000	5,27,76,107	5,23,22,000	12
Interest	1,02,86,085	1,35,58,000	1,55,52,000	14,97,372	12,25,000	19,45,000	4,98,887	5,57,000	13
Posts and Telegraphs	6,85,25,608	7,96,49,000	8,43,54,000	...	...	...	...	...	14
Mint	77,61,011	2,51,51,000	2,03,48,000	...	...	...	...	...	15
Receipts by Civil Depts:									
Law and Justice:									
Courts of Law	35,80,820	33,22,000	35,45,000	8,74,837	8,64,000	8,98,000	6,81,485	6,20,000	16
Jails	30,95,669	39,59,000	33,27,000	3,95,515	7,71,000	3,52,000	6,77,050	6,86,000	17
Police	9,17,683	9,87,000	9,76,000	1,15,082	1,30,000	1,42,000	2,27,132	2,13,000	18
Ports and Pilotage	11,72,150	14,82,000	14,76,000	...	...	...	...	...	19
Education	23,59,737	20,70,000	22,61,000	6,72,579	6,76,000	7,59,000	5,25,067	5,24,000	20
Medical	10,39,019	11,82,000	11,44,000	1,12,291	97,000	1,04,000	44,675	75,000	21
Sanitation	2,67,882	2,21,000	2,11,000	41,719	48,000	33,000	1,26,843	1,86,000	22
Agriculture	8,23,851	9,06,000	10,59,000	2,73,357	2,45,000	2,89,000	3,31,658	6,30,000	23
Scientific and Miscellaneous Depts.	47,70,187	39,93,000	32,68,000	23,059	26,000	22,000	28,985	30,000	24
Total	1,80,23,498	1,81,22,000	1,72,67,000	25,08,439	28,57,000	25,99,000	26,42,875	29,14,000	25
Miscellaneous:									
Receipts in aid of Superannuation, etc.	15,07,510	16,78,000	15,85,000	3,99,005	2,77,000	3,05,000	2,09,227	1,96,000	26
Stationery and Printing	9,14,490	11,28,000	10,25,000	1,83,594	1,97,000	2,16,000	1,66,945	1,70,000	27
Exchange	4,71,77,799	6,60,00,000	1,60,00,000	...	...	...	...	...	28
Miscellaneous	1,58,22,603	1,43,85,000	1,37,27,000	4,97,367	5,45,000	5,07,000	10,76,157	15,16,000	29
Total	6,54,22,402	8,31,91,000	3,23,37,000	9,79,966	10,19,000	10,28,000	14,52,329	18,82,000	30
Railways:									
State Railways (Gross Receipts)	68,74,66,684	76,53,70,000	79,98,50,000	...	...	...	...	...	31
Deduct: Working Expenses	31,34,57,514	36,80,43,000	46,38,70,000	...	...	...	...	...	32
Surplus profits paid to Companies, etc.	1,49,16,062	1,90,00,000	1,84,00,000	...	...	...	...	...	33
Net Receipts	35,90,93,108	37,83,27,000	31,75,80,000	...	...	...	...	...	34
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest)	3,52,757	1,51,000	1,50,000	...	...	...	...	...	35
Total	35,94,45,865	37,84,78,000	31,77,30,000	...	...	...	...	...	36
Irrigation:									
Major Works: Direct Receipts	33,57,276	37,37,000	36,41,000	1,02,14,228	1,10,56,000	1,04,93,000	2,71,44,178	2,74,08,000	37
Portion of Land Revenue due to Irrigation	1,36,00,794	1,34,33,000	1,34,12,000	20,79,719	20,80,000	20,80,000	1,06,78,519	1,33,00,000	38
Minor Works and Navigation	16,47,489	17,58,000	18,26,000	3,08,694	3,13,000	2,82,000	11,28,105	10,22,000	39
Total	1,86,05,559	1,89,28,000	1,88,79,000	1,26,02,641	1,34,49,000	1,28,55,000	3,89,50,802	4,17,30,000	40
Other Public Works:									
Civil Works	22,02,813	22,15,000	20,85,000	6,00,816	5,36,000	5,50,000	4,64,723	5,06,000	41
Military Receipts:									
Army: Effective	1,40,84,725	1,45,08,000	1,28,39,000	...	...	...	...	...	42
Non-effective	12,67,425	11,07,000	11,08,000	...	...	...	...	...	43
Marine	48,32,333	47,01,000	44,85,000	...	...	...	...	...	44
Military Works	14,16,355	13,50,000	12,60,000	...	...	...	...	...	45
Total	2,16,00,838	2,16,66,000	1,96,92,000	...	...	...	...	...	46
TOTAL REVENUE	1,22,86,23,779	1,21,76,77,000	1,33,61,68,000	12,43,85,064	12,04,68,000	13,76,73,000	9,67,85,723	9,99,11,000	47

in each of the Provinces of *British India*, and in *England*, for 1919-1920,
Results of 1917-1918 AND 1918-1919—continued.

	BURMA.				BIHAR AND ORISSA.			CARRIED FORWARD.		
	1919-1920.	1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	1919-1920.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	3,03,37,000	4,13,73,810	5,24,20,000	5,00,30,000	1,56,96,081	1,59,65,000	1,65,00,000	29,63,30,210	28,64,36,000	31,01,71,000
2	9,87,000	5,19,056	5,94,000	5,80,000	4,71,431	5,31,000	5,22,000	4,49,36,764	4,69,81,000	4,43,73,000
3	...	29,53,059	33,00,000	35,00,000	120	1,000	1,000	8,24,91,469	6,32,44,000	5,87,13,000
4	00,50,000	31,82,389	34,00,000	35,90,000	74,79,901	72,50,000	73,50,000	8,02,41,621	8,32,00,000	8,57,13,000
5	1,16,57,000	92,39,195	97,31,000	1,01,00,000	1,18,22,679	1,25,00,000	1,27,00,000	13,55,59,488	15,53,84,000	16,36,39,000
6	32,000	...	...	...	77,789	1,02,000	1,81,000	4,11,916	4,16,000	4,83,000
7	28,000	1,89,56,027	2,23,85,000	1,90,75,000	1,464	2,000	2,000	16,50,12,538	18,52,07,000	19,03,86,000
8	46,75,000	49,07,672	69,78,000	84,60,000	23,93,074	26,36,000	27,17,000	9,20,80,994	10,69,86,000	20,02,89,000
9	86,85,000	1,23,61,499	1,23,91,000	1,35,00,000	7,53,625	9,00,000	8,00,000	3,61,92,809	3,86,03,000	4,53,36,000
10	3,75,000	1,89,204	2,16,000	2,30,000	6,68,083	6,50,000	7,50,000	73,87,507	77,36,000	79,63,000
11	1,44,000	4,59,405	4,52,000	4,52,000	85,500	86,000	86,000	86,68,774	87,24,000	89,10,000
12	5,73,20,000	9,41,42,416	11,18,67,000	10,94,27,000	3,94,49,697	4,06,23,000	4,16,09,000	94,93,14,090	98,29,17,000	1,12,49,76,000
13	5,25,000	1,65,978	2,26,000	2,45,000	1,58,944	1,50,000	2,00,000	1,26,07,266	1,57,14,000	1,84,67,006
14	...	...	...	...	...	...	...	6,85,25,668	7,96,49,000	8,43,54,000
15	...	...	...	...	...	...	...	77,61,011	2,51,51,000	2,03,48,000
16	6,60,000	6,20,967	6,14,000	6,21,000	3,66,510	3,75,000	8,85,000	61,24,619	57,95,000	61,09,000
17	6,22,000	4,29,674	3,95,000	4,52,000	7,09,843	10,33,000	10,00,000	33,07,751	68,44,000	57,53,000
18	2,11,000	4,25,898	5,45,000	3,42,000	91,410	8,31,000	1,44,000	17,77,200	27,06,000	18,15,000
19	...	3,72,593	5,65,000	4,07,000	...	...	...	15,44,748	20,47,000	18,83,000
20	5,46,000	3,73,535	3,83,000	3,85,000	8,70,917	3,76,000	3,85,000	43,01,835	40,29,000	43,36,000
21	75,000	1,26,875	1,38,000	1,41,000	47,486	72,000	84,000	13,67,446	15,64,000	15,48,000
22	1,09,000	11,562	11,000	13,000	16,864	14,000	16,000	4,64,570	4,30,000	3,82,000
23	7,93,000	17,798	19,000	20,000	34,326	50,000	60,000	14,80,470	18,70,000	22,21,000
24	32,000	4,507	8,000	7,000	1,067	1,000	1,000	48,27,805	40,58,000	83,30,000
25	30,48,000	23,83,509	26,78,000	23,83,000	10,38,423	27,72,000	20,75,000	2,71,96,744	2,93,43,000	2,73,77,000
26	2,04,000	1,15,043	1,05,000	1,16,000	1,25,049	1,26,000	1,28,000	22,55,534	23,82,000	23,38,000
27	1,72,000	52,332	55,000	55,000	39,292	38,000	38,000	13,56,653	15,88,000	15,06,000
28	...	...	...	...	...	...	...	4,717,799	6,60,00,000	1,60,00,000
29	10,03,000	2,98,549	3,82,000	4,03,000	3,42,042	3,30,000	3,05,000	1,801,718	1,71,58,000	1,59,45,000
30	13,79,000	4,60,924	5,42,000	5,74,000	5,06,383	4,94,000	4,71,000	6,88,22,004	8,71,28,000	8,57,89,000
31	...	...	...	...	...	...	...	68,74,66,684	76,53,70,000	79,98,50,000
32	...	...	...	...	...	...	...	31,34,57,514	36,80,43,000	46,38,70,000
33	...	...	...	...	...	...	...	1,49,18,062	1,90,00,000	1,84,00,000
34	...	...	...	...	...	...	...	35,90,93,108	37,63,27,000	31,75,80,000
35	...	...	...	...	...	...	...	3,52,757	1,51,000	1,50,000
36	...	...	...	...	...	...	...	35,94,45,865	37,84,78,000	31,77,30,000
37	2,92,08,000	13,47,411	17,40,000	17,80,000	26,25,425	26,50,000	28,00,000	4,46,88,518	4,65,91,000	4,79,22,000
38	1,36,16,000	1,68,433	2,40,000	2,70,000	...	...	...	2,65,27,465	2,90,53,000	2,93,78,000
39	10,44,000	18,68,211	17,50,000	16,00,000	74,862	74,000	74,000	15,26,861	49,15,000	48,26,000
40	4,88,68,000	28,84,055	37,30,000	36,50,000	26,99,787	27,24,000	28,74,000	7,57,42,844	8,05,59,000	8,21,26,000
41	5,17,000	3,73,816	4,04,000	3,80,000	5,48,612	5,45,000	5,70,000	41,85,780	42,06,000	41,02,000
42	...	...	...	...	...	...	...	1,40,84,725	1,45,08,000	1,28,39,000
43	...	...	...	...	...	...	...	12,67,425	11,07,000	11,08,000
44	...	...	...	...	...	...	...	48,32,333	47,01,000	44,85,000
45	...	...	...	...	...	...	...	14,16,355	13,50,000	12,60,000
46	...	...	...	...	...	...	...	2,16,00,888	2,16,66,000	1,96,92,000
47	10,66,57,000	10,04,10,698	11,94,47,000	11,66,64,000	4,49,98,846	4,73,08,000	4,77,99,000	1,59,52,02,110	1,70,48,11,000	1,73,49,61,000

No 1.—ACCOUNT showing the ESTIMATED REVENUE (Imperial and Provincial)
compared with the

HEADS OF REVENUE.	BROUGHT FORWARD.			CENTRAL PROVINCES AND BEEHAR.			ASSAM.			
	1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	1919-1920.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Principal Heads of Revenue:										
Land Revenue	29,63,30,210	28,24,36,000	31,01,71,000	1,96,55,805	1,72,44,000	2,14,45,000	81,22,871	84,08,000	86,81,000	1
Opium	4,49,36,764	4,69,81,000	4,43,73,000	5,70,912	6,55,000	6,70,000	6,75,862	7,98,000	8,00,000	2
Salt	8,24,91,469	6,83,44,000	5,87,13,000	...	...	...	837	1,000	1,000	3
Stamps	8,02,41,621	8,32,00,000	8,57,13,000	42,54,212	41,60,000	43,20,000	14,16,997	13,88,000	14,23,000	4
Excise	13,55,59,488	15,63,84,000	16,36,39,000	1,14,92,202	1,23,00,000	1,28,00,000	53,73,805	58,35,000	58,61,000	5
Provincial Rates	4,11,916	4,16,000	4,83,000	...	...	...	17,577	28,000	36,000	6
Customs	16,50,12,538	18,62,07,000	19,93,86,000	3,49,490	6,70,000	7,00,000	1,86,791	1,71,000	2,00,000	7
Income Tax	9,20,80,994	10,69,84,000	20,02,89,000	16,23,154	20,07,000	21,52,000	9,17,407	8,20,000	8,82,000	8
Forest	3,81,92,809	3,86,03,000	4,53,86,000	34,66,493	35,00,000	35,00,000	13,09,956	14,60,000	14,56,000	9
Registration	78,87,507	77,86,000	79,63,000	4,30,608	4,75,000	4,70,000	95,737	88,000	90,000	10
Tributes from Indian States	86,68,774	87,24,000	89,10,000	2,46,187	2,39,000	2,39,000	50,100	50,000	50,000	11
Total	94,98,14,090	98,29,17,000	1,12,49,78,000	4,20,89,063	4,12,50,000	4,62,96,000	1,81,67,740	1,90,47,000	1,94,80,000	12
Interest	1,26,07,266	1,57,14,000	1,84,67,000	2,17,762	1,93,000	2,18,000	1,24,468	1,63,000	2,20,000	13
Posts and Telegraphs	6,85,25,668	7,96,49,000	8,43,54,000	...	...	...	...	...	...	14
Mint	77,61,011	2,51,51,000	2,03,48,000	...	...	...	...	...	...	15
Receipts by Civil Departments:										
Law and Justice :										
Courts of Law	61,24,619	57,95,000	61,09,000	2,75,831	2,75,000	2,95,000	1,26,793	1,85,000	1,41,000	16
Jails	53,07,751	68,44,000	57,53,000	2,95,064	4,21,000	3,57,000	92,431	1,04,000	94,000	17
Police	17,77,200	27,06,000	18,15,000	39,100	20,000	18,000	1,82,385	1,04,000	96,000	18
Ports and Pilotage	15,44,748	20,47,000	18,83,000	...	...	...	204	...	...	19
Education	43,01,835	40,29,000	43,38,000	2,86,989	3,00,000	3,14,000	2,13,246	2,27,000	2,17,000	20
Medical	13,87,446	15,64,000	15,48,000	8,783	10,000	10,000	18,388	10,000	10,000	21
Sanitation	4,64,870	4,30,000	3,82,000	31,419	39,000	40,000	53,968	75,000	74,000	22
Agriculture	14,80,470	18,70,000	22,21,000	1,37,539	1,52,000	1,64,000	38,778	16,000	91,000	23
Scientific and Miscellaneous Departments	48,27,805	40,58,000	33,30,000	34,899	40,000	40,000	9,245	8,000	7,000	24
Total	2,71,96,744	2,93,43,000	2,73,77,000	11,09,374	12,57,000	12,38,000	7,10,388	6,79,000	7,80,000	25
Miscellaneous :										
Receipts in aid of Superannuation, etc.	22,55,834	23,82,000	23,88,000	3,26,225	3,42,000	3,61,000	36,670	37,000	38,000	26
Stationery and Printing	13,56,653	15,88,000	15,06,000	49,248	57,000	57,000	4,845	5,000	5,000	27
Exchange	4,71,77,799	6,60,00,000	1,60,00,000	...	...	...	...	...	...	28
Miscellaneous	1,80,31,718	1,71,58,000	1,59,45,000	2,34,668	2,29,000	1,94,000	30,084	46,000	40,000	29
Total	6,88,22,004	8,71,28,000	8,57,89,000	6,10,186	6,28,000	6,12,000	71,599	88,000	83,000	30
Railways :										
State Railways (Gross Receipts)	68,74,66,684	76,53,70,000	79,98,50,000	...	...	...	1,36,723	1,80,000	1,50,000	31
Deduct—										
Working Expenses	31,34,57,514	39,80,49,000	40,38,70,000	...	...	...	1,23,412	1,21,000	1,30,000	32
Surplus profits paid to Companies, etc.	1,49,16,062	1,90,00,000	1,84,00,000	...	...	...	...	...	...	33
Net Receipts	35,90,93,108	37,83,27,000	31,75,80,000	...	...	...	13,311	9,000	20,000	34
Subsidized Companies (Government share of surplus profits and Re-payment of Advances of Interest)	3,52,757	1,51,000	1,50,000	...	...	...	...	...	...	35
Total	35,94,45,865	37,84,78,000	31,77,80,000	...	...	...	13,311	9,000	20,000	36
Irrigation :										
Major Works : Direct Receipts	4,46,88,518	4,65,91,000	4,79,22,000	1,70,194	3,97,000	4,83,000	...	...	...	37
Portion of Land Revenue due to Irrigation	2,65,27,465	2,90,53,000	2,93,78,000	5,961	6,000	6,000	...	...	...	38
Minor Works and Navigation	45,26,861	49,15,000	48,26,000	39,185	71,000	64,000	...	...	...	39
Total	7,57,42,844	8,05,59,000	8,21,26,000	2,15,340	4,74,000	5,53,000	...	...	...	40
Other Public Works :										
Civil Works	41,85,780	42,06,000	41,02,000	4,50,071	4,29,000	5,54,000	2,18,133	1,94,000	1,88,000	41
Military Receipts :										
Army Effective	1,40,84,725	1,45,08,000	1,28,89,000	...	...	...	...	...	...	42
Non-effective	12,67,425	11,07,000	11,08,000	...	...	...	...	...	...	43
Marine	48,32,333	47,01,000	44,85,000	...	...	...	...	...	...	44
Military Works	14,16,355	13,50,000	12,60,000	...	...	...	...	...	...	45
Total	2,16,00,888	2,16,66,000	1,96,92,000	...	...	...	...	...	...	46
TOTAL REVENUE	1,59,52,02,110	1,70,49,11,000	1,78,49,61,000	4,48,91,743	4,42,31,000	4,94,70,000	1,93,05,858	2,01,80,000	2,07,80,000	47

in each of the PROVINCES of *British India*, and in *England*, for 1919-1920.Results of 1917-1918 and 1918-1919—*continued*.

	TOTAL INDIA.						ENGLAND.			GRAND TOTAL.		
	Rupees.			Rupees converted into £ at Rs15=£1.			1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	1919-1920.
	1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	1919-1920.						
	Rs.	Rs.	Rs.	£	£	£						
1	32,41,08,688	31,20,88,000	34,02,97,000	21,607,246	20,805,900	22,686,400	...	...	...	21,607,246	20,805,900	22,686,400
2	4,61,83,538	4,84,34,000	4,58,43,000	3,078,903	3,229,000	3,056,200	...	...	...	3,078,903	3,229,000	3,056,200
3	8,24,92,306	6,32,45,000	5,87,14,000	5,499,487	4,216,300	3,914,800	...	...	...	5,499,487	4,216,300	3,914,800
4	8,59,12,830	8,87,48,000	3,14,58,000	5,727,522	5,916,500	6,097,100	...	...	...	5,727,522	5,916,500	6,097,100
5	15,24,35,485	17,35,19,000	18,23,00,000	10,181,699	11,567,900	12,158,300	7	...	...	10,181,706	11,567,900	12,158,300
6	4,29,493	4,44,000	5,19,000	28,633	29,600	34,600	...	...	...	28,633	29,600	34,600
7	16,55,48,819	18,60,48,000	20,02,86,000	11,086,588	12,408,200	13,352,400	...	...	...	11,036,588	12,408,200	13,352,400
8	9,46,21,555	10,98,18,000	20,33,23,000	6,308,104	7,320,800	13,554,900	...	...	...	6,308,104	7,320,800	13,554,900
9	4,09,69,258	4,35,63,000	5,02,92,000	2,731,284	2,904,200	3,352,900	...	...	...	2,731,284	2,904,200	3,352,900
10	79,13,852	82,99,000	85,23,000	527,590	553,300	568,200	...	...	...	527,590	553,300	568,200
11	89,65,061	90,13,000	91,99,000	597,670	600,900	613,800	...	...	...	597,670	600,900	613,800
12	1,00,95,70,893	1,04,32,14,000	1,19,07,52,000	67,304,726	69,547,600	79,883,500	7	...	...	67,304,733	69,547,600	79,883,500
13	1,29,49,516	1,60,70,000	1,89,14,000	863,301	1,071,400	1,260,900	1,306,807	2,771,500	2,376,500	2,170,108	3,842,900	3,637,400
14	6,85,25,668	7,96,49,000	8,43,54,000	4,568,378	5,809,900	5,023,600	48,312	18,000	93,200	4,616,690	5,322,900	5,716,800
15	77,61,011	2,51,51,000	2,08,48,000	517,401	1,678,700	1,356,500	...	100	...	517,401	1,676,800	1,356,500
16	35,27,243	62,05,000	65,45,000	435,150	413,700	436,300	...	...	...	435,150	413,700	436,300
17	56,95,246	73,69,000	62,04,000	379,683	491,300	413,000	...	...	...	379,683	491,300	413,000
18	19,98,686	28,30,000	19,29,000	133,246	188,700	128,600	...	...	...	133,246	188,700	128,600
19	15,44,952	20,47,000	18,83,000	102,997	136,500	125,500	...	...	...	102,997	136,500	125,500
20	48,02,070	45,56,000	48,67,000	320,188	303,700	324,500	...	...	...	320,138	303,700	324,500
21	13,89,517	15,84,000	15,68,000	92,684	105,600	104,500	292	300	300	92,926	105,900	104,800
22	5,30,257	5,44,000	4,96,000	35,351	36,200	33,100	...	...	...	35,351	36,200	33,100
23	16,56,787	20,38,000	24,76,000	110,452	135,900	165,100	...	...	...	110,452	135,900	165,100
24	48,71,749	41,06,000	33,77,000	324,768	273,700	225,100	638	1,000	900	325,421	274,700	226,000
25	2,90,16,506	3,12,79,000	2,93,45,000	1,934,434	2,085,300	1,956,300	930	1,800	1,200	1,935,364	2,086,600	1,957,500
26	26,18,729	27,61,000	27,37,000	174,582	184,000	182,500	38,074	39,600	41,400	212,656	223,600	223,900
27	14,10,741	16,50,000	15,68,000	94,049	110,000	104,500	...	...	...	94,049	110,000	104,500
28	4,71,77,799	6,60,00,000	1,80,00,000	3,145,186	4,400,000	1,066,760	...	...	...	3,145,186	4,400,000	1,066,700
29	1,82,96,470	1,74,33,000	1,61,79,000	1,210,765	1,162,200	1,078,600	196,700	28,500	83,700	1,416,465	1,190,700	1,162,300
30	6,95,03,789	8,78,44,000	3,04,84,000	4,683,582	5,856,200	2,432,300	234,774	68,100	125,100	4,868,356	5,924,300	2,557,400
31	68,76,03,407	76,55,00,000	80,00,00,000	45,840,227	51,038,300	53,333,300	107,294	20,600	48,600	45,947,521	51,053,900	53,381,900
32	31,35,30,926	36,81,64,000	46,40,00,000	20,905,395	24,544,300	30,633,400	...	...	...	20,905,395	24,544,300	30,933,400
33	1,49,16,062	1,90,00,000	1,84,00,000	994,404	1,266,000	1,226,600	...	...	...	994,404	1,266,000	1,226,600
34	35,91,06,419	37,83,36,000	31,76,00,000	23,940,428	25,222,400	21,178,300	107,294	20,600	48,600	24,047,722	25,243,000	21,221,900
35	8,52,757	1,51,000	1,50,000	23,517	10,100	10,000	70,469	94,300	141,000	93,986	104,400	151,000
36	85,94,59,176	87,84,87,000	81,77,50,000	28,963,945	25,232,500	21,183,300	177,763	114,900	189,600	24,141,708	25,347,400	21,372,900
37	4,48,58,712	4,69,88,000	4,84,04,000	2,990,581	3,132,500	3,226,900	...	...	...	2,990,581	3,132,500	3,226,900
38	3,65,38,426	2,90,59,000	2,93,84,000	1,768,895	1,937,300	1,959,000	...	...	...	1,768,895	1,937,300	1,959,000
39	45,86,046	49,86,000	48,90,000	304,408	332,400	326,000	...	...	...	304,408	332,400	326,000
40	7,59,58,184	8,10,38,000	8,28,78,000	5,063,879	5,402,200	5,511,900	...	...	...	5,063,879	5,402,200	5,511,900
41	48,53,983	48,20,000	48,44,000	323,599	321,900	323,000	...	...	...	323,599	321,900	323,000
42	1,40,84,725	1,45,08,000	1,28,39,000	988,982	967,200	855,900	244,600	283,200	238,500	1,183,582	1,200,400	1,094,400
43	12,67,425	11,07,000	11,08,000	84,495	73,800	73,900	35,853	36,000	36,000	120,348	109,800	109,900
44	48,32,333	47,01,000	44,85,000	322,155	313,400	299,000	...	...	...	322,155	313,400	299,000
45	14,16,355	13,50,000	12,60,000	94,424	90,000	84,000	...	...	...	94,424	90,000	84,000
46	2,16,00,838	2,16,60,000	1,00,92,000	1,440,056	1,444,400	1,312,800	280,453	269,200	274,500	1,720,509	1,713,600	1,587,800
47	1,65,91,99,514	1,76,92,22,000	1,80,00,00,000	110,613,94	117,948,100	120,844,100	2,049,046	3,238,100	3,060,100	112,662,347	121,186,200	123,404,200

**No. 2.—ACCOUNT showing the ESTIMATED EXPENDITURE (Imperial and Provincial)
compared with the**

HEADS OF EXPENDITURE.	INDIA, GENERAL.			N.-W. FRONTIER PROVINCE.			MADRAS.		
	1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Direct Demands on the Revenues:									
Refunds and Drawbacks	2,11,647	64,11,000	1,39,000	23,353	24,000	24,000	7,69,068	11,45,000	1
Assignments and Compensations	38,44,795	32,57,000	36,40,000	17,668	20,000	20,000	12,83,939	12,73,000	2
Charges in respect of Collection, viz.:									
Land Revenue	7,50,322	7,58,000	7,91,000	6,66,878	6,84,000	7,33,000	1,24,81,018	1,29,50,000	3
Opium (including cost of Production)	5,142	3,000	5,000	...	...	...	...	...	4
Salt (including cost of Production)	16,81,055	21,86,000	19,28,000	...	...	...	18,42,910	26,31,000	5
Stamps	—14,54,830	—14,20,000	—14,62,000	26,422	27,000	30,000	4,87,691	4,67,000	6
Excise	1,26,390	1,47,000	1,34,000	16,298	17,000	18,000	18,05,425	20,80,000	7
Customs	...	...	...	...	...	...	4,34,351	4,63,000	8
Income Tax	4,819	7,000	5,000	987	1,000	4,000	68,293	92,000	9
Forest	10,90,778	16,83,000	24,27,000	1,53,875	2,84,000	2,65,000	30,20,349	31,30,000	10
Registration	17,323	18,000	17,000	13,077	14,000	14,000	13,39,696	15,07,000	11
Total	62,73,441	1,30,50,000	76,24,000	9,18,558	10,21,000	11,08,000	2,35,32,740	2,57,37,000	12
Interest:									
Interest on Debt	9,02,87,586	12,02,66,000	12,90,53,000	...	...	...	3,49,902	3,84,000	13
Deduct—Amounts chargeable to Railways (a)	6,75,37,922	6,97,61,000	7,23,85,000	...	...	...	...	...	14
Deduct—Amounts chargeable to Irrigation	2,08,67,708	2,12,36,000	2,15,87,000	...	...	...	...	...	15
Remainder chargeable on Ordinary Debt	18,81,956	2,92,69,000	3,45,81,000	...	...	...	3,49,902	3,84,000	16
Interest on other Obligations	1,00,14,063	1,28,05,000	1,36,74,000	206	...	...	2,51,217	2,81,000	17
Total	1,18,96,019	4,20,74,000	4,82,55,000	206	...	...	6,01,119	6,65,000	18
Posts and Telegraphs	4,92,95,455	5,64,19,000	5,88,21,000	...	...	...	...	...	19
Mint	11,21,033	18,72,000	16,86,000	...	...	...	...	...	20
Salaries and Expenses of Civil Departments:									
General Administration	73,19,198	74,27,000	74,79,000	3,65,482	8,72,000	3,82,000	21,69,030	22,47,000	21
Law and Justice:									
Courts of Law	4,88,543	4,87,000	4,41,000	6,92,720	7,01,000	7,39,000	85,12,927	89,70,000	22
Jails	22,47,287	21,70,000	21,89,000	3,41,599	3,64,000	3,70,000	16,70,385	20,56,000	23
Police	24,40,281	25,51,000	25,42,000	25,71,897	25,53,000	27,51,000	1,17,33,361	1,20,46,000	24
Ports and Pilotage	...	...	...	...	...	...	51,371	49,000	25
Education	10,82,242	13,21,000	45,79,000	5,93,682	6,90,000	7,42,000	94,04,674	1,08,00,000	26
Ecclesiastical	2,13,483	2,05,000	2,13,000	61,816	68,000	75,000	3,54,978	3,59,000	27
Medical	10,86,403	11,62,000	12,45,000	1,52,872	1,51,000	2,31,000	21,72,444	25,95,000	28
Sanitation	7,66,510	10,51,000	24,20,000	2,25,120	1,52,000	2,17,000	16,42,576	14,70,000	29
Political	2,19,20,582	4,17,41,000	1,71,28,000	46,50,458	48,40,000	49,11,000	1,92,374	1,88,000	30
Agriculture	11,23,819	11,26,000	12,35,000	70,017	90,000	1,38,000	12,87,441	15,65,000	31
Scientific and Miscellaneous Departments	41,11,969	41,62,000	41,66,000	11,478	12,000	12,000	13,77,863	17,09,000	32
Total	4,28,00,317	6,84,03,000	4,36,37,000	97,86,591	99,83,000	1,05,68,000	4,05,69,424	4,40,54,000	33
Miscellaneous Civil Charges:									
Territorial and Political Pensions	1,91,382	2,06,000	1,95,000	41,813	85,000	60,000	2,90,101	2,81,000	34
Civil Furlough and Absentee Allowances	9,876	4,000	4,000	...	...	...	6,220	33,000	35
Superannuation Allowances and Pensions	15,49,709	16,00,000	15,92,000	1,80,022	1,68,000	2,06,000	33,64,625	36,35,000	36
Stationery and Printing	27,31,574	36,62,000	16,62,000	1,07,436	1,07,000	1,38,000	23,42,660	22,16,000	37
Miscellaneous	33,45,190	27,30,000	18,50,000	42,420	76,000	58,000	6,75,668	7,10,000	38
Total	78,27,731	82,02,000	53,03,000	3,71,191	4,66,000	4,57,000	66,79,174	68,75,000	39
Famine Relief and Insurance:									
Famine Relief	474	2,89,000	...	...	...	...	802	75,000	40
Construction of Protective Railways	—299	—5,000	...	...	...	...	...	...	41
Construction of Protective Irrigation Works	...	...	—93,000	...	...	...	2,62,897	2,20,000	42
Reduction or Avoidance of Debt	97,77,096	31,000	...	...	...	...	...	...	43
Total	97,77,271	3,15,000	—93,000	...	...	...	2,63,699	2,95,000	44
Carried forward	12,89,91,267	18,58,35,000	16,52,33,000	1,10,26,546	1,14,70,000	1,21,33,000	7,16,46,156	7,76,26,000	45

ACCOUNTS, 1917-1918.

	India	India converted into £ at Rs. = £1.	England.	TOTAL.
(a) Included under the following heads:—	Rs.	£	£	£
State Railways: Interest on Debt	6,72,82,596	4,485,506	3,571,703	8,057,209
Interest chargeable against Companies on Advances	2,55,326	...	81,250	96,272
TOTAL	6,75,37,922	4,502,528	3,652,953	8,155,481

in each of the PROVINCES of *British India*, and in *England*, for 1919-1920.
RESULTS OF 1917-1918 and 1918-1919.

	BOMBAY.				BENGAL.			CARRIED FORWARD.		
	1919-1920.	1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	1919-1920.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	8,76,000	40,61,950	62,13,000	55,05,000	18,96,238	27,00,000	20,89,000	69,62,256	1,64,93,000	86,33,000
2	12,69,000	1,07,18,597	1,11,55,000	1,11,04,000	2,07,186	2,89,000	2,67,000	1,60,67,185	1,59,44,000	1,68,00,000
3	1,84,24,000	84,84,940	1,00,85,000	1,03,56,000	52,86,519	55,18,000	58,85,000	2,76,19,677	3,00,05,000	3,11,89,000
4	...	...	...	...	29,746	80,000	33,000	34,888	83,000	38,000
5	28,45,000	24,92,776	31,86,000	38,84,000	2,68,827	2,72,000	2,74,000	62,83,568	82,75,000	89,31,000
6	4,62,000	3,13,188	3,35,000	3,22,000	6,30,197	6,31,000	6,83,000	—1,332	43,000	85,000
7	23,46,000	11,13,522	12,95,000	14,52,000	9,99,661	10,47,000	11,37,000	40,61,296	45,86,000	49,87,000
8	4,99,000	16,77,854	18,50,000	19,29,000	13,85,172	14,42,000	15,09,000	34,97,377	37,54,000	39,87,000
9	1,10,000	2,12,554	3,06,000	4,31,000	1,81,693	1,96,000	2,23,000	4,68,346	6,02,000	7,78,000
10	37,25,000	33,53,715	40,50,000	41,43,000	7,38,713	8,30,000	7,66,000	83,57,430	1,08,27,000	1,13,26,000
11	16,20,000	8,87,364	4,84,000	4,82,000	11,41,039	11,25,000	12,21,000	28,98,469	31,48,000	33,54,000
12	2,70,76,000	3,27,61,460	3,98,69,000	3,96,08,000	1,27,62,991	1,40,30,000	1,40,87,000	7,62,49,190	9,37,07,000	8,95,03,000
13	4,20,000	5,60,319	6,72,000	9,47,000	4,72,123	4,42,000	4,47,000	9,16,69,980	12,17,64,000	13,08,67,000
14	...	...	...	...	...	...	...	6,75,87,944	6,97,61,000	7,28,85,000
15	...	...	...	...	...	...	...	2,08,67,708	2,12,30,000	2,15,87,000
16	4,20,000	5,60,319	6,72,000	9,47,000	4,72,123	4,42,000	4,47,000	32,64,300	3,07,67,000	3,63,95,000
17	3,13,000	5,09,822	5,22,000	5,53,000	2,25,163	2,58,000	3,00,000	1,10,00,471	1,38,66,000	1,48,40,000
18	7,33,000	10,70,141	11,94,000	15,00,000	6,97,286	7,00,000	7,47,000	1,42,64,771	4,46,33,000	5,12,35,000
19	...	...	...	...	...	...	...	4,92,95,455	5,64,19,000	5,88,21,000
20	...	10,76,284	15,03,000	12,49,000	...	...	...	21,97,317	33,75,000	29,35,000
21	22,13,000	29,63,738	31,93,000	32,28,000	31,02,736	31,31,000	30,75,000	1,59,40,134	1,63,70,000	1,63,77,000
22	98,76,000	57,24,837	61,80,000	63,03,000	1,00,08,704	1,04,20,000	1,04,35,000	2,54,27,731	2,67,58,000	2,77,94,000
23	18,23,000	13,97,457	19,42,000	18,04,000	30,35,129	33,36,000	30,04,000	56,91,857	98,58,000	91,90,000
24	1,86,51,000	1,07,83,587	1,16,00,000	1,45,32,000	1,26,13,287	1,30,45,000	1,36,21,000	4,01,42,413	4,17,95,000	4,70,97,000
25	49,000	1,09,894	1,27,000	1,65,000	11,60,185	12,47,000	13,31,000	13,21,390	14,23,000	15,45,000
26	1,28,98,000	79,95,711	1,11,91,000	1,32,06,000	80,92,061	85,00,000	97,86,000	2,71,68,970	3,25,02,000	4,12,11,000
27	3,77,000	3,75,670	3,83,000	3,92,000	1,81,113	1,93,000	1,98,000	11,86,560	12,08,000	12,55,000
28	36,67,000	20,34,113	24,16,000	36,17,000	28,04,071	26,67,000	27,69,000	82,49,903	69,91,000	1,15,29,000
29	24,35,000	7,83,445	15,89,000	23,10,000	4,69,180	9,04,000	18,66,000	38,86,831	51,66,000	92,8,000
30	1,07,000	11,27,858	11,24,000	11,03,000	2,85,215	2,94,000	2,86,000	2,81,76,187	4,81,87,000	2,35,95,000
31	20,97,000	14,63,350	17,00,000	22,85,000	11,71,522	15,84,000	17,48,000	51,16,149	60,15,000	75,03,000
32	22,93,000	2,83,654	4,48,000	9,30,000	5,57,346	22,11,000	10,70,000	63,42,310	85,42,000	84,71,000
33	5,15,46,000	3,50,63,254	4,18,93,000	4,98,75,000	4,34,80,549	4,74,82,000	4,91,89,000	17,16,50,135	20,68,15,000	20,48,15,000
34	2,82,000	4,35,993	4,60,000	4,59,000	7,12,113	7,15,000	7,12,000	16,70,902	17,47,000	17,08,000
35	19,000	6,942	14,000	5,000	600	1,000	1,000	23,638	52,000	29,000
36	37,31,000	41,42,195	44,13,000	45,69,000	34,11,260	35,48,000	35,94,000	1,26,47,820	1,33,94,000	1,36,92,000
37	23,84,000	21,80,872	29,26,000	29,51,000	15,12,313	16,33,000	16,33,000	88,74,855	1,05,44,000	87,68,000
38	17,45,000	10,94,450	16,02,000	16,18,000	5,03,974	9,96,000	11,07,000	56,61,603	61,14,000	63,73,000
39	81,61,000	78,60,452	94,15,000	96,02,000	61,40,269	68,93,000	70,47,000	2,88,78,817	3,18,51,000	3,05,70,000
40	2,00,000	19,775	70,00,000	60,00,000	...	...	2,00,000	21,051	78,64,000	64,00,000
41	...	...	...	...	...	...	...	—299	—5,000	...
42	1,02,000	26,39,337	27,76,000	29,88,000	403	5,000	2,000	29,02,637	30,01,000	30,59,000
43	...	...	...	...	...	...	...	97,77,096	81,000	...
44	3,62,000	26,59,113	97,76,000	89,88,000	403	5,000	2,02,000	1,27,00,485	1,03,91,000	94,59,000
45	8,78,78,000	8,04,90,708	10,36,50,000	11,08,22,000	6,30,81,498	6,91,10,000	7,12,72,000	35,52,36,170	44,71,91,000	44,73,38,000

REVISED ESTIMATE, 1918-1919.

BUDGET ESTIMATE, 1919-1920.

India.	India converted into £ at R15=£1.	England.	TOTAL.	India.	India converted into £ at R15=£1.	England.	TOTAL.
Rs.	£	£	£	Rs.	£	£	£
6,94,45,000	4,62,900	3,555,400	3,185,100	7,25,52,000	4,836,800	3,618,400	8,455,200
8,16,000	...	...	102,200	8,33,000	22,200	61,200	103,400
6,97,61,000	4,651,000	...	3,287,300	7,28,85,000	4,859,000	3,699,600	8,558,600

No. 2.—Account showing the Estimated Expenditure (Imperial and Provincial)
compared with the

HEADS OF EXPENDITURE.	BROUGHT FORWARD.			UNITED PROVINCES OF AGRA AND OUDH.			PUNJAB.		
	1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Direct Demands on the Revenues:									
Refunds and Drawbacks	69,62,256	1,64,93,000	86,83,000	3,18,216	3,70,000	3,38,000	2,43,855	2,26,000	1
Assignments and Compensations	1,60,67,185	1,59,44,000	1,63,00,000	3,17,991	3,13,000	3,27,000	92,802	97,000	2
Charges in respect of Collection, viz.:									
Land Revenue	2,76,19,677	3,00,05,000	3,11,89,000	96,19,515	1,02,39,000	96,88,000	46,58,607	50,65,000	3
Opium (including cost of Production)	34,888	33,000	38,000	1,65,75,926	2,00,16,000	1,56,44,000	...	...	4
Salt (including cost of Production)	62,83,568	82,75,000	89,31,000	...	...	...	...	...	5
Stamps	—1,332	40,000	35,000	2,78,032	2,64,000	2,74,000	1,86,036	1,86,000	6
Excise	40,61,296	45,86,000	49,87,000	4,77,087	4,91,000	5,38,000	2,35,130	2,89,000	7
Customs	34,97,377	37,54,000	39,37,000	...	...	...	...	...	8
Income Tax	4,68,346	6,02,000	7,73,000	...	40,000	3,50,000	82,731	62,000	9
Forest	83,57,430	1,08,27,000	1,13,26,000	82,04,928	47,41,000	67,02,000	11,58,048	18,92,000	10
Registration	28,98,499	31,48,000	33,54,000	3,03,278	3,07,000	3,06,000	1,26,694	1,34,000	11
Total	7,62,49,190	9,37,07,000	8,95,03,000	3,10,94,973	3,67,81,000	3,41,67,000	67,33,903	79,01,000	12
Interest:									
Interest on Debt	9,16,69,930	12,17,64,000	13,08,67,000	10,33,792	14,01,000	19,11,000	1,93,473	2,07,000	13
<i>Deduct—Amounts chargeable to Railways</i>	<i>6,75,37,922</i>	<i>6,97,61,000</i>	<i>7,28,85,000</i>	...	...	...	...	...	14
„ „ Irrigation	2,08,67,708	2,12,36,000	2,15,87,000	...	...	...	...	...	15
Remainder chargeable on Ordinary Debt	32,64,300	3,07,67,000	3,63,95,000	10,33,792	14,01,000	19,11,000	1,93,473	2,07,000	16
Interest on other Obligations	1,10,00,471	1,38,66,000	1,48,40,000	8,31,157	8,39,000	15,76,000	1,86,180	2,08,000	17
Total	1,42,64,771	4,43,33,000	5,12,35,000	18,64,949	22,40,000	34,87,000	3,79,653	4,15,000	18
Posts and Telegraphs	4,92,95,455	5,64,19,000	5,88,21,000	...	...	...	...	...	19
Mint	21,97,317	33,75,000	29,35,000	...	...	...	...	...	20
Salaries and Expenses of Civil Departments:									
General Administration	1,59,40,134	1,63,70,000	1,63,77,000	22,71,050	23,52,000	23,29,000	16,81,912	16,61,000	21
Law and Justice:									
Courts of Law	2,54,27,731	2,67,58,000	2,77,94,000	66,85,224	69,45,000	69,35,000	44,48,490	45,81,000	22
Jails	86,91,857	98,58,000	91,90,000	23,29,290	30,05,000	27,21,000	19,43,939	21,72,000	23
Police	4,01,42,413	4,17,95,000	4,70,97,000	1,25,49,922	1,33,83,000	1,34,91,000	66,22,218	70,08,000	24
Ports and Pilotage	13,21,390	14,23,000	15,45,000	...	...	...	...	...	25
Education	2,71,68,370	3,25,02,000	4,12,11,000	66,18,623	74,51,000	1,06,63,000	44,46,821	53,42,000	26
Ecclesiastical	11,83,560	12,08,000	12,55,000	2,40,029	2,73,000	2,93,000	2,61,785	2,84,000	27
Medical	82,49,903	89,91,000	1,15,29,000	13,92,604	15,51,000	17,92,000	9,25,806	11,11,000	28
Sanitation	38,86,831	51,66,000	92,48,000	22,45,546	19,33,000	20,71,000	9,81,300	7,79,000	29
Political	2,81,76,487	4,81,87,000	2,35,95,000	1,34,561	1,57,000	2,29,000	5,91,287	6,95,000	30
Agriculture	51,16,149	60,15,000	75,03,000	14,48,422	17,66,000	18,28,000	13,62,967	17,60,000	31
Scientific and Miscellaneous Departments	63,42,310	85,42,000	84,71,000	1,52,149	2,05,000	2,03,000	4,39,951	1,71,000	32
Total	17,16,50,135	20,68,15,000	20,48,15,000	3,60,67,440	3,89,71,000	4,26,55,000	2,34,06,476	2,55,54,000	33
Miscellaneous Civil Charges:									
Territorial and Political Pensions	16,70,902	17,47,000	17,08,000	7,35,697	7,28,000	7,84,000	69,061	70,000	34
Civil Furlough and Absentee Allowances	23,638	52,000	29,000	103	...	1,000	2,442	...	35
Superannuation Allowances and Pensions	1,26,47,820	1,33,94,000	1,36,92,000	38,61,161	39,53,000	41,60,000	25,85,752	26,19,000	36
Stationery and Printing	88,74,855	1,05,44,000	87,08,000	8,60,949	9,89,000	9,16,000	7,80,654	8,12,000	37
Miscellaneous	56,61,602	61,14,000	68,73,000	2,99,099	6,10,000	30,39,000	15,76,708	21,02,000	38
Total	2,88,78,817	3,18,51,000	3,05,70,000	57,77,009	64,80,000	89,00,000	49,66,617	56,03,000	39
Famine Relief and Insurance:									
Famine Relief	21,051	73,64,000	64,00,000	4,117	20,50,000	92,06,000	—4,531	3,00,000	40
Construction of Protective Railways	—299	—5,000	...	...	...	...	...	...	41
Construction of Protective Irrigation Works	29,02,637	30,01,000	30,59,000	6,71,875	3,30,000	7,32,000	...	...	42
Reduction or Avoidance of Debt	97,77,096	81,000	...	...	...	...	...	...	43
Total	1,27,00,485	1,03,91,000	94,59,000	6,75,992	23,80,000	99,38,000	—4,531	3,00,000	44
Carried forward	85,52,36,170	44,71,91,000	44,73,88,000	7,54,80,363	8,68,52,000	8,00,000	3,54,62,118	3,97,78,000	45

in each of the Provinces of *British India*, and in *England*, for 1919-1920.
Results of 1917-1918 and 1918-1919—continued.

	BURMA.				BIHAR AND ORISSA.			CARRIED FORWARD.		
	1919-1920.	1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	1912-1920.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2,53,000	10,59,929	12,97,000	9,00,000	88,980	1,15,000	1,09,000	86,73,236	1,85,01,000	1,02,83,000
2	98,000	200	1,000	1,000	1,06,181	1,07,000	1,07,000	1,65,84,859	1,64,62,000	1,68,83,000
3	54,75,000	60,19,036	72,59,000	70,26,000	32,29,884	32,23,000	31,17,000	5,11,46,669	5,57,91,000	5,64,95,000
4	...	...	...	...	...	...	...	1,66,10,814	2,00,49,000	1,56,82,000
5	...	44,880	46,000	46,000	76,787	77,000	77,000	64,05,235	83,98,000	90,54,000
6	1,98,000	87,327	1,00,000	99,000	2,10,148	2,20,000	2,32,000	7,60,211	8,10,000	8,88,000
7	2,96,000	12,56,312	12,91,000	12,95,000	5,86,520	6,42,000	7,46,000	66,16,345	72,49,000	78,62,000
8	...	7,63,067	8,38,000	7,56,000	14,884	16,000	18,000	42,75,328	46,08,000	47,11,000
9	1,08,000	57,664	65,000	80,000	45,473	49,000	49,000	6,04,214	8,18,000	18,80,000
10	26,15,000	54,87,178	54,83,000	64,37,000	3,90,717	4,21,000	5,51,000	1,85,98,301	2,33,64,000	2,78,81,000
11	1,37,000	1,04,912	1,06,000	1,08,000	3,77,273	4,04,000	5,04,000	38,10,656	40,99,000	43,09,000
12	91,80,000	1,48,80,505	1,64,86,000	1,67,48,000	51,26,797	52,74,000	54,10,000	13,40,85,368	16,01,49,000	15,50,08,000
13	2,26,000	1,37,539	1,80,000	2,14,000	1,13,345	1,09,000	1,69,000	9,31,48,079	12,36,61,000	13,83,87,000
14	...	...	...	...	...	...	...	6,75,37,923	6,97,61,000	7,28,85,000
15	...	...	...	...	...	...	...	2,08,67,708	2,12,36,000	2,15,87,000
16	2,26,000	1,37,539	1,80,000	2,14,000	1,13,345	1,09,000	1,69,000	47,42,449	3,28,64,000	3,89,15,000
17	2,83,000	1,33,133	1,68,000	1,85,000	1,40,109	1,36,000	1,47,000	1,22,91,050	1,52,17,000	1,69,81,000
18	4,59,000	2,70,872	3,48,000	3,99,000	2,53,454	2,45,000	3,16,000	1,70,83,499	4,78,81,000	5,58,96,000
19	...	...	...	...	...	...	...	4,92,95,455	5,64,19,000	5,86,21,000
20	...	...	...	...	...	...	...	21,97,317	33,75,000	29,35,000
21	16,72,000	23,67,747	23,23,000	23,45,000	16,68,365	17,28,000	17,22,000	2,39,29,208	2,44,24,000	2,44,45,000
22	48,18,000	49,19,585	48,00,000	49,82,000	42,62,111	42,61,000	43,30,000	4,57,43,141	4,73,45,000	4,88,59,000
23	20,45,000	16,04,181	15,34,000	15,91,000	16,07,764	20,43,000	19,70,000	1,61,76,981	1,86,12,000	1,75,17,000
24	72,83,000	1,40,07,545	1,51,11,000	1,40,75,000	49,24,252	53,17,000	55,15,000	7,82,46,370	8,25,64,000	8,74,11,000
25	...	15,65,900	15,98,000	16,80,000	4,545	6,000	6,000	28,91,835	30,27,000	32,31,000
26	60,44,000	35,22,321	42,35,000	41,92,000	40,31,570	44,81,000	49,95,000	4,57,87,705	5,40,11,000	6,71,05,000
27	2,55,000	1,35,100	1,28,000	1,48,000	39,215	42,000	43,000	18,62,689	19,35,000	20,24,000
28	17,84,000	16,94,198	18,41,000	19,25,000	7,60,221	8,99,000	10,04,000	1,30,22,732	1,43,93,000	1,80,34,000
29	10,64,000	8,10,417	8,96,000	9,31,000	2,41,857	3,79,000	5,89,000	61,65,951	91,53,000	1,39,03,000
30	5,91,000	12,24,963	12,75,000	16,13,000	59,228	55,000	78,000	3,01,88,526	5,03,69,000	2,61,06,000
31	26,37,000	7,52,084	7,33,000	8,08,000	6,01,247	7,05,000	7,58,000	92,80,819	1,09,79,000	1,36,84,000
32	2,07,000	1,24,683	1,46,000	1,53,000	41,067	82,000	1,06,000	68,00,160	91,46,000	91,40,000
33	2,84,30,000	3,27,28,624	3,46,20,000	3,44,43,000	1,82,41,442	1,99,98,000	2,11,16,000	28,20,94,117	32,59,58,000	33,14,59,000
34	70,000	1,22,079	1,30,000	1,63,000	73,749	57,000	53,000	26,71,488	27,32,000	27,78,000
35	...	...	...	...	3,244	5,000	5,000	29,427	57,000	35,000
36	27,26,000	12,02,419	14,50,000	14,68,000	9,94,531	10,36,000	10,58,000	2,13,11,683	2,24,52,000	2,30,99,000
37	9,18,000	6,32,658	8,28,000	9,12,000	7,07,170	7,03,000	6,78,000	1,18,06,286	1,38,74,000	1,21,92,000
38	25,45,000	5,73,993	5,73,000	5,64,000	2,28,885	2,44,000	5,96,000	83,41,787	98,43,000	1,31,17,000
39	62,59,000	25,81,149	29,79,000	31,02,000	20,07,079	20,45,000	23,90,000	4,41,60,671	4,89,58,000	5,12,21,000
40	4,00,000	...	...	...	18,290	1,00,000	16,00,000	38,927	98,14,000	1,76,06,000
41	...	...	...	...	...	...	...	—299	—5,000	...
42	...	...	...	...	1,07,576	1,64,000	1,97,000	36,82,088	34,95,000	39,88,000
43	...	...	...	...	...	...	...	97,77,096	31,000	...
44	4,00,000	...	...	...	1,25,866	2,64,000	17,97,000	1,34,97,812	1,33,35,000	2,15,94,000
45	4,47,28,000	5,04,10,950	5,72,19,000	5,46,92,000	2,57,54,638	2,78,26,000	3,10,29,000	54,23,64,239	65,60,75,000	67,69,34,000

No. 2.—Account showing the Estimated Expenditure (Imperial and Provincial)
compared with the

HEADS OF EXPENDITURE.	BROUGHT FORWARD.			CENTRAL PROVINCES AND BEHAR.			ASSAM.			
	1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	1919-1920.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Direct Demands on the Revenues:										
Refunds and Draw-backs	86,73,236	1,85,01,000	1,02,83,000	1,01,748	1,05,000	1,10,000	43,859	1,21,000	55,000	1
Assignments and Compensations	1,65,84,359	1,64,62,000	1,68,33,000	25,54,961	25,54,000	25,54,000	48,796	55,000	55,000	2
Charges in respect of Collection, viz. :—										
Land Revenue	5,11,46,669	5,57,91,000	5,64,95,000	39,61,980	42,20,000	41,52,000	15,93,203	15,78,000	16,18,000	3
Opium (including cost of Production)	1,66,10,814	2,00,49,000	1,56,82,000	...	...	...	...	...	...	4
Salt (including cost of Production)	64,05,235	83,98,000	90,54,000	...	...	...	844	1,000	1,000	5
Stamps	7,60,211	8,10,000	8,38,000	1,20,154	1,25,000	1,28,000	43,775	44,000	46,000	6
Excise	66,16,345	72,49,000	78,63,000	5,28,428	5,56,000	5,73,000	1,19,964	2,35,000	1,24,000	7
Customs	42,75,828	46,08,000	47,11,000	...	...	...	...	...	...	8
Income Tax	6,04,214	8,18,000	13,60,000	29,127	42,000	63,000	4,428	5,000	5,000	9
Forest	1,85,98,301	2,38,64,000	2,76,31,000	18,72,124	20,40,000	21,65,000	6,86,627	7,18,000	9,02,000	10
Registration	38,10,656	40,99,000	43,09,000	1,62,399	1,73,000	1,64,000	67,108	66,000	75,000	11
Total	13,40,85,368	16,01,49,000	15,50,08,000	98,30,921	98,15,000	99,09,000	26,08,603	28,18,000	28,76,000	12
Interest:										
Interest on Debt	9,81,48,079	12,36,61,000	13,33,87,000	1,55,931	1,93,000	3,03,000	1,62,312	1,48,000	1,10,000	13
Deduct—Amounts chargeable to Railways	6,75,37,928	6,97,61,000	7,28,85,000	...	...	...	...	...	...	14
Deduct—Amounts chargeable to Irrigation	2,08,67,708	2,12,36,000	2,15,87,000	...	...	...	...	...	...	15
Remainder chargeable on Ordinary Debt	47,42,449	3,26,64,000	3,89,15,000	1,55,931	1,93,000	3,03,000	1,62,312	1,48,000	1,10,000	16
Interest on other Obligations	1,22,91,950	1,52,17,000	1,69,81,000	1,05,529	1,36,000	1,55,000	42,206	50,000	58,000	17
Total	1,70,33,499	4,78,81,000	5,58,96,000	2,61,460	3,29,000	4,58,000	2,04,518	1,96,000	1,63,000	18
Posts and Telegraphs	4,92,95,455	5,64,19,000	5,88,21,000	...	...	...	...	...	...	19
Mint	21,97,317	33,75,000	29,35,000	...	...	...	...	...	...	20
Salaries and Expenses of Civil Departments:										
General Administration	2,39,29,208	2,44,24,000	2,44,45,000	11,54,664	11,87,000	11,53,000	7,62,184	7,95,000	7,85,000	21
Law and Justice:										
Courts of Law	4,57,43,141	4,73,45,000	4,88,59,000	30,12,340	31,67,000	31,31,000	10,44,450	10,76,000	10,75,000	22
Jails	1,61,76,981	1,86,12,000	1,75,17,000	7,28,647	9,15,000	8,21,000	3,33,765	3,49,000	3,69,000	23
Police	7,82,46,370	8,25,64,000	8,74,11,000	36,33,167	39,19,000	37,97,000	23,71,725	40,90,000	38,38,000	24
Ports and Pilotage	28,91,835	30,27,000	32,31,000	...	...	...	61,340	71,000	68,000	25
Education	4,57,87,705	5,40,11,000	6,71,05,000	34,54,339	37,69,000	39,97,000	15,04,416	15,96,000	20,31,000	26
Ecclesiastical	18,62,689	19,35,000	20,34,000	1,03,055	1,25,000	1,31,000	20,051	26,000	28,000	27
Medical	1,30,22,732	1,43,93,000	1,80,34,000	8,66,858	8,44,000	10,34,000	5,44,054	5,35,000	5,91,000	28
Sanitation	81,65,951	91,53,000	1,39,03,000	7,77,524	8,49,000	6,21,000	1,74,713	3,09,000	3,67,000	29
Political	3,01,86,526	5,03,69,000	2,61,06,000	33,160	89,000	40,000	5,32,735	5,45,000	3,98,000	30
Agriculture	92,80,819	1,09,79,000	1,36,84,000	8,81,386	9,65,000	10,68,000	3,82,134	3,34,000	4,32,000	31
Scientific and Miscellaneous Departments	68,00,160	91,46,000	91,40,000	1,55,593	2,41,000	3,52,000	84,237	82,000	95,000	32
Total	28,20,94,117	32,59,58,000	35,14,59,000	1,48,00,706	1,60,20,000	1,61,45,000	77,65,804	98,08,000	1,00,72,000	33
Miscellaneous Civil Charges:										
Territorial and Political Pensions	23,71,488	27,32,000	27,78,000	1,69,039	1,78,000	1,76,000	7,124	8,000	8,000	34
Civil Furlough and Absentee Allowances	29,427	57,000	35,000	...	...	...	...	...	...	35
Superannuation Allowances and Pensions	2,13,11,683	2,24,52,000	2,30,99,000	11,14,168	11,10,000	11,45,000	3,23,096	3,40,000	3,57,000	36
Stationery and Printing	1,13,06,286	1,38,74,000	1,21,92,000	4,04,489	4,23,000	4,91,000	1,50,041	1,64,000	1,86,000	37
Miscellaneous	83,41,787	98,48,000	1,31,17,000	2,25,602	2,87,000	13,67,000	4,80,486	4,94,000	5,45,000	38
Total	4,41,60,671	4,89,58,000	5,12,21,000	19,13,278	19,33,000	30,79,000	9,40,749	10,06,000	10,96,000	39
Famine Relief and Insurance:										
Famine Relief	38,927	98,14,000	1,76,06,000	...	3,50,000	39,30,000	17,549	...	...	40
Construction of Protective Railways	—299	—5,000	...	...	...	...	...	...	...	41
Construction of Protective Irrigation Works	33,82,088	34,95,000	39,88,000	14,62,313	13,00,000	13,00,000	...	...	...	42
Reduction or Avoidance of Debt	97,77,096	31,000	...	...	...	...	...	...	...	43
Total	1,34,97,812	1,33,85,000	2,15,94,000	14,62,313	16,50,000	52,30,000	17,549	...	...	44
Carried forward	54,23,64,239	65,60,75,000	67,69,34,000	2,77,68,678	2,96,07,000	3,48,21,000	1,00,000	1,38,28,000	1,42,07,000	45

in each of the Provinces of *British India*, and in *England*, for 1919-1920,
Results of 1917-1918 and 1919-1920—continued.

	TOTAL INDIA.						ENGLAND.			GRAND TOTAL.		
	Rupees.			Rupees converted into £ at Rs.15=£1.			1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	1919-1920.
	1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	1919-1920.						
	Rs.	Rs.	Rs.	£	£	£				£	£	£
1	88,18,843	1,87,27,000	1,08,98,000	587,922	1,248,500	698,200	...	...	...	587,922	1,248,500	698,200
2	1,91,88,116	1,90,71,000	1,94,42,000	1,279,208	1,271,400	1,296,100	...	...	...	1,279,208	1,271,400	1,296,100
3	5,67,01,851	6,15,89,000	6,22,60,000	3,780,124	4,105,900	4,150,700	2,152	1,300	1,600	3,782,276	4,107,200	4,152,300
4	1,66,10,814	2,00,49,000	1,56,82,000	1,107,387	1,336,600	1,045,500	1,395	600	600	1,108,782	1,337,200	1,046,100
5	64,06,079	83,99,000	90,55,000	427,072	559,900	603,700	385	2,100	1,000	427,457	563,000	604,700
6	9,24,140	9,79,000	10,12,000	61,609	65,500	67,500	114,713	145,000	98,700	176,323	210,300	166,200
7	72,64,737	80,40,000	85,59,000	484,316	536,000	570,600	232	400	100	484,548	536,400	570,700
8	42,75,328	46,08,000	47,11,000	285,022	307,200	314,000	254	100	100	285,276	307,300	314,100
9	6,37,769	8,65,000	14,28,000	42,518	57,700	95,200	...	...	...	42,518	57,700	95,200
10	2,11,57,052	2,61,17,000	3,06,98,000	1,410,470	1,741,100	2,046,500	572	1,600	5,000	1,411,042	1,742,700	2,051,500
11	40,40,163	43,38,000	45,48,000	269,344	289,200	303,200	...	...	...	269,344	289,200	303,200
12	14,60,24,892	17,27,82,000	16,77,93,000	9,734,992	11,518,800	11,186,200	119,703	151,100	107,100	9,854,695	11,669,900	11,293,300
13	9,34,66,322	12,40,00,000	13,88,00,000	6,231,088	8,266,700	8,920,000	9,938,905	8,400,600	7,819,900	16,169,993	16,667,300	16,739,900
14	6,75,37,922	6,97,61,000	7,28,85,000	4,502,528	4,650,800	4,859,000	3,652,953	3,636,600	3,609,600	8,155,481	8,287,400	8,558,000
15	2,08,67,708	2,12,36,000	2,15,87,000	1,391,180	1,415,700	1,439,100	124,415	124,500	124,600	1,515,595	1,540,200	1,563,700
16	50,60,692	3,30,03,000	3,93,28,000	337,380	2,200,200	2,621,900	6,161,537	4,639,500	3,995,700	6,498,917	6,839,700	6,617,600
17	1,24,38,785	1,54,03,000	1,71,89,000	829,252	1,026,900	1,145,900	...	...	...	829,252	1,026,900	1,145,900
18	1,74,99,477	4,84,06,000	5,65,17,000	1,166,632	3,227,100	3,767,800	6,161,537	4,639,500	3,995,700	7,328,169	7,866,600	7,763,500
19	4,92,95,455	5,64,19,000	5,88,21,000	3,286,364	3,761,300	3,921,400	281,366	355,200	658,800	3,567,730	4,116,500	4,580,200
20	21,97,317	33,75,000	29,35,000	146,488	225,000	195,700	20,894	42,000	88,800	167,382	267,000	284,500
21	2,58,46,056	2,64,06,000	2,63,83,000	1,723,071	1,760,400	1,758,900	441,845	674,800	592,400	2,164,916	2,435,200	2,351,300
22	4,97,99,931	5,15,88,000	5,30,65,000	3,319,995	3,439,200	3,537,700	787	1,300	5,600	3,320,782	3,440,500	3,543,500
23	1,72,39,393	1,98,76,000	1,87,07,000	1,149,293	1,325,100	1,247,100	28	...	...	1,149,321	1,325,100	1,247,100
24	8,42,58,262	9,05,73,000	9,50,46,000	5,616,751	6,038,200	6,336,400	336	1,400	3,500	5,617,087	6,039,000	6,339,900
25	29,53,175	30,98,000	32,94,000	196,878	206,500	219,600	...	...	...	196,878	206,500	219,600
26	5,07,46,460	5,93,76,000	7,31,33,000	3,383,097	3,958,400	4,875,600	11,577	14,800	13,000	3,394,674	3,973,200	4,888,600
27	19,85,828	20,86,000	21,83,000	132,389	139,100	145,500	281	800	900	132,670	139,900	146,400
28	1,44,83,644	1,57,72,000	1,96,59,000	962,243	1,051,500	1,310,600	553	14,100	37,500	962,796	1,065,600	1,348,100
29	91,18,188	1,03,11,000	1,48,91,000	607,879	687,400	992,700	1,463	1,500	1,500	609,142	688,900	994,200
30	3,07,52,361	3,09,53,000	2,65,44,000	2,050,157	3,306,800	1,769,600	42,112	21,700	14,200	2,092,269	3,418,500	1,783,800
31	1,04,94,339	1,22,78,000	1,51,84,000	699,623	818,500	1,012,200	2,510	6,400	5,400	702,133	824,900	1,017,600
32	70,39,990	94,69,000	95,87,000	469,333	631,300	639,100	43,367	44,300	29,900	512,700	675,600	669,000
33	30,46,60,627	35,17,86,000	35,76,76,000	20,310,709	23,452,700	23,845,000	544,659	781,100	704,100	20,855,368	24,233,500	24,549,100
34	28,47,651	29,13,000	29,62,000	189,843	194,200	197,500	10,430	-7,600	3,400	200,273	186,600	200,900
35	29,427	57,000	35,000	1,962	3,800	2,300	180,502	142,000	300,000	182,464	145,800	302,300
36	2,27,48,949	2,39,02,000	2,46,01,000	1,516,597	1,593,500	1,640,100	1,968,596	1,967,000	1,978,000	3,485,198	3,560,500	3,618,100
37	1,23,60,796	1,44,61,000	1,27,69,000	824,038	964,100	851,300	128,152	125,200	138,300	952,205	1,089,300	989,000
38	90,37,875	1,06,24,000	1,50,29,000	601,858	708,200	1,001,900	496,714	567,000	26,300	1,098,572	1,275,200	1,028,200
39	4,70,14,698	5,19,57,000	5,53,96,000	3,134,318	3,463,800	3,693,100	2,784,394	2,793,600	2,446,000	5,918,707	6,257,400	6,139,100
40	56,476	1,01,64,000	2,15,38,000	3,765	677,600	1,435,800	...	...	...	3,765	677,600	1,435,800
41	-299	-5,000	...	-20	-300	...	...	...	...	-20	-300	...
42	51,44,401	47,95,000	52,88,000	342,960	319,600	352,500	1,489	1,000	800	344,449	320,600	353,800
43	97,77,096	81,000	...	651,806	2,100	...	...	...	...	651,806	2,100	...
44	1,49,77,674	1,49,85,000	2,68,24,000	998,514	999,000	1,788,300	1,489	1,000	800	1,000,000	1,000,000	1,789,100
45	72,69,62,000	...	...	88,778,009	48,647,400	48,397,500	9,914,042	8,763,500	8,001,300	48,692,051	55,410,900	56,898,800

No. 2.—Account showing the Estimated Expenditure (Imperial and Provincial)
compared with the

HEADS OF EXPENDITURE.	INDIA, GENERAL.			N.-W. FRONTIER PROVINCE.			MADRAS.		
	1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward	12,89,91,267	18,53,35,000	16,52,33,000	1,10,26,546	1,14,70,000	1,21,33,000	7,16,46,156	7,76,26,000	1
Railway Revenue Account.									
State Railways :									
Interest on Debt	6,72,82,596	6,94,45,000	7,25,52,000	...	...	...	...	...	2
Annuities in purchase of Railways . . . . .	...	...	...	...	...	...	...	...	3
Sinking Funds . . . . .	...	...	...	...	...	...	...	...	4
Interest chargeable against Companies on advances	2,55,326	3,16,000	3,33,000	...	...	...	...	...	5
Interest on Capital deposited by Companies	8,67,459	7,83,000	7,96,000	...	...	...	...	...	6
Subsidized Companies : Land, etc.	9,50,814	3,50,000	6,50,000	...	...	...	...	...	7
Miscellaneous Railway Expenditure	7,95,692	9,50,000	13,00,000	...	...	...	...	...	8
Total	7,01,51,887	7,18,44,000	7,56,31,000	...	...	...	...	...	9
Irrigation :									
Major Works :									
Working Expenses . . . . .	...	...	2,33,000	7,05,133	7,85,000	6,32,000	22,18,265	19,90,000	10
Interest on Debt	—18,66,230	—18,67,000	—18,69,000	9,11,669	9,50,000	9,57,000	30,81,300	31,11,000	11
Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance . . . . .	...	...	...	...	...	...	...	...	12
Minor Works and Navigation	1,45,236	1,93,000	2,70,000	74,152	4,06,000	1,61,000	40,69,684	44,83,000	13
Total	—17,20,994	—18,74,000	—13,66,000	16,90,954	21,41,000	17,50,000	93,64,249	95,84,000	14
Other Public Works :									
Construction of Railways charged to Provincial Revenues . . . . .	...	...	...	...	...	...	...	...	15
Civil Works	36,67,882	37,29,000	43,21,000	25,29,807	19,82,000	33,87,000	80,36,308	1,02,88,000	16
Total	36,67,882	37,29,000	43,21,000	25,29,807	19,82,000	33,87,000	80,36,308	1,02,88,000	17
Military Services :									
Army :									
Effective	81,62,89,725	53,54,56,000	48,57,32,000	...	...	...	...	...	18
Non-effective	1,46,21,875	1,59,90,000	1,78,71,000	...	...	...	...	...	19
Marine	67,45,164	61,62,000	62,40,000	...	...	...	...	...	20
Military Works	2,71,46,033	4,09,20,000	2,66,70,000	...	...	...	...	...	21
Special Defences (1902)	1,32,213	...	...	...	...	...	...	...	22
Total	86,49,35,010	59,85,28,000	53,65,13,000	...	...	...	...	...	23
Total Expenditure	56,60,25,052	85,77,62,000	78,03,32,000	1,52,47,307	1,55,98,000	1,72,70,000	8,90,46,708	9,74,98,000	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year . . . . .	...	...	...	...	...	...	48,70,517	...	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances . . . . .	...	...	...	...	...	...	...	4,90,000	26
Total Expenditure charged to Revenue	56,60,25,052	85,77,62,000	78,03,32,000	1,52,47,307	1,55,98,000	1,72,70,000	9,39,17,225	9,69,98,000	27
Railway, Irrigation and other Capital not charged to Revenue :									
Capital Outlay on Railways and Irrigation Works :									
State Railways	4,69,80,467	5,55,10,000	18,59,00,000	...	...	...	...	...	28
Irrigation Works . . . . .	...	...	6,81,000	6,53,773	24,000	5,46,000	5,62,967	5,30,000	29
Initial Expenditure on New Capital at Delhi	36,63,856	42,61,000	34,00,000	...	...	...	...	...	30
Total	5,06,44,323	5,97,71,000	13,90,31,000	6,53,773	24,000	5,46,000	5,62,967	5,30,000	31

in each of the Provinces of *British India*, and in *England*, for 1919-1920.
Results of 1917-1918 and 1918-1919—continued.

	BOMBAY.				BENGAL.			CARRIED FORWARD.		
	1919-1920.	1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	1919-1920.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	8,78,78,000	8,04,90,703	10,36,50,000	11,08,22,000	6,30,81,498	6,91,10,000	7,12,72,000	35,52,36,170	44,71,91,000	44,73,33,000
2	...	...	...	...	...	...	...	6,72,82,596	6,94,45,000	7,25,52,000
3	...	...	...	...	...	...	...	...	...	...
4	...	...	...	...	...	...	...	...	...	...
5	...	...	...	...	...	...	...	2,55,326	3,16,000	3,33,000
6	...	...	...	...	...	...	...	8,67,459	7,83,000	7,96,000
7	...	...	...	...	...	...	...	9,50,814	3,50,000	6,50,000
8	...	...	...	...	...	...	...	7,95,892	9,50,000	13,00,000
9	...	...	...	...	...	...	...	7,01,51,887	7,18,44,000	7,56,31,000
10	17,24,000	17,89,374	19,13,000	17,51,000	1,71,300	2,37,000	2,03,000	48,79,072	49,25,000	45,43,000
11	31,38,000	27,42,635	28,40,000	29,47,000	8,77,223	3,78,000	3,78,000	52,46,597	54,12,000	55,51,000
12	...	...	...	...	...	...	...	...	...	...
13	45,08,000	28,33,016	23,86,000	34,58,000	23,44,716	28,36,000	35,08,000	94,66,804	1,13,04,000	1,19,00,000
14	93,65,000	73,65,025	81,39,000	81,56,000	28,93,239	34,51,000	40,89,000	1,95,92,473	2,16,41,000	2,19,94,000
15	...	...	...	...	...	...	...	...	...	...
16	1,09,20,000	1,01,55,617	1,11,39,000	1,57,52,000	98,57,993	1,19,08,000	1,41,75,000	3,42,47,602	3,90,46,000	4,85,55,000
17	1,09,20,000	1,01,55,617	1,11,39,000	1,57,52,000	98,57,993	1,19,08,000	1,41,75,000	3,42,47,602	3,90,46,000	4,85,55,000
18	...	...	...	...	...	...	...	31,62,89,725	53,54,56,000	48,57,32,000
19	...	...	...	...	...	...	...	1,46,21,875	1,59,90,000	1,73,71,000
20	...	...	...	...	...	...	...	67,45,164	61,62,000	62,40,000
21	...	...	...	...	...	...	...	2,71,46,083	4,09,20,000	2,66,70,000
22	...	...	...	...	...	...	...	1,32,213	...	...
23	...	...	...	...	...	...	...	36,49,35,010	59,85,28,000	53,65,13,000
24	10,81,63,000	9,80,11,345	12,29,28,000	13,47,30,000	7,58,32,730	8,44,69,000	8,95,36,000	64,41,63,142	1,17,82,50,000	1,18,00,81,000
25	...	1,20,67,708	63,30,000	...	28,00,634	2,88,000	...	1,97,38,859	66,18,000	...
26	75,25,000	...	...	13,78,000	...	...	47,29,000	...	4,99,000	1,36,27,000
27	10,06,38,000	11,00,79,053	12,92,58,000	13,33,57,000	7,86,33,364	8,47,57,000	8,48,07,000	88,39,02,001	1,16,43,00,000	1,11,64,04,000
28	...	...	...	...	...	...	...	4,69,80,467	5,55,10,000	13,59,00,000
29	4,10,000	73,637	2,10,000	3,96,000	...	...	...	12,90,377	7,64,000	19,83,000
30	...	...	...	...	...	...	...	36,63,856	42,61,000	34,00,000
31	4,10,000	73,637	2,10,000	3,96,000	...	...	...	5,19,24,700	6,05,35,000	14,12,83,000

**No. 2.—Amount showing the Estimated Expenditure (Imperial and Provincial)
compared with the**

HEADS OF EXPENDITURE.	BROUGHT FORWARD.			UNITED PROVINCES OF AGRA AND OUDH.			PUNJAB.			
	1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	1919-1920.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward	35,52,36,170	44,71,91,000	44,73,38,000	7,54,80,863	8,68,52,000	9,01,47,000	3,54,82,118	3,97,73,000	4,47,28,000	1
Railway Revenue Account.										
State Railways :										
Interest on Debt	6,72,82,596	6,94,45,000	7,25,52,000	...	...	...	...	...	...	2
Annuities in purchase of Railways . . . . .	...	...	...	...	...	...	...	...	...	3
Sinking Funds . . . . .	...	...	...	...	...	...	...	...	...	4
Interest chargeable against Companies on Advances	2,55,326	8,16,000	3,33,000	...	...	...	...	...	...	5
Interest on Capital deposited by Companies	8,67,459	7,83,000	7,96,000	...	...	...	...	...	...	6
Subsidized Companies :										
Land, etc.	9,50,814	3,50,000	6,50,000	4,995	5,000	5,000	...	...	...	7
Miscellaneous Railway Ex- penditure	7,95,692	9,50,000	13,00,000	...	1,000	...	...	...	...	8
Total	7,01,51,887	7,18,44,000	7,56,31,000	4,995	6,000	5,000	...	...	...	9
Irrigation :										
Major Works :										
Working Expenses	43,79,072	49,25,000	45,43,000	35,03,088	34,65,000	35,65,000	1,04,21,396	1,04,02,000	1,05,29,000	10
Interest on Debt	52,46,597	54,12,000	55,51,000	41,11,358	41,47,000	41,71,000	74,84,392	75,52,000	76,17,000	11
Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance . . . . .	...	...	...	...	...	...	...	...	...	12
Minor Works and Navigation	94,66,604	1,13,04,000	1,19,00,000	3,80,730	6,50,000	7,05,000	11,57,296	14,00,000	13,81,000	13
Total	1,95,92,473	2,16,41,000	2,19,94,000	79,95,176	82,62,000	84,41,000	1,80,63,084	1,93,54,000	1,95,27,000	14
Other Public Works :										
Construction of Railways charged to Provincial Revenues . . . . .	...	...	...	...	1,00,000	66,000	...	...	...	15
Civil Works	3,42,47,602	3,90,46,000	4,85,55,000	68,97,413	74,24,000	82,55,000	57,24,592	79,01,000	98,18,000	16
Total	3,42,47,602	3,90,46,000	4,85,55,000	68,97,413	75,24,000	83,21,000	57,24,592	79,01,000	98,18,000	17
Military Services :										
Army :										
Effective	31,62,89,725	53,54,56,000	48,57,32,000	...	...	...	...	...	...	18
Non-effective	1,46,21,875	1,59,90,000	1,78,71,000	...	...	...	...	...	...	19
Marine	67,45,104	61,62,000	62,40,000	...	...	...	...	...	...	20
Military Works	2,71,46,033	4,09,20,000	2,66,70,000	...	...	...	...	...	...	21
Special Defences (1902)	1,32,213	...	...	...	...	...	...	...	...	22
Total	36,49,35,010	59,85,28,000	53,65,13,000	...	...	...	...	...	...	23
Total Expenditure	84,41,63,142	1,17,82,50,000	1,13,00,31,000	9,03,77,947	10,26,44,000	11,59,14,000	6,02,69,794	6,70,28,000	7,40,73,000	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year	1,97,38,859	66,18,000	...	52,80,082	8,92,000	...	71,76,786	32,33,000	...	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances . . . . .	...	4,99,000	1,36,27,000	...	...	19,07,000	...	...	10,78,000	26
Total Expenditure charged to Revenue	86,39,02,001	1,18,43,69,000	1,11,64,04,000	9,56,58,029	10,35,36,000	11,11,07,000	6,74,46,580	7,02,61,000	7,29,95,000	27
Railway, Irrigation and other Capital not charged to Revenue :										
Capital Outlay on Railways, Irrigation and other Works :										
State Railways	4,69,80,467	5,55,10,000	13,50,00,000	...	...	...	...	...	...	28
Irrigation Works	12,90,377	7,64,000	19,83,000	5,90,884	5,15,000	—1,79,000	26,02,787	9,96,000	23,27,000	29
Initial Expenditure on New Capital at Delhi	36,63,856	42,61,000	34,00,000	...	...	...	...	...	...	30
Total	5,19,34,700	6,05,35,000	14,12,83,000	5,90,884	5,15,000	—1,79,000	26,03,787	9,96,000	23,27,000	31

in each of the Provinces of *British India*, and in *England*, for 1919-1920.
Results of 1917-1918 and 1918-1919—continued.

	BURMA.			BIHAR AND ORISSA.			CARRIED OVER.		
	1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	1919-1920.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	5,04,10,950	5,44,33,000	5,46,92,000	2,57,54,638	2,78,26,000	3,10,29,000	54,23,64,289	65,60,75,000	67,69,34,000
2	...	...	...	...	...	...	6,72,82,596	6,94,45,000	7,25,52,000
3	...	...	...	...	...	...	...	...	...
4	...	...	...	...	...	...	...	...	...
5	...	...	...	...	...	...	2,55,326	3,16,000	3,33,000
6	...	...	...	...	...	...	8,67,459	7,83,000	7,96,000
7	...	...	...	...	...	...	9,55,809	3,55,000	6,55,000
8	...	...	...	...	...	...	7,95,692	9,51,000	13,00,000
9	...	...	...	...	...	...	7,01,56,882	7,18,50,000	7,56,36,000
10	...	...	...	...	...	...	...	...	...
11	5,89,665 9,28,569	6,20,000 9,30,000	7,97,000 9,49,000	15,21,518 20,97,976	13,77,000 21,03,000	13,87,000 21,10,000	2,08,64,739 1,98,68,892	2,07,89,000 2,01,44,000	2,07,51,000 2,03,98,000
12	...	...	...	...	...	...	...	...	...
13	13,68,905	14,00,000	15,97,000	1,88,770	1,60,000	2,17,000	1,25,62,505	1,49,14,000	1,58,00,000
14	28,37,119	29,50,000	32,73,000	38,08,264	36,40,000	37,14,000	5,32,96,136	5,58,47,000	5,69,49,000
15	...	...	...	...	...	...	...	1,00,000	66,000
16	98,16,304	96,86,000	1,50,06,000	77,75,173	90,61,000	82,62,000	6,44,61,084	7,21,18,000	8,98,96,000
17	98,16,304	96,86,000	1,50,06,000	77,75,173	90,61,000	82,62,000	6,44,61,084	7,22,18,000	8,99,62,000
18	...	...	...	...	...	...	31,62,89,725	53,54,56,000	48,57,32,000
19	...	...	...	...	...	...	1,46,21,875	1,59,90,000	1,78,71,000
20	...	...	...	...	...	...	67,45,164	61,62,000	62,40,000
21	...	...	...	...	...	...	2,71,46,033	4,09,20,000	2,66,70,000
22	...	...	...	...	...	...	1,82,213	...	...
23	...	...	...	...	...	...	36,49,35,010	59,85,28,000	53,65,13,000
24	6,30,64,393	6,70,69,000	7,29,71,000	3,73,38,075	3,95,27,000	4,30,05,000	1,09,52,13,851	1,45,45,18,000	1,43,59,94,000
25	...	40,86,000	...	...	4,48,000	...	3,21,95,727	1,52,27,000	...
26	22,68,311	...	36,88,000	6,95,216	...	29,64,000	29,63,527	4,99,000	2,61,64,000
27	6,07,96,082	7,11,05,000	6,92,83,000	3,66,42,859	3,99,75,000	4,00,41,000	1,12,44,45,551	1,46,92,46,000	1,40,98,30,000
28	...	...	...	...	...	...	4,69,80,467	5,55,10,000	13,59,00,000
29	-4,49,442	4,35,000	5,42,000	-1,830	...	...	40,33,276	27,10,000	46,73,000
30	...	...	...	...	...	...	36,63,856	42,61,000	34,00,000
31	-4,49,442	4,35,000	5,42,000	-1,830	...	...	5,46,77,599	6,24,81,000	14,39,73,000

**No. 3.—Account showing the Estimated Expenditure (Imperial and Provincial)
compared with the**

HEADS OF EXPENDITURE.	BROUGHT FORWARD.			CENTRAL PROVINCES AND BHERAR.			ASSAM.			
	1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	1919-1920.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward	54,23,64,239	65,60,75,000	67,69,84,000	2,77,68,678	2,98,07,000	3,48,21,000	1,15,87,223	1,88,28,000	1,42,07,000	1
Railway Revenue Account:										
State Railways: Interest on Debt	6,72,82,596	6,94,45,000	7,25,52,000	...	...	...	...	...	...	2
Annuities in purchase of Railways	...	...	...	...	...	...	...	...	...	3
Sinking Funds	...	...	...	...	...	...	...	...	...	4
Interest chargeable against Companies on advances	2,55,328	3,16,000	3,33,000	...	...	...	...	...	...	5
Interest on Capital deposited by Companies	8,67,459	7,83,000	7,96,000	...	...	...	...	...	...	6
Subsidized Companies: Land, etc.	9,55,809	3,55,000	6,55,000	...	...	...	5,112	5,000	5,000	7
Miscellaneous Railway Expenditure	7,95,692	9,51,000	13,00,000	...	...	...	297	1,000	1,000	8
Total	7,01,56,882	7,18,50,000	7,56,36,000	...	...	...	5,409	6,000	6,000	9
Irrigation:										
Major Works:										
Working Expenses	2,08,64,739	2,07,89,000	2,07,51,000	2,02,563	3,58,000	5,20,000	...	...	...	10
Interest on Debt	1,98,68,892	2,01,44,000	2,03,98,000	9,98,816	10,92,000	11,89,000	...	...	...	11
Expenditure on Protective Irrigation works in addition to that charged under Famine Relief and Insurance	...	...	...	...	...	...	...	...	...	12
Minor Works and Navigation	1,25,62,505	1,49,14,000	1,58,00,000	3,78,730	6,26,000	5,00,000	30,833	32,000	39,000	13
Total	5,32,96,136	5,58,47,000	5,69,49,000	15,80,109	20,77,000	22,09,000	30,833	32,000	39,000	14
Other Public Works:										
Construction of Railways charged to Provincial Revenues	6,44,61,084	1,00,000	66,000	...	...	...	...	...	...	15
Civil Works	6,44,61,084	7,21,18,000	8,98,96,000	75,06,821	75,74,000	92,34,000	—11,493	—8,000	10,000	16
Total	6,44,61,084	7,22,18,000	8,99,62,000	75,06,821	75,74,000	92,34,000	31,25,493	32,59,000	38,39,000	17
Military Services:										
Army:										
Effective	31,62,89,725	53,54,56,000	48,57,82,000	...	...	...	...	...	...	18
Non-effective	1,46,21,875	1,59,90,000	1,78,71,000	...	...	...	...	...	...	19
Marine	67,45,164	61,82,000	62,40,000	...	...	...	...	...	...	20
Military Works	2,71,46,033	4,09,20,000	2,66,70,000	...	...	...	...	...	...	21
Special Defences (1902)	1,32,213	...	...	...	...	...	...	...	...	22
Total	36,49,35,010	59,85,28,000	53,65,13,000	...	...	...	...	...	...	23
Total Expenditure	1,09,52,13,851	1,45,45,18,000	1,43,59,94,000	3,68,55,608	3,94,58,000	4,62,64,000	1,46,98,458	1,71,25,000	1,80,91,000	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year	3,21,95,727	1,52,27,000	...	10,42,308	...	...	6,11,821	11,38,000	...	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	29,03,527	4,99,000	2,61,64,000	...	11,73,000	24,52,000	...	...	1,58,000	26
Total Expenditure charged to Revenue	1,12,44,45,551	1,46,92,46,000	1,40,98,30,000	3,78,97,911	3,82,85,000	4,38,12,000	1,53,09,779	1,82,63,000	1,79,83,000	27
Railway, Irrigation and other Capital not charged to Revenue:										
Capital Outlay on Railways:										
Irrigation and other Works:										
State Railways	4,69,80,467	5,55,10,000	13,59,00,000	...	...	...	...	...	...	28
Irrigation Works	40,33,276	27,10,000	46,73,000	15,54,650	11,33,000	17,00,000	...	...	...	29
Initial Expenditure on New Capital at Delhi	36,63,856	42,61,000	84,00,000	...	...	...	...	...	...	30
India's Financial Contribution to the War	...	...	...	...	...	...	...	...	...	31
Total	5,46,77,599	6,24,81,000	14,89,73,000	15,54,650	11,33,000	17,00,000	...	...	...	32

DELHI,

March 1, 1919.

in each of the Provinces of British India, and in England, for 1919-1920,
Results of 1917-1918 and 1918-1919—concluded.

	TOTAL INDIA.						ENGLAND.			GRAND TOTAL.		
	Rupees.			Rupees converted into £ at Rs15=£1			1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	1919-1920.
	1917-1918.	1918-1919.	1919-1920.	1917-1918.	1918-1919.	1919-1920.						
	Rs.	Rs.	Rs.	£	£	£						
1	58,16,70,140	69,97,10,000	72,59,62,000	38,778,009	46,647,400	48,397,500	9,914,042	8,703,500	8,001,300	48,692,051	55,410,900	56,398,800
2	6,72,82,596	6,94,45,000	7,25,52,000	4,485,506	4,629,700	4,836,800	3,571,703	3,555,400	3,618,400	8,057,209	8,185,100	8,455,200
3	...	...	...	...	...	...	3,357,628	3,357,600	3,357,600	3,357,623	3,357,600	3,357,600
4	...	...	...	...	...	...	333,477	242,800	255,500	333,477	242,800	255,500
5	2,55,326	3,16,000	3,83,000	17,022	21,100	22,200	81,250	81,200	81,200	98,272	102,300	103,400
6	8,67,459	7,83,000	7,96,000	57,830	52,200	53,100	2,205,846	2,126,600	2,113,400	2,263,676	2,178,800	2,166,500
7	9,60,921	3,00,000	6,60,000	64,062	24,000	44,000	...	...	...	64,062	24,000	44,000
8	7,95,989	9,52,000	13,01,000	53,066	63,400	86,700	...	...	...	53,066	63,400	86,700
9	7,01,62,291	7,18,56,000	7,56,42,000	4,677,486	4,790,400	5,042,800	9,549,899	9,363,600	9,426,100	14,327,385	14,154,000	14,468,900
10	2,10,67,302	2,11,48,000	2,12,71,000	1,404,487	1,409,900	1,418,100	...	...	...	1,404,487	1,409,900	1,418,100
11	2,08,67,708	2,12,36,000	2,15,87,000	1,391,180	1,415,700	1,439,100	124,415	124,500	124,600	1,515,595	1,540,200	1,563,700
12	...	...	...	...	...	...	...	...	...	...	...	...
13	1,29,71,568	1,55,72,000	1,63,39,000	864,771	1,038,100	1,089,300	—15	100	...	864,756	1,038,200	1,089,300
14	5,49,06,576	5,79,56,000	5,91,97,000	3,660,438	3,863,700	3,946,500	124,400	124,600	124,600	3,784,838	3,985,300	4,071,100
15	—11,493	92,000	76,000	—766	6,100	5,100	...	...	...	—766	6,100	5,100
16	7,51,04,891	8,29,59,000	10,29,59,000	5,006,993	5,530,600	6,863,900	42,067	45,400	63,700	5,049,060	5,576,000	6,927,600
17	7,50,93,398	8,30,51,000	10,30,35,000	5,006,227	5,536,700	6,869,000	42,067	45,400	63,700	5,045,294	5,582,100	6,932,700
18	31,62,89,725	53,54,56,000	48,57,32,000	21,085,982	35,697,100	32,382,100	3,908,325	2,545,500	2,793,100	24,994,307	38,242,600	35,175,200
19	1,46,21,875	1,59,90,000	1,78,71,000	974,792	1,068,000	1,191,400	2,124,805	2,511,400	3,363,100	3,099,597	3,577,400	4,554,500
20	67,45,164	61,82,000	62,40,000	449,678	410,800	416,000	358,146	598,800	813,600	807,821	1,009,600	1,231,600
21	2,71,46,033	4,09,20,000	2,66,70,000	1,809,735	2,728,000	1,778,000	51,374	82,000	43,000	1,861,109	2,810,000	1,821,000
22	1,32,213	...	...	8,814	...	...	—8,001	...	...	813	...	...
23	36,49,35,010	59,85,28,000	58,65,18,000	24,329,001	39,901,900	35,767,500	6,434,649	5,737,700	7,014,800	30,763,650	45,639,600	42,782,300
24	1,14,67,67,417	1,51,11,01,000	1,50,03,49,000	76,451,161	100,740,100	100,023,800	26,065,057	24,034,800	24,630,500	102,516,218	124,774,900	124,653,800
25	3,38,49,351	1,63,65,000	...	2,250,628	1,091,000	...	...	...	...	2,256,623	1,091,000	...
26	29,63,527	16,72,000	2,87,74,000	197,568	111,600	1,918,200	...	...	...	197,568	111,600	1,918,200
27	1,17,76,53,241	1,52,57,94,000	1,47,15,75,000	78,510,216	101,719,600	98,105,100	26,085,057	24,034,800	24,630,500	104,575,278	125,754,400	122,785,600
28	4,69,80,467	5,55,10,000	18,59,00,000	3,132,031	3,700,700	9,060,000	489,433	603,400	7,310,500	3,571,464	4,304,100	16,370,500
29	55,87,926	38,43,000	63,73,000	372,528	256,200	424,800	463	1,200	8,500	872,991	257,400	438,300
30	36,63,856	42,61,000	34,00,000	244,257	284,100	226,700	6,286	2,600	73,300	250,543	286,700	300,000
31	...	...	...	...	...	...	100,000,000	...	...	100,000,000	...	...
32	5,62,32,249	6,36,14,000	14,56,73,000	3,748,816	4,241,000	9,711,500	100,446,182	607,200	7,392,300	104,194,998	4,848,200	17,103,800

Appendix III.

COMMERCIAL AND FINANCIAL STATISTICS.

Appen **COMMERCIAL AND** **TABLE I.—MIS**

	1910-1911.	1911-1912.	1912-1913.
Recorded revenue compared with recorded expenditure excluding Capital Expenditure on Railways, Irrigation works and the Delhi Capital not charged against Revenue—			
Surplus	£ 3,936,287	£ 3,940,334	£ 3,107,634
Deficit	...	...	...
Capital Expenditure on Railways and Irrigation Works not charged against Revenue*	£ 10,119,093	£ 8,517,915	£ 10,221,224
Ditto charge involved in Redemption of Liabilities	£ 5,904,100	£ ...	£ ...
Initial Expenditure on new Capital at Delhi	...	£ 4,992	£ 114,894
India's Financial Contribution to the War	...	...	...
Net Public Debt incurred	£ 8,896,956	£ 1,823,173	£ 2,937,639
Net Public Debt incurred, including Capital transactions with Railway Companies	£ 12,654,438	£ 854,140	£ 2,373,391
Value of commodities exported, excluding Gold and Silver	R 2,09,96,20,000	2,27,99,00,000	2,46,21,80,000
Ditto imported, ditto	R 1,33,70,60,000	1,44,05,50,000	1,66,63,00,000
Excess of Exports over Imports, excluding Gold and Silver	R 76,25,60,000	83,93,50,000	79,58,80,000
Net Imports of Gold	R 23,97,90,000	37,76,00,000	34,00,10,000
Ditto of Silver	R 8,63,00,000	5,33,70,000	17,19,90,000
TOTAL NET IMPORTS OF GOLD AND SILVER	R 32,60,90,000	43,09,70,000	51,20,00,000
Excess of Exports over Imports including Gold and Silver	R 43,64,70,000	40,83,80,000	28,38,80,000
Grand Total value of Imports and Exports of all kinds	R 3,90,53,00,000	4,35,89,00,000	4,85,31,20,000
Secretary of State's Bills sold (Rupees)	£ 40,02,50,114(a)	40,37,70,748(a)	38,49,88,178
Sterling Equivalent received	£ 26,783,303(a)	27,058,549(a)	25,759,706
Silver coined at the Indian Mints	R 2,19,25,112	2,80,74,320	19,53,69,944
Maximum price in pence of an oz. troy, standard Silver in London	26½ (October)	27½ (February)	29½ (3rd December)
Minimum ditto ditto	23½ (February)	23½ (July)	26½ (25th March)
Average Exchange upon Secretary of State's Bills sold per rupee	1s. 4.081 d.	1s. 4.084 d.	1s. 4.058 d.
Fixed rate of Exchange for the adjustment of transactions between the Indian and Imperial Treasuries	1s. 4d.	1s. 4d.	1s. 4d.
* Maximum rate of discount on Loans on demand at the Bank of Bengal, Calcutta.	8 (from 23rd Feb. 1911 to 29th Mar. 1911).	8 (from 26th Jan. to 6th Mar.).	8 (from 9th Jan. to 12th Feb.).
Minimum rate of discount on Loans on demand at the Bank of Bengal, Calcutta	3 (from 1st July to 21st Sept.).	3 (from 3rd Aug. to 31st Aug.).	3 (from 11th July to 11th Sept.).
Maximum rate of discount at the Bank of England	5 (Oct. 20th to Nov. 30th).	4 (from 21st Sept. 1911 to 7th Feb. 1912).	5 (17th October 1912 to 31st March 1913).
Minimum ditto ditto	3 (June 9th to Sept. 28th and Mar. 9th to Mar. 31st).	3 (from 1st Apl. to 20th Sept. 1911).	3 (9th May to 28th August).
Maximum Government balances at the three Presidency Banks	R 4,10,08,000 (Sept.)	4,48,68,000 (Nov.)	5,65,16,000 (Mar.)
Minimum ditto ditto	R 3,53,92,000 (June)	3,68,74,000 (Feb.)	4,00,35,000 (Apl.)
Maximum price in Calcutta of Government 3½ per cent Rupee Securities (Guaranteed)	96—10 (2nd Aug.)	96—14 (9th Dec.)	97—2 (3rd to 6th May).
Minimum ditto ditto	93—6 (7th Nov.)	94—12 (3rd & 4th Oct.).	94—12 (3rd & 6th Jan.).
Maximum price in Calcutta of 3 per cent Rupee Securities	82—0 (12th July to 10th Aug. and 15th Feb. to 31st Mar.).	82—0 (1st to 23rd Apl., 5th May to 24th Sept., 27th Sept. to 9th Oct. and 20th Nov. to 31st Mar.).	83—0 (7th May to 14th Oct.).
Minimum ditto ditto	80—4 (5th Dec.)	81—0 (24th & 26th Sept.).	82—0 (1st to 24th Apl. & 24th Oct. 1912 to 31st March 1913).
Maximum amount outstanding on London Register of Rupee Securities enforced for Interest Drafts	R 15,07,31,000 (2nd Aug.)	12,81,10,000 (Apl.)	11,65,48,000 (Apl.)
Minimum ditto ditto	R 12,78,50,000 (Mar.)	11,75,04,000 (Mar.)	11,13,78,000 (Jan.)
Maximum price in London of 3½ per cent (Rupee Securities in Gold)	64½ (Feb.)	64½ (Dec.)	64½ (May)
Minimum ditto ditto	62½ (Oct.)	63½ (Oct.)	63½ (Mar.)
Maximum price in London of India 3½ per cent Stock	97½ (Feb.)	96½ (Apl.)	94½ (Apl.)
Minimum ditto ditto	92½ (Sept.)	91 (Sept.)	89 (Mar.)
Maximum price in London of India 3 per cent Stock	84½ (Feb.)	84½ (Apl.)	80½ (Apl.)
Minimum ditto ditto	79½ (Sept.)	78½ (Sept.)	75 (Mar.)
Maximum price in London of India 2½ per cent Stock	70½ (Feb.)	70½ (Apl.)	67½ (Apl.)
Minimum ditto ditto	66 (Sept.)	65½ (Sept.)	62½ (Mar.)
Maximum Government Paper Currency outstanding	R 59,16,45,000 (July)	61,36,25,000 (Mar.)	68,97,78,000 (Mar.)
Minimum ditto ditto	R 49,87,01,000 (Dec.)	54,68,58,000 (Apl.)	58,33,57,000 (Apl.)
Number of Post Office Savings Banks	8,929	9,502	9,480
Number of accounts in Post Office Savings Banks	1,430,451	1,500,834	1,566,860
Amount deposited in Savings Banks	R 16,91,88,224	19,39,85,439	20,61,14,508
Average of each deposit	118.28	125.92	131.55
Net addition to deposits	R 1,05,16,438	1,97,97,215	1,71,29,064

* Excludes capital charge involved in redemption of liabilities.
 † Include remittances of the Gold Standard Reserve.

dix III.

FINANCIAL STATISTICS CELLANEOUS.

1913-1914.	1914-1915.	1915-1916.	1916-1917.	1917-1918.	1918-1919, Revised.	1919-1920, Budget.
£ 2,312,423 ... £ 11,765,462 £ 447,134 £ 118,200 £ 2,868,044 2,49,00,70,000 1,91,30,80,000 57,69,90,000 23,72,40,000 18,03,30,000 36,35,70,000 21,34,20,000 4,90,83,80,000 \$ 46,59,68,715 \$ 31,200,827 13,15,68,537	£ 1,225,270 £ 11,633,038 £ 360,361 £ 2,727,394 £ 5,721,108 1,82,17,60,000 1,44,93,10,000 37,24,50,000 7,64,70,000 8,87,20,000 16,61,90,000 20,72,60,000 3,54,20,40,000 \$ 11,61,88,392 \$ 7,748,112 2,17,95,335	£ 1,188,661 £ 5,589,065 £ 331,274 £ 2,379,884 £ 5,805,528 1,99,48,00,000 1,38,16,90,000 61,31,10,000 † 1,10,90,000 4,83,00,000 3,72,10,000 57,59,00,000 3,57,82,20,000 \$ 50,36,57,471(a) \$ 20,354,517(a) 1,62,02,199	£ 7,478,170 ... £ 2,384,431 £ 244,297 £ 7,711,508 £ 7,496,346 2,47,31,10,000 1,60,24,90,000 87,06,20,000 13,23,50,000 18,80,00,000 32,03,50,000 55,02,70,000 4,52,43,00,000 \$ 49,04,34,364 (a) \$ 32,998,095 (a) 30,77,07,326	£ 8,087,074 ... £ 3,944,455 £ 250,543 £ 100,000,000 £ 115,840,006 £ 115,228,340 2,44,89,50,000 1,64,35,50,000 80,54,00,000 25,17,80,000 19,04,20,000 44,22,00,000 36,32,00,000 4,68,55,80,000 \$ 50,63,87,176(a) \$ 34,880,682(a) 23,87,07,287	£ 4,568,200 £ 4,561,500 £ 286,700 £ 3,584,300 £ 1,934,400 2,32,48,20,000(b) 1,70,60,40,000(b) 61,87,80,000(c) 28,65,41,000(a) 20,916,300(a) 54,03,57,726	£ 668,600 ... £ 16,803,800 £ 300,000 £ - 14,270,700 £ - 15,604,400 17,52,50,000 12,250,000 (Provisional.)
26½ (22nd Sep- tember). 25½ (1st Decem- ber). 1s. 4-070d. 1s. 4d. 7 (1st to 16th Apl. and 13th Nov. 1913 to 18th Mar. 1914).	27½ (30th Apl.). 22½ (13th and 14th Novr.). 1s. 4-004d. 1s. 4d. 6 (1st to 30th Apl. and 5th Nov. to 31st Dec. 1914 and 1st Jan. to 31st March 1915).	28½ (31st March 1916). 22½ (5th Aug. 1915). 1s. 4-087d. 1s. 4d. 8 (20th Jan. 1916 to 31st March 1916).	38½ (13th Feby. 1917). 28½ (10th July 1916). 1s. 4-148d. 1s. 4d. 8 (1st to 13th April 1916 and 9th Nov. 1916 to 21st Feb. 1917).	55 (21st to 25th Sept. 1917). 36½ (13th to 17th April 1917). 1s. 4-536d. 1s. 4d. and 1s. 5d. 6 (1st April to 6th Sept. 1917 and 3rd Jan. to 31st March 1918).	49½ (21st Aug. to 11th Nov. 1918). 45½ (8th to 10th Apl. 1918). 1s. 5-544d. 1s. 5d. and 1s. 6d. 7 (16th Jan. to 28th Feb. 1919).	
3 (3rd July to 6th Aug.). 5 (1st to 16th April and from 2nd Octo- ber 1913 to 7th January 1914). 3 (29th January to 31st March 1914).	3 (9th July to 5th Aug.). 10 (from 1st to 5th Aug. 1914). 3 (from 1st Apl. to 29th July).	5 (2nd June to 22nd Sept.). 5 (1st Apl. 1915 to 31st Mar. 1916).	5 (22nd June to 13th Sept.). 6 (18th July 1916 to 17th Jan. 1917). 5 (1st April to 12th July 1916).	5 (7th Sept. 1917 to 2nd Jan. 1918). 5½ (2nd to 4th April 1917). 5 (5th April 1917 to 31st March 1918).	5 (23rd May to 6th Novr. 1918). 5 (1st Apl. 1918 to 28th Feb. 1919).	
6,18,88,000 (Oct.). 4,85,95,000 (May) 96-12 (19th and 21st July).	10,12,86,000 (Aug.) 4,84,03,000 (Nov.) 96-1 (from 14th to 15th and 17th to 25th July 1914).	8,87,07,000 (Aug.) 4,42,76,000 (Nov.) 93-2 (5th to 11th June 1915.) (d)	10,11,86,000 (Mar.) 4,84,83,000 (May) 82 (7th and 11th to 14th April 1916).	22,65,34,000 (June) 7,37,68,000 (Nov.) 70 (6th to 14th Sep. and 31st Oct. 1917 to 7th Feb. 1918).	18,60,47,000 (Sept.) 6,54,89,000 (Apl.) 81 (7th to 21st Nov. 1918).	
94-14 (13th & 17th Oct.).	(d) 91-8 (13th to 31st March).	79½ (23rd Dec. 1915 to 6th Jan. 1916).	69 (22nd Feb. to 2nd March and 20th to 31st March 1917).	67 (20th June to 24th Aug. 1917).	65 (3rd May to 24th June 1918).	
83-0 (2nd to 4th Sept. 1913 and from 26th Feb. to 31st March 1914).	83 (1st April to 4th Aug. 1914).	80 (1st Apl. to 28th June 1915).	70 (6th to 20th April 1916).	60 (6th to 14th Sep. and 31st Oct. to 16th March 1918).	69 (5th to 22nd Nov. 1918).	
82-0 (1st Apl. to 20th Aug.).	77 (31st Aug. to 3rd Sept. 1914).	67½ (23rd Dec. 1915 to 6th Jan. 1916).	59 (22nd Feb. to 2nd March and 20th to 31st March 1917).	57 (20th June to 24th Aug. 1917).	58 (11th Apl. to 24th June 1918).	
11,11,55,000 (Apl.) 10,08,74,000 (Mar.) 64½ (Feby.) 63½ (Apl.) 93½ (Jan.) 84½ (Jan.) 80½ (Jan.) 71½ (Dec.) 66½ (Feby.) 59½ (Jan.)	9,95,58,000 (Apl.) 9,73,00,000 (Mar.) (e) 63½ (May) (e) 63 (July) 90½ (Apl.) 80½ (May) 77½ (Apl.) 69½ (Mar.) 64 (Apl.) (c) 58 (Jan.)	9,66,98,000 (Apl.) 8,81,17,000 (Dec.) } No quotation. 82½ (May). (g) 82½ (Apl.) 69½ (Apl.) (g) 55½ (Apl.) 67½ (Apl.) (g) 47 (May).	8,76,76,000 (Apl.) 8,30,42,000 (Mar.) } No quotation. 80½ (May). (g) 82½ (Apl.) 69½ (Apl.) (g) 55½ (Apl.) 67½ (Apl.) (g) 47 (May).	8,30,42,000 (Apl.) 7,47,56,000 (March) 52 44½ 69½ 61½ 60½ 53 50 45½	7,47,58,000 (Apl.) 7,34,70,000 (July) 54 44 74 62 64 58½ 53½ 44½	
69,89,84,000 (July)	75,44,53,000 (July)	8,06,10,000 (July)	86,37,52,000 (Nov.)	1,14,76,87,000 (Oct.)	1,51,48,35,000 (Feb.)	
61,79,95,000 (Sept.)	59,54,67,000 (Sept.)	60,24,42,000 (Apl.)	65,46,90,000 (Apl.)	82,72,35,000 (Apl.)	1,05,96,05,000 (Apl.)	
9,824 1,638,725 23,16,75,467 141-38 2,55,60,964	10,761 1,644,074 14,89,26,323 90-58 - 8,27,49,144	10,386 1,660,424 15,32,12,517 92-27 42,86,194	10,421 1,647,419 16,59,53,401 100-73 1,27,40,884	10,975 1,637,600 16,58,46,470 101-27 - 1,06,931		

(a) Include remittance to the Currency Department.

(b) Figures for 11 months (April to February).

(c) Official minimum price, 3rd January to 19th March 1915.

(d) Buyer's rate.

(e) No quotations since August 1914.

(f) Official minimum prices were fixed from 19th March 1915.

(g) Official minimum prices were removed in July 1916.

† Represents net exports of gold.

Appendix III—continued.

Commercial and Financial Statistics.

Table II.—Capital Expenditure on State Railways in 1917-1918, and Estimated Expenditure on such works in 1918-1919 and 1919-1920, and to end of 1919-1920.

RAILWAYS.	To end of 1916-1917.	Accounts, 1917-1918.	Revised Estimate, 1918-1919.	Budget Estimate, 1919-1920.	To end of 1919-1920.	Sanctioned outlay.	Balance remaining unspent.	REMARKS.
Open Lines.								
Agra-Dehri Chord	Rs. 1,47,96,695	Rs. 71,337	Rs. 68,000	Rs. 78,000	Rs. 1,50,14,032	Rs. ...	Rs. ...	
Aden Railway	6,21,516	45,552	2,60,000	...	9,27,368	...	...
Ahmedabad-Dholka (earthwork, etc.)	59,900	...	...	...	59,900	...	...
Assam-Bengal (Construction)	11,11,32,210	67,19,688	25,07,000	64,61,000	12,68,12,898	...	...
Ditto (Land)	56,06,936	11,744	15,000	15,000	56,48,680	...	...
Baran-Kotah	47,42,696	1,74,081	33,000	...	49,49,727	...	...
Bengal-Nagpur Railway	24,84,64,593	1,57,83,815	68,21,000	2,18,11,000	29,28,30,411	...	...
Bezwada Extension	12,49,072	70	2,000	22,000	12,73,142	...	...
Bhopal	40,94,553	643	36,000	27,000	41,58,196	...	...
Bombay, Baroda and Central India	50,16,12,467	24,90,509	46,16,000	1,68,67,000	52,55,55,976	...	...
Burma	9,74,12,324	...	...	...	9,74,12,324	...	...
Burma Railway Extensions	2,20,39,577	—1,13,202	—73,000	84,000	2,19,37,375	...	...
Cawnpur	79,21,177	67,849	70,000	62,000	81,21,026	...	...
Chennai Extension	43,02,627	5,658	1,000	1,80,000	44,89,285	...	...
Dharmapuri Hosur Extension	21,31,094	—299	—5,000	...	21,25,795	...	...
Dhone-Kurnool	10,16,599	1,743	5,000	5,000	10,28,342	...	...
East Indian	56,48,58,628	4,88,976	56,90,000	3,23,44,000	60,38,76,604	...	...
Eastern Bengal	35,32,83,912	24,56,356	24,11,000	1,82,01,000	37,63,52,298	...	...
Frontier Railway Reserve Material	7,29,750	—1,67,557	...	...	5,62,193	...	...
Carried over	1,94,60,71,626	2,79,86,946	2,24,57,000	9,61,57,000	2,09,26,72,572	...	...

Appendix III, Table II—continued.

RAILWAYS.	To end of 1916-1917.	Accounts, 1917-1918.	Revised Estimate, 1918-1919.	Budget Estimate, 1919-1920.	To end of 1919-1920.	Sanctioned outlay.	Balance remaining unspent.	REMARKS.
Brought forward	Rs. 1,94,60,71,626	Rs. 2,79,56,946	Rs. 2,24,57,000	Rs. 9,61,57,000	Rs. 2,09,26,72,572	Rs. ...	Rs. ...	
Open Lines.								
Great Indian Peninsula Railway System	43,71,19,108	92,49,820	80,88,000	3,74,15,000	49,08,71,928	...	...
Calcutta and Howrah Railway (British Section)	44,66,440	5,32,650	40,000	32,000	45,89,709	...	...
Orkut	11,23,756	-11,493	-8,000	10,000	11,14,263	...	...
Lucknow-Bareilly	51,21,139	...	...	...	51,21,139	...	...
Madras and Southern Mahrashtrah Railway (Madras Section)	15,14,85,845	...	...	...	15,14,85,845	...	...
North-Western	82,27,17,460	50,51,825	2,31,21,000	4,18,91,000	89,27,81,288	...	...
Nuskh Dalbandin Extension	74,47,743	15,31,104	12,50,000	6,00,000	1,08,28,847	...	...
Oudh and Rohilkhand	27,76,26,338	55,841	13,65,000	75,33,000	28,65,80,179	...	...
Petroleum Operations, Baluchistan	1,19,187	...	...	...	1,19,187	...	...
Rohilkund and Kumaon Railway (Ganges bridge)	76,416	...	...	...	76,416	...	...
South Indian	16,68,12,145	-71,192	11,24,000	1,05,07,000	17,87,71,953	...	...
Southern Shan States (Thazi Aungban)	1,53,51,017	11,764	28,000	25,000	1,54,15,751	...	...
Tinnevely Quilon (British Section)	43,72,052	-3,601	-1,000	4,89,000	48,56,451	...	...
Doitto (Native State Section)	1,18,47,367	8,646	4,000	5,63,000	1,24,29,015	...	...
Tinnevely Tiruchendur	6,30,000	-6,30,000	...	...	...	...	...
Tirhoot Railway and Extensions	8,05,06,343	-3,87,210	6,85,000	32,04,000	8,40,08,133	...	...
Warora Colliery	10,41,415	...	...	...	10,41,415	...	...
TOTAL OPEN LINES	8,93,39,35,397	4,18,43,722	5,61,53,000	19,58,32,000	4,23,27,64,119	...	...

Appendix III, Table II—continued.

RAILWAYS.	To end of 1916-1917.	Accounts, 1917-1918.	Revised Esti- mates, 1918-1919.	Budget Esti- mates, 1919-1920.	To end of 1919-1920.	Sanctioned Outlay.	Balance remaining unspent.	REMARKS.
TOTAL OPEN LINES brought forward	Rs. 3,93,39,35,397	Rs. 4,18,43,722	Rs. 5,81,53,000	Rs. 19,88,32,000	Rs. 4,23,27,64,119	Rs. ...	Rs. ...	
LINES UNDER CONSTRUCTION.								
Angban Hebo . . . . .	...	70,944	2,35,000	3,00,000	6,05,944	6,21,283*	15,339	* Includes Rs. 4,55,000 sanctioned provisionally for employment of Turkish Prisoners of War and Rs. 1,66,283 on account of cost of rolling stock for the Southern Shan States Railway.
Bombay Harbour Branch Extension	37,40,554	—29,176	—1,00,000	...	36,11,378	71,59,783	35,48,405	
Itarsi-Nagpur and branch to Pench Valley Coalfields	2,73,01,900	84,420	—1,84,000	3,65,000	2,75,67,820	3,37,05,415	61,38,095	
Onlajuri Sulapat Extension and Badampahar Branch . . . . .	...	...	2,00,000	16,50,000	18,50,000	18,64,640	14,640	
Parvatipore Singapore Road	2,32,441	17,142	15,000	15,000	2,79,583	40,31,059	37,51,476	
Dalbandin Mirjawa . . . . .	...	1,16,13,862	45,00,000	32,00,000	1,93,13,862	1,76,00,000†	...	† Provisionally sanctioned by the Secretary of State.
Pinmana Magge . . . . .	...	...	75,000	2,00,000	2,75,000	...	...
Tank Mur . . . . .	...	4,59,732	8,01,000	6,42,000	19,02,732	11,40,000	...	
Provinces of Agra and ... Resin distillery . . . . .	...	...	1,00,000	66,000	1,66,000	...	...
Reserve . . . . .	...	...	...	12,50,000	12,50,000	...	...
Total Lines under construction	3,12,74,895	1,22,10,924	56,42,000	76,88,000	5,68,21,819	...	...
TOTAL OPEN LINES, carried over	3,93,39,35,397	4,18,43,722	5,81,53,000	19,88,32,000	4,23,27,64,119	...	...

Appendix III, Table II—continued.

RAILWAYS.	To end of 1916-1917.	Accounts 1917-1918.	Revised Esti- mate, 1918-1919.	Budget Esti- mate, 1919-1920.	To end of 1919-1920.	Sanctioned outlay.	Balance remaining unspent.	REMARKS.
TOTAL OPEN LINES, brought forward	Rs. 3,93,39,35,397	Rs. 4,18,43,722	Rs. 5,81,53,000	Rs. 19,58,32,000	Rs. 4,23,27,64,119	Rs.	Rs.	
Lines under Construction	Rs. 3,12,74,895	Rs. 1,22,16,384	Rs. 56,42,000	Rs. 76,88,000	Rs. 5,68,21,819			
LINES IN ABEYANCE								
COMPANY								
Bellary-Kistna	Rs. 1,65,78,416	Rs. ...	Rs. ...	Rs. ...	Rs. 1,65,78,416			
Bilaspur-Etawah	Rs. 75,132	Rs. ...	Rs. ...	Rs. ...	Rs. 75,132			
Nagpur-Chhattisgarh (Depreciation Account).	Rs. 6,57,038	Rs. ...	Rs. ...	Rs. ...	Rs. 6,57,038			
Ranaghat-Bhagwangola	Rs. 3,02,450	Rs. ...	Rs. ...	Rs. ...	Rs. 3,02,450			
Southern Mahratta (Depreciation on works, etc.)	Rs. 5,27,071	Rs. ...	Rs. ...	Rs. ...	Rs. 5,27,071			
Umaria Colliery	Rs. 1,82,672	Rs. ...	Rs. ...	Rs. ...	Rs. 1,82,672			
Vizagapatam-Raipur	Rs. 2,45,035	Rs. ...	Rs. ...	Rs. ...	Rs. 2,45,035			
TOTAL LINES IN ABEYANCE, ETC.	Rs. 1,85,67,814	Rs. ...	Rs. ...	Rs. ...	Rs. 1,85,67,814			
Stores	Rs. 9,62,291	Rs. -5,00,454	Rs. ...	Rs. ...	Rs. 4,61,807			
Undistributed liabilities	Rs. ...	Rs. ...	Rs. ...	Rs. 3,35,37,000	Rs. 3,35,37,000			
Reserve	Rs. ...	Rs. ...	Rs. 8,53,000	Rs. 55,76,000	Rs. 64,29,000			
GRAND TOTAL	Rs. 3,98,47,40,397	Rs. 5,35,60,162	Rs. 6,46,48,000	Rs. 24,56,33,000	Rs. 4,34,85,81,559			

Appendix III, Table II—concluded.

RAILWAYS.	To end of 1916-1917.	Accounts, 1917-1918.	Revised Esti- mate, 1918-1919.	Budget Esti- mate, 1919-1920.	To end of 1919-1920.	Sanctioned outlay.	Balance remaining unspent.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Grand Total, brought forward	3,98,47,40,397	5,35,60,162	6,46,48,000	24,56,33,000	4,34,85,81,559			
Distributed as under—								
CAPITAL EXPENDITURE ON RAILWAYS (not charged to Revenue)—								
State Railways — Construction*	2,92,07,49,034	5,35,71,954	6,45,61,000	24,55,57,000	3,25,14,38,988			
Redemption of Liabilities†	90,75,31,543	...	...	...	90,75,31,543			
Famine Relief and Insurance—								
Protective Railways	7,87,21,622	—299	—5,000	...	7,87,16,323			
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).	5,45,35,712	...	...	...	5,45,35,712			
CONSTRUCTION OF RAILWAYS (charged to Provincial Revenues).	75,23,001	—11,493	92,000	76,000	76,79,508			
OTHER EXPENDITURE charged against Revenue.	1,56,79,485	...	...	...	1,56,79,485			
Total as above	3,98,47,40,397	5,35,60,162	6,46,48,000	24,56,33,000	4,34,85,81,559			

* INCLUDES DEBITURES RAISED BY COMPANIES—
Bombay, Baroda and Central India Railway 1,43,90,464
East Indian Railway 27,07,02,709
Great Indian Peninsula Railway 4,87,97,364
Southern Railway 5,72,35,901
Central Railway 20,10,000
TOTAL 38,40,36,438
advances by ...

† Bombay, Baroda and Central India Railway 18,72,06,696
East Indian Railway 18,05,98,229
Eastern Bengal Railway 8,10,54,458
Great Indian Peninsula Railway 8,88,35,250
Madras and Southern Mahratta Railway 8,21,72,000
North Western Railway 7,36,74,330
Outh and Rohilkhand Railway 15,50,40,735
South Indian Railway 7,03,68,355
Inland Midland Railway 8,85,61,500
TOTAL 90,75,31,543

Appendix III—continued.

COMMERCIAL AND FINANCIAL STATISTICS.

Table III.—Capital Expenditure on Irrigation Major Works in 1917-18, and Estimated Expenditure on such works in 1918-19, and 1919-20, and to the end of 1919-20.

	Actual outlay to end of 1916-17.	Accounts, 1917-18.	Revised Estimate, 1918-19.	Budget Estimate, 1919-20.	Total actual and estimated to end of 1919-20.	Sanctioned Estimate.	Balance of sanctioned Estimate remaining to be spent.
PRODUCTIVE WORKS.	R	R	R	R	R	R	R
<i>North-West Frontier Province.</i>							
Upper Swat River Canal	1,97,11,922	6,25,613	—13,000	4,94,000	2,08,18,535		
Lower ditto	41,71,958	—22,492	3,000	...	41,52,466		
Kabul River Canal*	11,33,971	50,652	31,000	52,000	12,70,623		
<i>Madras.</i>							
Godavari Delta System	1,29,88,274	1,63,541	1,87,000	1,34,000	1,34,72,815	1,36,09,680	1,36,865
Kistna Delta System	1,52,55,969	1,23,980	68,000	28,000	1,54,75,949	1,55,01,610	25,661
Penner River Canals System	56,92,746	9,427	12,000	...	57,14,173	57,14,197	24
Periyar Project	1,02,94,139	3,239	7,000	5,000	1,03,09,378	1,03,18,422	4,044
Canvery Delta System	41,36,250	61,762	31,000	15,000	42,47,012	45,30,854	2,38,842
Kurnool Cuddapah Canal	2,28,68,418	65,419	...	74,000	2,30,07,837	2,32,08,692	2,01,855
Nagavalli River Project	16,35,551	13,447	4,000	7,000	16,59,998	17,77,039	1,17,041
Divi Island Project	19,00,232	20,204	20,000	6,000	19,46,436	20,03,377	59,941
Lower Coleroon Anicut*	18,69,697	...	...	...	18,69,697	...	...
Toludur Project	8,27,010	1,32,218	1,80,000	2,00,000	13,39,228	29,60,000	16,20,772
<i>Bombay.</i>							
Desert Canal	26,40,891	588	...	...	26,41,477	27,06,149	64,672
Begari Canal	23,72,384	—10,940	1,16,000	25,000	25,62,444	...	...
Eastern Nara Works	67,79,815	25,356	1,03,000	2,47,000	71,55,171	74,89,986	3,34,815
Jamrao Canal	85,84,355	64,458	—2,000	—2,000	86,44,811	88,60,148	2,15,337
Dad Canal	25,76,626	—2,016	—4,000	27,000	25,97,610	28,95,932	2,98,322
Mutha Canal	76,18,735	—4,791	...	...	76,13,944	...	...
<i>Bengal.</i>							
Midnapur Canal	83,09,132	3,293	4,000	...	83,16,425	...	...
Hijili Tidal Canal	25,50,805	...	...	...	25,50,805	...	...
<i>United Provinces.</i>							
Ganges Canal, including Mat and Har	3,64,77,061	4,90,556	4,56,000	—3,90,000	3,70,33,617	...	...
Branches . . . . .	...	...	...	...	...	...	...
Lower Ganges Canal	88,25,955	3,023	24,000	7,000	3,88,59,978	...	...
Agra Canal	4,30,775	5,200	3,000	27,000	1,14,65,975	1,15,15,848	49,873
Eastern Jumna Canal . . . . .	...	27,940	15,000	9,000	49,30,215	...	...
Dun Canal* . . . . .	...	10,555	30,000	76,000	14,66,107	...	...
Bijnor Canal* . . . . .	...	...	26,000	63,000	4,02,190	...	...
Gorai Canal	7,21,838	53,610	—39,000	29,000	7,68,448	7,78,448	10,000
<i>Punjab.</i>							
Western Jumna Canal	1,68,3,536	—1,224	17,000	20,000	1,69,19,312	...	...
Upper Bari Doab Canal	2,11,0,338	—6,310	37,000	1,00,000	2,12,31,028	...	...
Lower ditto	2,14,2,73	5,74,712	2,50,000	4,70,000	2,27,14,985	...	...
Sirhind Canal	2,43,0,660	37,559	1,37,000	2,00,000	2,47,56,219	...	...
Upper Chenab Canal	3,18,637	4,18,209	1,10,000	3,60,000	3,52,19,846	3,53,06,583	56,737
Lower ditto	3,18,921	1,60,519	17,000	5,00,000	3,22,56,140	...	...
Upper Jhelum Canal	11,584	11,44,296	1,70,000	96,000	4,44,21,880	...	...
Lower ditto . . . . .	...	2,89,223	2,72,000	6,50,000	1,67,54,669	1,83,95,782	16,41,113
Indus Inundation Canals . . . . .	...	—1,621	—4,000	—4,000	28,92,354	...	...
<i>Burma.</i>							
Mandalay Canal . . . . .	...	—3,693	7,000	...	55,87,972	56,82,870	94,898
Shwebo Canal . . . . .	...	50,112	1,00,000	49,000	59,68,822	...	...
Mon Canal . . . . .	...	191	5,000	36,000	55,30,629	...	...
Ye-u Canal . . . . .	...	4,95,657	3,19,000	5,05,000	48,76,669	...	...
Twante Canal . . . . .	...	—9,91,548	4,000	6,000	55,79,077	...	...
<i>Bihar.</i>							
Orissa Canals . . . . .	...	289	3,000	4,000	2,64,68,804	...	...
Sone Canal . . . . .	...	7,628	2,000	...	2,59,61,011	...	...
<i>Central Provinces.</i>							
Wainganga Canal . . . . .	...	4,98,749	2,59,000	2,36,000	44,12,232	46,69,721	2,57,489
Mahanadi Canal . . . . .	...	10,98,821	8,60,000	13,92,000	95,45,781	1,12,99,208	17,53,427
Asola Mendha Tank . . . . .	...	19,080	4,000	19,000	17,05,170	17,30,346	25,176
<i>Other Projects</i>	...	...	...	...	...	...	...
Reserve . . . . .	...	15,461	33,000	1,75,000	1,72,07,785	...	...
Total Productive Works	55,67,99,001	56,57,948	38,70,000	65,78,000	57,29,04,949		
Carried over	55,67,99,001	56,57,948	38,70,000	65,78,000	57,29,04,949		

* Transferred to "49" from 1st April 1907.

Appendix III, Table III—continued.

COMMERCIAL AND FINANCIAL STATISTICS.

Table III.—Capital Expenditure on Irrigation Major Works in 1917-18, and Estimated Expenditure on such works in 1918-19, and 1919-20, and to the end of 1919-20—continued.

	Actual outlay to end of 1916-17.	Accounts, 1917-18.	Revised Estimate, 1918-19.	Budget Estimate, 1919-20.	Total actual and estimated outlay to end of 1919-20.	Sanctioned Estimate.	Balance of sanctioned Estimate remaining to be spent.
	₹	₹	₹	₹	₹	₹	₹
Brought forward	55,67,99,001	56,57,948	38,70,000	63,78,000	57,29,04,949		
PROTECTIVE WORKS.							
<i>Madras.</i>							
Rushikulya Project	46,74,047	8,410	16,000	2,000	47,00,457	47,01,309	852
Mopad Project	16,47,737	1,86,773	1,75,000	1,65,000	21,64,510		
Venkatapuram Tank Project	3,46,028	20,819	...	...	3,66,847		
<i>Bombay.</i>							
Godaveri Canal	95,21,042	39,542	39,000	49,000	96,18,584		
Chankapur Tank	18,41,062	14,542	21,000	13,000	18,89,604	19,41,592	51,988
Nira Canal (including Shetphal Tank)	61,10,901	48,357	...	...	61,59,258	64,91,813	3,32,555
Budhihal Tank	4,91,036	254	...	...	4,91,290	13,98,529	9,07,239
Pravara River Project	65,43,657	8,00,808	8,21,000	7,90,000	89,54,965	1,21,02,145	31,47,180
Nira Right Bank Canal	1,07,39,412	17,17,564	17,92,000	19,99,000	1,62,47,076	2,49,71,863	87,23,892
<i>United Provinces.</i>							
Betwa Canal (including Dukwa weir)	79,90,111	6,135	15,000	11,000	80,22,346	80,77,109	54,868
Ken Canal (including Gangao dam)	58,45,788	12,957	—48,000	6,000	58,16,745	59,28,704	1,11,959
Dassan Canal	47,39,112	15,864	9,000	1,000	47,64,976	49,04,084	1,39,088
Ghaggar Canal	38,15,316	5,48,204	1,31,000	38,000	44,32,520		
Majhgawan Tank	3,68,197	14,465	13,000	15,000	4,00,662		
Barwar Lake and Canal	2,15,044	52,899	64,000	15,000	3,46,943		
Bhatkhara Tank	56,471	476	51,000	2,000	60,947	6,53,114	3,20,167
Baipura Tank . . . . .	...	...	...	1,000	1,000		
<i>Bihar.</i>							
Tribeni Canal	73,71,817	98,628	1,55,000	1,55,000	76,20,455		
<i>Central Provinces.</i>							
Tandula Canal	65,83,026	8,89,781	6,85,000	6,85,000	82,42,607	95,78,587	6,39,830
Tank Projects	94,14,606	4,02,202	6,04,000	6,04,000	1,00,24,808		
<i>Other Projects.</i>							
Probable Savings . . . . .	...	...	...	—9,000	9,000		
Total, Protective Works	9,25,02,130	49,21,376	46,56,000	52,12,000	1,01,91,506		
Grand Total, Major Works	64,93,01,131	1,05,79,324	85,26,000	1,17,90,000	68,02,44,455		
Distributed as under—							
(1) Capital expenditure on Irrigation (not charged to Revenue)	53,84,71,710	55,94,877	38,61,000	65,00,000	64,42,75,877		
(2) Protective Irrigation Works	9,27,63,926	49,21,376	46,56,000	52,12,000	1,01,91,506		
(3) Other outlay from ordinary revenues	1,80,65,495	63,071	9,000	78,000	1,81,16,566		
GRAND TOTAL AS ABOVE	64,93,01,131	1,05,79,324	85,26,000	1,17,90,000	68,02,44,455		

Appendix III—continued.

Commercial and Financial Statistics.

Table IV.—Gross traffic receipts, working expenses, and net traffic receipts of State Railways for five years ending 1917-1918, with Revised Estimates for 1918-1919 and Budget Estimates for 1919-1920.

(Omitting 000, except in accounts.)

STATE RAILWAYS	ACCOUNTS.					Revised Estimate, 1918-19.	Budget Estimate, 1919-20.
	1918-1914.	1914-1915.	1915-1916.	1916-1917.	1917-1918.		
	M.	M.	M.	M.	M.	M.	M.
Open mileage at beginning of year	25,437	26,106	26,369	26,433	26,572	26,471	26,491
Gross Traffic Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Imperial.</i>							
Assam-Bengal	70,40,639	68,72,053	67,98,442	68,86,463	72,64,284	77,00	78,00
Aden Tramway . . . . .	...	...	14,472	1,53,579	1,43,485	1,90	2,00
Bengal-Nagpur	4,10,31,142	4,07,73,773	4,47,61,637	5,09,20,784	5,58,76,074	6,10,00	6,30,00
Bezawada Extension	2,94,355	4,39,590	4,58,138	4,89,673	5,13,179	5,10	5,50
Bombay, Baroda and Central India System	6,58,93,295	6,37,23,843	6,75,24,858	7,52,69,779	8,02,80,536	9,55,00	9,50,00
Burma	2,23,60,428	2,18,00,784	2,00,98,744	2,21,87,251	2,20,65,877	2,65,50	2,65,50
Burma Railway Extensions	21,84,418	16,42,874	17,57,133	20,69,109	20,58,705	25,50	25,50
Southern Shan States	33,020	87,016	3,39,165	3,38,109	4,39,884	5,00	5,00
Eastern Bengal	3,73,92,387	3,31,07,555	3,53,38,268	3,70,21,485	3,48,74,771	3,85,00	3,90,00
East Indian	10,17,07,428	10,52,21,592	10,60,08,844	11,02,01,205	11,61,42,477	13,67,00	13,60,00
Great Indian Peninsula including Indian Midland	8,55,08,945	7,77,52,916	9,01,17,305	9,67,50,475	10,55,60,401	11,92,00	11,89,00
Agra-Delhi Chord	23,09,274	32,06,644	28,84,018	30,47,574	33,67,179	43,00	43,00
Bhopal	7,05,991	5,38,468	6,58,689	7,87,907	9,94,950	11,50	11,50
Baran-Kotab	7,507	1,49,969	2,21,240	2,43,097	1,61,978	2,25	2,50
Cawnpore-Banda . . . . .	...	...	4,05,258	3,68,286	3,08,939	3,25	4,00
Jodhpur-Hyderabad (British Section)	6,295	10,52,695	11,39,522	13,81,452	19,53,656	21,00	20,00
Lucknow-Bareilly	1,789	9,52,756	18,76,076	25,27,980	26,74,674	32,70	33,00
North Western . . . . .	...	8,95,786	8,39,36,357	9,66,56,409	12,24,77,224	12,60,00	12,70,00
Oudh and Rohilkhand . . . . .	...	2,97,699	2,26,21,042	2,61,76,455	2,82,00,370	3,15,00	3,15,00
Hardwar-Dehra . . . . .	...	4,66,506	...	...	...	...	...
Madras and Southern Mahratta Railway	1,68,211	3,82,75,086	4,20,29,319	4,68,93,840	5,20,76,904	5,48,50	5,48,50
Mysore State lines	2,14,243	36,55,498	37,66,070	39,86,015	41,47,617	45,00	45,00
Dhone-Kurnool	3,379	1,12,693	1,31,028	1,40,000	1,20,216	1,50	1,50
South Indian	3,379	2,71,60,221	2,93,14,815	3,22,67,342	3,53,61,272	3,57,00	3,78,50
Tinnevely-Quilon . . . . .	...	8,92,082	9,85,938	10,27,354	11,46,203	15,00	15,50
Tirhoot . . . . .	...	97,03,502	92,58,479	97,89,074	92,55,829	1,09,00	1,10,00
Reserve . . . . .	...	...	...	...	...	...	3,00,00
Total Imperial	54,14,43,691	57,24,44,857	62,75,80,697	68,74,66,684	76,53,76	79,98,50	
<i>Provincial.</i>							
Jorhat . . . . .	...	1,27,545	1,53,781	1,65,389	1,86,724	1,30	1,50
Total India	54,15,71,146	57,25,98,638	62,77,46,086	68,76,03,408	76,55,00	80,00,00	
<i>ENGLAND.</i>							
Bengal-Nagpur . . . . .	...	2,910	3,540	4,590	4,950	6	6
East Indian . . . . .	...	3,450	25,080	9,98,085	9,32,685	3	3
Eastern Bengal . . . . .	...	...	1,605	74,175	69,300	...	...
Madras and Southern Mahratta . . . . .	...	...	...	...	...	3,00	7,20
Oudh and Rohilkhand . . . . .	...	...	750	34,155	31,905	...	...
Scinde-Punjab and Delhi	7,...	...	13,275	6,11,911	5,70,585	...	...
Total England	8,450	6,360	44,250	17,22,916	16,09,425	3,09	7,29
Grand Total	54,15,77,506	57,26,42,888	62,94,69,002	68,92,12,833	76,58,09	80,07,29	



The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 22, 1919.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Indian Legislative Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 19th March, 1919, and is hereby promulgated for general information :—

ACT NO. V OF 1919.

An Act to make provision to determine the date of the termination of the present war and for purposes connected therewith.

WHEREAS it is expedient to make provision to determine the date of the termination of the present war and for purposes connected therewith ; It is hereby enacted as follows :—

1. This Act may be called the Termination of the Present War (Definition) Act, 1919.

Short title.

2. For the purposes of any provision in any enactment or in any notification or rule issued or made thereunder and, except when the context otherwise requires, of any provision in any

Date of termination of present war to be such as may be declared by His Majesty in Council.

contract, deed or other instrument referring, expressly or impliedly, and in whatever form of words, to the present war or the present hostilities,—

(1) the present war shall be treated as having continued to and as having ended on such date as His Majesty in Council may declare in that behalf in pursuance of the provisions of the Termination of the Present War (Definition) Act, 1918, and

(2) the date of the termination of war between His Majesty and any particular State shall be the date similarly declared under sub-section (3) of section 1 of the said Act.

8 & 9 Geo. V., c. 59.

H. M. SMITH,

Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 19th March, 1919, and is hereby promulgated for general information :—

ACT NO. VI OF 1919.

An Act further to amend the Indian Oaths Act, 1873.

WHEREAS it is expedient further to amend the Indian Oaths Act, 1873 ; It is hereby enacted^x of 1873. as follows :—

1. This Act may be called the Indian Oaths
Short title. (Amendment) Act, 1919.
2. In section 3 of the Indian Oaths Act, 1873,^x of 1873.
Amendment of section after the word "prescribed,"
3, Act X of 1873. the words "by or under any
Instruction under the Royal Sign Manual of
His Majesty or " shall be inserted.

H. M. SMITH,

Offg. Secretary to the Government of India.

**GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.**

The following Act of the Indian Legislative Council received the assent of the Governor General on the 19th March, 1919, and is hereby promulgated for general information :—

ACT NO. VII OF 1919.

*An Act to extend the operation of the Indian
Defence Force Act, 1917.*

WHEREAS it is expedient to extend the operation of the Indian Defence Force Act, 1917; It is III of 1917. hereby enacted as follows :—

1. This Act may be called the Indian Defence
Short title. Force (Amendment) Act,
1919.
2. In sub-section (3) of section 1 of the Indian
Amendment of section Defence Force Act, 1917, III of 1917.
I, Act III of 1917. for the words "six months"
the words "one year" shall be substituted.

H. M. SMITH,
Offg. Secretary to the Government of India;

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 19th March, 1919, and is hereby promulgated for general information :—

ACT No. VIII OF 1919.

An Act further to amend the Negotiable Instruments Act, 1881.

WHEREAS it is expedient further to amend the Negotiable Instruments Act, 1881 ; It is hereby enacted as follows :—

1. This Act may be called the Negotiable Instruments (Amendment) Act, 1919.

2. In section 9 of the Negotiable Instruments Act, 1881, (hereinafter called the said Act), for the words "payable to, or to the order of, a payee," the words "payable to order" shall be substituted.

3. For sub-section (1) of section 13 of the said Act, the following sub-section shall be substituted, namely :—

"(1) A "negotiable instrument" means a promissory note, bill of exchange or cheque payable either to order or to bearer.

*Explanation (i).—*A promissory note, bill of exchange or cheque is payable to order which is

expressed to be so payable or which is expressed to be payable to a particular person, and does not contain words prohibiting transfer or indicating an intention that it shall not be transferable.

*Explanation (ii).—*A promissory note, bill of exchange or cheque is payable to bearer which is expressed to be so payable or on which the only or last indorsement is an indorsement in blank.

*Explanation (iii).—*Where a promissory note, bill of exchange or cheque, either originally or by indorsement, is expressed to be payable to the order of a specified person, and not to him or his order, it is nevertheless payable to him or his order at his option."

4. In section 48 of the said Act, for the words "payable to the order of a specified person, or to a specified person or order," the words "payable to order" shall be substituted.

5. In section 121 of the said Act, for the words "payable to, or to the order of, a specified person," the words "payable to order" shall be substituted.

H. M. SMITH,

Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 19th March, 1919, and is hereby promulgated for general information :—

ACT No. IX OF 1919.

*An Act to supplement the Punjab Courts Act,
1918.*

WHEREAS it is expedient to supplement the Punjab Courts Act, 1918 ; It is hereby enacted Punjab Act,
VI of 1918 .
as follows :—

1. (1) This Act may be called the Punjab
Short title and com- Courts (Supplementing) Act,
mencement. 1919.

(2) It shall come into force on such date as may be notified by the Governor General in Council in this behalf.

2. All suits, appeals, revisions, applications, Provisions regarding reviews, executions and other proceedings pending in proceedings whatsoever, the Chief Court of the whether civil or criminal, Punjab. pending in the Chief Court of the Punjab, shall be continued and concluded in the High Court of Judicature at Lahore as if the same had been instituted in such High Court ; and the High Court of Judicature at Lahore shall exercise the same jurisdiction in relation to all such proceedings as if the same had been instituted and continued in such High Court.

H. M. SMITH,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 20th March, 1919, and is hereby promulgated for general information :—

ACT No. X OF 1919.

An Act to impose a duty on excess profits arising out of certain businesses.

WHEREAS it is expedient to impose a duty on excess profits arising out of certain businesses ; It is hereby enacted as follows :—

Short title and commencement. 1. (1) This Act may be called the Excess Profits Duty Act, 1919.

(2) It shall come into force on the 1st April, 1919.

2. In this Act, unless there is anything repugnant in the subject or context,—

“ accounting period ” means the twelve months ending on the 31st March, 1919, or if the accounts of the business have been made up within the said twelve months for the purposes of the Indian Income-tax Act, 1918, in respect of a year ending on any date other than the said 31st March, then the year ending on that other date ;

“ business ” includes any trade, commerce or manufacture, or any adventure or concern in the nature of trade, commerce or manufacture ;

“ Chief Revenue-authority ” means the Board of Revenue or the Financial Commissioner in provinces where those authorities exist, and in any other case such authority as the Local Government may declare to be the Chief Revenue-authority for the purposes of this Act ;

“ prescribed ” means prescribed by rules made under this Act.

118. All expressions used or embodied by reference in this Act which are not hereinbefore defined shall have the same meaning as is attributed to them by the Indian Income-tax Act, 1918.

3. This Act shall apply to every business (other than the businesses specified in Schedule I) which is, during any part of the accounting period, either carried on in British India by any person or owned or carried on in any place in India by a person ordinarily resident in British India.

4. Subject to the provisions of this Act, there shall, in respect of any business to which this Act applies, be charged, levied and paid on the amount by which the profits in the accounting period exceed the standard profits, a duty (in this Act referred to as “ excess profits duty ”) of an amount equal to fifty per cent. of that excess :

Provided that the amount of the said duty shall not exceed such sum as would reduce the

profits in the accounting period below thirty thousand rupees.

5. The profits of a business in the accounting period shall, at the option of the person by whom the excess profits duty in respect of that business is payable be or be deemed to be,—

(a) the taxable income as finally ascertained for the purposes of the Indian Income-tax Act, 1918, or

(b) when the accounting period in respect of the business ends on any date other than the 31st March, 1919, and the accounts of the business are made up for an additional period ending on the said 31st March, a sum which bears the same proportion to the taxable income of the total period (such taxable income being ascertained as nearly as may be in accordance with the provisions of the said Act) as a period of one year bears to the total period.

Explanation.—The profits in the accounting period shall, notwithstanding any composition in force for the purposes of the said Act, be actually ascertained in accordance with the provisions of that Act.

6. (1) The standard profits of a business shall be as follows :—

(a) an amount calculated at the rate of 10 per cent. or at such rate not being less than 10 per cent. as may be prescribed, on the capital of the business as existing at the end of the accounting period, in which case the capital of the business shall, for the purposes of this Act, be ascertained in accordance with the provisions of Schedule II ; or

(b) at the option of the person by whom excess profits duty in respect of the business is payable—

(i) if the profits of the business have been assessed in the years 1913 and 1914 for the purposes of the income-tax law then in force—the aggregate of half of the profits so assessed and half of the interest, if any, received in those years on securities forming part of the assets of the business ; or

(ii) if the profits of the business have been assessed for the said

purposes in the years 1913 and 1914, and in two only of the three years 1915, 1916 and 1917—the aggregate of one-fourth of the profits so assessed and one-fourth of the interest, if any, received in the same four years on securities forming part of the assets of the business ; or

- (iii) if the profits of the business have been assessed for the said purposes in all the five years 1913, 1914, 1915, 1916 and 1917—the aggregate of one-fourth of the profits assessed in the years 1913 and 1914 and in such two of the years 1915, 1916 and 1917 as may be selected by the said person and one-fourth of the interest, if any, received in the same four years on securities forming part of the assets of the business :

Provided that if the average capital employed in the business in the years adopted for the purpose of determining the standard profits is less or more than the capital so employed at the end of the accounting period there shall be made to or from the standard profits an addition or a deduction, as the case may be, which shall bear to the standard profits the same proportion as such increase or decrease of capital bears to the average capital so employed in the years so adopted.

Explanation.—For the purpose of ascertaining the average capital employed, the capital employed in the business in any year shall be deemed to be the capital so employed at the end of that year :

Provided further that if the assessment in any of the said years was made in respect of a period of less than twelve months, that assessment shall, for the purpose of determining the standard profits, be proportionately increased.

(2) If a composition for income-tax was in force in any of the years 1913, 1914, 1915, 1916 and 1917, such composition shall be deemed for the purposes of clause (b) of sub-section (1) to have been the assessment and the profits shall be determined in accordance therewith :

Provided that the person by whom excess profits duty in respect of the business is payable shall, notwithstanding any such composition, be entitled to have an assessment of the profits of the business made for the purpose of determining the standard profits, in the same way as the assessment would have been made if no such composition had been agreed upon.

(3) Each of the years referred to in sub-sections (1) and (2) shall be deemed to be the twelve months commencing with the 1st of April in the year mentioned.

(4) Notwithstanding anything contained in this section no increase of capital made after the

31st December, 1918, shall be taken into account in any case, and no such increase before that date shall be taken into account when it appears or to the extent to which it appears that the increase was made with intent to evade or has the effect of evading the payment of the excess profits duty.

7. On the application (made in accordance with the provisions of clause (b) of sub-section (2) of section 11) of any person chargeable with excess profits duty alleging that, owing to any of the following circumstances, namely :—

- (a) any change in the constitution of a partnership of which he is or was a member,
- (b) any postponement or suspension, as a consequence of the present war, of renewals or repairs,
- (c) any exceptional depreciation or obsolescence (including the cost of replacement during the accounting period) due to the present war of assets employed in the business,
- (d) the provision in connection with the requirements of the present war of plant or machinery which will not be required for the purposes of the business after the termination of the war,
- (e) the fact that the assets of the business consist to any material extent of shares in a company the business of which is itself chargeable to excess profits duty,
- (f) the liability of any part of the profits of the business to excess profits duty in the United Kingdom, or
- (g) any special circumstances connected with the nature of the business or the period for which any profits are ascertained or determined,

the provisions of this Act for the calculation of excess profits duty operate unfairly in his case, the Collector may make such allowances in calculating the amount of the duty as seem to him to be necessary to meet the special circumstances, provided that any such allowance shall not reduce the amount of duty payable under the provisions of the Act by more than twenty-five per cent. without the previous sanction of the Commissioner.

8. (1) If any person who has applied under section 7 is dissatisfied with the decision of the Collector on his application, he may appeal to the Chief Revenue-authority which shall, at the option of such person, either itself decide such appeal or refer it to a Board of Referees to be appointed by the Local Government. The Board shall hear and consider any appeal so referred and shall communicate its decision to the Chief Revenue-authority.

(2) The Chief Revenue-authority and the Board shall be entitled to take into account any of the circumstances specified in section 7, and to modify the decision of the Collector with reference thereto in such way and to such extent as they may consider just and equitable.

(3) Every Board of Referees appointed under this section shall consist of three or, in cases which the Local Government considers to be of difficulty or importance, of four persons. When the Board consists of four persons, the Local Government shall appoint one of the members to be Chairman. In any case at least two members of

the Board shall be persons not in the service of Government and having in the opinion of the Local Government adequate business experience.

(4) In case of a difference of opinion between the members of the Board, the opinion of the majority shall prevail. When the Board consists of four members and the members are equally divided in opinion, the Chairman shall have a second or casting vote.

(5) The decision of the Chief Revenue-authority on any appeal under this section or of the Board where an appeal is referred to it shall, notwithstanding any other provision of this Act be final, and shall be deemed to be the basis of assessment in the particular case.

9. (1) The Governor General in Council may, on the application made before the 30th June, 1919, of any person alleging that owing to special circumstances to be stated in the application the provisions of this Act for the calculation of excess profits duty would operate unfairly in the case of any class of business in which such person is engaged, refer such application for the report of a Board of special Referees to be appointed in this behalf by the Governor General in Council.

(2) Every Board appointed under this section shall consist of four persons, of whom at least two shall be persons not in the service of Government. The Governor General in Council shall appoint one member to be Chairman.

(3) On receipt of the report of the Board, the Governor General in Council shall consider the same and pass thereon such orders as he thinks fit. Any such order may vary the basis or method of assessment in respect of the class of business so reported on, and any variations so made shall be deemed to be modifications of this Act in respect of the matters to which they relate, and this Act shall apply accordingly.

10. Every liquidator of a company which is being wound up at the commencement of this Act or is wound up after the commencement of this Act and which is chargeable to excess profits duty shall before the 31st May 1919, or within two months of the commencement of the winding up, as the case may be, give notice of the fact to the Collector.

11. (1) The Collector may, for the purposes of this Act, require any person whom he believes to be engaged in any business to which this Act applies, or to have been so engaged during the accounting period or in the year ending on the 31st March, 1912, or on the 31st March in any year thereafter, to furnish him within two months after service upon him of a notice to that effect with such particulars in connection with the business as the Collector may require.

(2) At the time of furnishing such particulars such person shall—

(a) state the method which he desires to be adopted for the purpose of—

(i) ascertaining the profits of the business in the accounting period under section 5, and

(ii) determining the standard profits under section 6, and

(b) make any application which he desires to make under section 7 for an allowance in the calculation of the amount of the excess profits duty.

(3) Where any person fails, without reasonable cause or excuse, to comply with the provisions of clause (a) of sub-section (2), the Collector shall proceed to ascertain the profits of the accounting period and to determine the standard profits by such method provided in this Act as he thinks fit.

12. If a person fails, without reasonable cause or excuse, to give to the Collector in due time any notice required by section 10 or to furnish any particulars referred to in section 11, he shall on conviction by a Magistrate be punishable with fine which may extend to thirty rupees for every day during which the default continues.

13. The amount of excess profits duty to be paid in respect of any business shall be assessed by the Collector, who may in any case where he thinks fit allow the duty to be paid in instalments of such amounts payable at such times as he may direct.

14. The duty may be assessed on any person for the time being owning or carrying on the business whether as agent for the owner or otherwise or, where the business has ceased during the accounting period, on the person who owned or so carried on the business immediately before the time at which the business ceased, and where there has been a change of ownership of the business during the accounting period, the Collector shall make the assessment in the prescribed manner.

15. The provisions of sections 20, 21, 22, 23, 24, 26, 27, and of Chapters IV and V and of sections 42, 45, 46, 47 and 49 to 52 of the Indian Income-tax Act, VII of 1918, shall apply, with such modifications, if any, as may be prescribed, as if the said provisions referred to excess profits duty instead of to income-tax, and every officer or authority exercising powers under the said provisions may exercise the like powers under this Act in regard to excess profits duty as he or it exercises in regard to income-tax under the said Act:

Provided that references in the said provisions to the assessee shall be construed as references to a person by whom excess profits duty is payable.

16. Notwithstanding anything contained in the Indian Income-tax Act, 1918, or in any Act repealed thereby, all information contained in any statement or return made or furnished under the provisions of any of the said Acts or obtained or collected for the purposes of any such Act may be used for the purposes of this Act.

17. (1) A person shall not for the purposes of avoiding payment of excess profits duty enter into a fictitious or artificial transaction or carry out any fictitious or artificial operation, and if he has entered into any such transaction or carried out any such operation before the commencement of this Act shall inform the Collector of the nature of the transaction or operation.

Explanation.—For the purposes of this section an artificial transaction or operation includes every device of whatever nature adopted for the purposes of presenting the accounts of a business in a

misleading form or manner with intent to evade or having the effect of evading any obligation imposed by this Act.

(2) If any person acts in contravention of, or fails, without reasonable cause or excuse, to comply with, the provisions of sub-section (1), he shall on conviction by a Magistrate be punishable with fine which may extend to one thousand rupees.

18. (1) The Governor General in Council may,

Power to make rules. by notification in the Gazette of India, make rules for carrying into effect the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) the rate to be allowed in respect of any business or class of business for the purpose of clause (a) of sub-section (1) of section 6 ;

(b) the procedure to be followed by Boards of Referees appointed under this Act ;

(c) the basis and method of assessment when there has been a change of ownership during any period which can be selected for the purpose of determining standard profits, or during any subsequent period prior to the commencement of this Act ; and

(d) the adaptation to excess profits duty of any of the provisions of the Indian Income-tax Act, 1918, which are made applicable to that duty by section 15.

(3) All rules made under this section shall have effect as if enacted in this Act.

19. Where the profits of any business in the accounting period are chargeable to excess profits duty under the provisions of this Act and to super-tax

Excess profits duty and super-tax to be alternately chargeable.

II of 1917, under the provisions of the Super-tax Act, 1917, then—

(1) if the amount chargeable as excess profits duty exceeds that chargeable as super-tax, excess profits duty shall alone be charged, and

(2) if the amount chargeable as super-tax exceeds that chargeable as excess profits duty, super-tax shall alone be charged,

III of 1917, and the provisions of this Act and the Super-tax Act, 1917, shall be construed accordingly.

20. The amount of excess profits duty paid in respect of any business

Excess profits duty an allowance for the purposes of Act VII of 1918. shall be allowed as a deduction at the adjustment made in the year ending on the

31st March, 1920, in respect of the profits of that business for the purposes of section 19 of the Indian Income-tax Act, 1918 :

VII of 1918. Indian Income-tax Act, 1918 :

Provided that if the amount of excess profits duty payable has not been ascertained at the time when the said adjustment is made the amount by which the income-tax would have been reduced if effect had been given to the deduction shall be deducted from the amount payable for excess profits duty.

SCHEDULE I.

EXCEPTED BUSINESSES.

(See section 3.)

1. Any business the income from which is agricultural income.

2. Offices or employments.

3. Any profession the profits of which are dependent mainly on the personal qualifications of the person by whom the profession is carried on, and in which no capital expenditure is required or only capital expenditure of an amount which is small when compared with the profits which the person carrying on the profession makes :

Provided that the business of any person taking commissions in respect of any transactions or services rendered, or any agent of any description (not being a whole-time officer or servant of the business or a commercial traveller, or an agent whose remuneration consists wholly of a fixed and definite sum not dependent on the amount of business done or any other contingency) shall not be included in this exception.

4. Any business which is liable to pay in respect of the accounting period excess profits duty in the United Kingdom.

5. Any business of which the profits in the accounting period do not exceed thirty thousand rupees.

SCHEDULE II.

ASCERTAINMENT OF CAPITAL.

(See section 6.)

1. The amount of the capital of a business shall, so far as it does not consist of money, be taken to be—

(a) so far as it consists of assets acquired by purchase, the price at which these assets were acquired, subject to any, proper deduction for depreciation or for unpaid purchase money,

(b) so far as it consists of assets being debts due to the business, the nominal amount of those debts subject to any reduction which has been allowed or is allowable in respect of those debts under the Indian Income-tax Act, VII of 1918, and

(c) so far as it consists of any other assets which have not been acquired by purchase, the value of the assets at the time when they became assets of the business, subject to any proper deduction for depreciation :

Provided that nothing in this provision shall prevent accumulated profits (other than those made in the accounting period) employed in the business being treated as capital.

2. Any borrowed money or trade debts shall be deducted in computing the amount of capital for the purposes of this Act.

3. Where any asset has been paid for otherwise than in cash, the cost price of that asset shall be taken to be the value of the consideration at the time the asset was acquired, but where the business has been converted into a company and more than two-thirds of the shares in the company are held by the person who was the owner of the business no value shall be attached to those shares, so far as they are represented by good-will or otherwise than by material assets of the company, unless the Collector in special circumstances otherwise directs. Patents and secret processes shall be deemed to be material assets.

H. M. SMITH,

Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 21st March, 1919, and is hereby promulgated for general information :—

ACT No. XI OF 1919.

An Act to cope with anarchical and revolutionary crime.

WHEREAS it is expedient to make provision that the ordinary criminal law should be supplemented and emergency powers should be exercisable by the Government for the purpose of dealing with anarchical and revolutionary movements ;

And whereas the previous approval of the Secretary of State in Council has been accorded to the making of this law ; It is hereby enacted as follows :—

1. (1) This Act may be called the Anarchical and Revolutionary Crimes Act, 1919 ;

(2) It extends to the whole of British India ; and

(3) It shall continue in force for three years from the date of the termination of the present war.

2. (1) In this Act, unless there is anything repugnant in the subject or context,—

“Chief Justice” means the Judge of highest rank in a High Court ;

“The Code” means the Code of Criminal Procedure, 1898 ;

“High Court” means the highest Court of criminal appeal or revision for any local area ;

“Scheduled offence” means any offence specified in the Schedule.

(2) All words and expressions used in this Act and defined in the Code, and not hereinbefore defined, shall be deemed to have the meanings respectively attributed to them in the Code.

PART I. •

3. If the Governor General in Council is satisfied that, in the whole or any part of British India, anarchical or revolutionary movements are being promoted, and that scheduled offences in connection with such movements are prevalent to such an extent that it is expedient in the interests of the public safety to provide for the speedy trial of such offences, he may, by notification in the Gazette of India, make a declaration to that effect, and thereupon the provisions of this Part shall come into force in the area specified in the notification.

4. (1) Where the Local Government is of opinion that the trial of any person accused of a scheduled offence should be held in accordance with the provisions of this Part, it may order any officer of Government to prefer a written information to the Chief Justice against such person.

(2) No order under sub-section (1) shall be made in respect of, or be deemed to include, any person who has been committed under the Code for trial before a High Court or a Court of Session, but, save as aforesaid, an order under that sub-section may be made in respect of any scheduled offence whether such offence was committed before or after the issue of the notification under section 3.

(3) The information shall state the offence charged and so far as known the name, place of residence, and occupation of the accused, and the time and place when and where the offence is alleged to have been committed and all particulars within the knowledge of the prosecution of what is intended to be proved against the accused.

(4) The Chief Justice may by order require any information to be amended so as to supply further particulars of the offence charged to the accused, and shall direct a copy of the information or the amended information, as the case may be, to be served upon the accused in such manner as the Chief Justice may direct.

5. Upon such service being effected, and on application duly made to him, the Chief Justice shall nominate three of the High Court Judges (hereinafter referred to as the Court) for the trial of the information, and shall fix a date for the commencement of the trial :

Provided that, when the total number of Judges of the High Court does not exceed three, the Chief Justice shall nominate not more than two such Judges, and shall complete the Court by the nomination of one or, if necessary, two persons of either of the following classes, namely :—

- (a) persons who have served as permanent Judges of the High Court ; or
- (b) with the consent of the Chief Justice of another High Court, persons who are Judges of that High Court.

6. The Court may sit for the whole or any part of a trial at such place or places in the province as it may consider desirable :

Place of sitting.

Provided that if the Advocate-General certifies to the Court that it is in his opinion necessary in the interests of justice that the whole or any part of a trial shall be held at some place other than the usual place of sitting of the High Court, the Court shall, after hearing the accused, make an order to that effect, unless for reasons to be recorded in writing it thinks fit to make any other order. It shall not be necessary for the certificate of the Advocate-General to be supported by any affidavit, nor shall he be required to state the grounds upon which such certificate was given.

7. The provisions of the Code shall apply to proceedings under this Part, in so far as the said provisions are not inconsistent with the provisions of this Part and such proceedings shall be deemed to be proceedings under the Code, and the Court shall have all the powers conferred by the Code on a Court of Session exercising original jurisdiction.

8. (1) The trial shall be commenced by the reading of the information, and thereafter the prosecutor shall state shortly by what evidence he expects to prove the guilt of the accused.

Trial.

(2) The Court shall then, subject to the provisions of this Part, in trying the accused, follow the procedure prescribed by the Code for the trial of warrant cases by Magistrates.

9. If a charge is framed, the accused shall be entitled to ask for an adjournment for fourteen days, or any less period that he may specify, and the Court shall comply with his request, but, subject to the adjournment provided for by this section, the Court shall not be bound to adjourn any trial for any purpose, unless such adjournment is in its opinion necessary in the interests of justice.

Adjournment.

10. The Court shall cause the evidence of each witness who is examined to be recorded in full in such manner as the Court may direct.

Record of evidence.

11. The Court, if it is of opinion that such a course is necessary in the public interest or for the protection of a witness, may prohibit or restrict in such way as it may direct the publication or disclosure of its proceedings or any part of its proceedings.

Prohibition or restriction of publication of reports of trial.

12. (1) No questions shall be put by the Court to the accused in the course of a trial under this Part until the close of the case for the prosecution. Thereafter, and before the accused enters on his defence, the Court shall inform the accused that he is entitled, if he so desires, to give evidence on oath on his own behalf, and shall at the same time inform him that if he does so, he will be liable to cross-examination. Unless the accused then states that he desires to give evidence on oath, the Court may at any time thereafter question the accused generally on the case in accordance with the provisions of section 342 of the Code.

(2) If, when so called upon, the accused states that he desires to give evidence on oath, the

Court shall not at any subsequent stage put any question to him :

Provided that if the accused does not so give evidence, then, after the witnesses for the defence have been examined, the Court may question the accused generally on the case in accordance with the provisions of the said section.

(3) The failure of the accused to give evidence on oath shall not be made the subject of any comment by the prosecution, nor shall the Court draw any inference adverse to the accused from such failure.

(4) If the accused gives evidence on oath, the following rules shall be observed, namely :—

(a) He may be asked any question in cross-examination notwithstanding that it would tend to criminate him as to the offence charged.

(b) He shall not be asked, and if asked shall not be required to answer, any question tending to show that he has committed or been convicted of, or has been charged with, any offence other than that with which he is then charged, or has a bad character, unless—

(i) proof that he has committed or been convicted of such other offence is admissible evidence to show that he is guilty of the offence with which he is then charged, or

(ii) witnesses for the prosecution have been cross-examined with a view to establish his own good character, or he has given evidence of his good character, or the nature or the conduct of the defence is such as to involve imputations on the character of the witnesses for the prosecution, or

(iii) he has given evidence against any other person charged with the same offence.

(c) Unless otherwise ordered by the Court, he shall give his evidence from the witness-box or other place from which the other witnesses give their evidence.

13. If the accused or any one of the accused calls and examines any witness, the right of final reply shall lie with the prosecution, but in all other cases with the accused :

Right of reply.

Provided that the examination of an accused as a witness shall not of itself confer the right of final reply on the prosecution.

14. In the event of any difference of opinion among the members of the Court, the opinion of the majority shall prevail.

15. At any trial under this Part the accused may be charged with and convicted of any offence against any provision of the law which is referred to in the Schedule.

Accused may be convicted of any offence referred to in Schedule.

16. The Court may pass upon any person convicted by it any sentence authorised by law for the punishment of the offence of which such person

Sentence.

is convicted, and no order of confirmation shall be necessary in the case of any sentence passed by it :

Provided that a sentence of death shall not be passed upon any accused person in respect of whose guilt there is a difference of opinion among the members of the Court.

17. The judgment of the Court shall be final and conclusive and, notwithstanding the provisions of the Code or of any other law for the time being in force, or of anything having the force of law by whatsoever authority made or done, there shall be no appeal from any order or sentence of the Court, and no High Court shall have authority to revise any such order or sentence or to transfer any case from such Court, or to make any order under section 491 of the Code or have any jurisdiction of any kind in respect of any proceedings under this Part :

Provided that nothing in this section shall be deemed to affect the powers of the Governor General in Council or of the Local Government to make orders under section 401 or section 402 of the Code in respect of any person sentenced by the Court.

18. (1) Notwithstanding anything to the contrary contained in the Indian Evidence Act, 1872, where—

(a) the statement of any person has been recorded by a Magistrate, and such statement has been read over and explained to the person making it and has been signed by him, or

(b) the statement of any person has been recorded by the Court, but such person has not been cross-examined,

such statement may be admitted in evidence by the Court if the person making the same is dead or cannot be found or is incapable of giving evidence, and it is established to the satisfaction of the Court that such death, disappearance or incapacity has been caused in the interests of the accused.

(2) Depositions recorded under section 512 of the Code may, in the circumstances specified in that section, be given in evidence at the trial of an accused under this Part.

19. In case of any reconstitution of the Court Recall of witnesses during the trial, the Court on reconstitution of so reconstituted shall, if Court. the accused so desires, recall and re-hear any witness who has already given evidence in the case.

20. The Chief Justice may from time to time Power to make rules. make rules providing for—

(1) the appointment and powers of a President of the Court, and the procedure to be adopted to complete the Court in the event of any Judge of the Court being prevented from attending throughout the trial of an accused ; and

(2) any matters (including the intermediate custody of the accused and his release on bail) which appear to him necessary for carrying into effect or supplementing the provisions of this Part preliminary or ancillary to trials.

PART II.

21. If the Governor General in Council is Condition of appli- satisfied that, anarchical or cation of Part II. revolutionary movements which are, in his opinion, likely to lead to the commission of scheduled

offences are being extensively promoted in the whole or any part of British India, he may, by notification in the Gazette of India, make a declaration to that effect, and thereupon the provisions of this Part shall come into force in the area specified in the notification.

22. (1) Where, in the opinion of the Local Powers exercisable Government, there are when Part II is in reasonable grounds for force. believing that any person is or has been actively concerned in such area in any movement of the nature referred to in section 21, the Local Government may place all the materials in its possession relating to his case before a judicial officer who is qualified for appointment to a High Court and take his opinion thereon. If, after considering such opinion, the Local Government is satisfied that action under the provisions of this section is necessary, it may by order in writing containing a declaration to the effect that such person is or has been actively concerned in such area in any movement of the nature referred to in section 21, give all or any of the following directions, namely : that such person—

(a) shall, within such period as may be specified in the order, execute a bond with or without sureties undertaking, for such period not exceeding one year as may be so specified, that he will not commit, or attempt or conspire to commit, or abet the commitment of, any offence against any provision of the law which is referred to in the Schedule ;

(b) shall notify his residence and any change of residence to such authority as may be so specified ;

(c) shall remain or reside in any area in British India so specified :

Provided that, if the area so specified is outside the province, the concurrence of the Local Government of that area to the making of the order shall first have been obtained ;

(d) shall abstain from any act so specified which, in the opinion of the Local Government, is calculated to disturb the public peace or is prejudicial to the public safety ; and

(e) shall report himself to the officer in charge of the police-station nearest to his residence at such periods as may be so specified.

(2) Any order under clauses (b) to (e) of sub-section (1) may also be made to take effect upon default by the person concerned in complying with an order under clause (a) of that sub-section.

23. An order made under section 22 shall be Service of orders served on the person in res- under section 22. pect of whom it is made in the manner provided in the Code for service of summons, and upon such service such person shall be deemed to have due notice thereof.

24. The Local Government and every officer of Enforcement of orders. Government to whom a copy of any order made under section 22 may be directed by, or under the general or special authority of, the Local Government, may use all means reasonably necessary to enforce compliance with the same.

25. An order made under section 22 shall only Interim nature of continue in force for a period order made by Local of one month, unless it is ex- Government. tended by the Local Govern- ment as hereinafter provided in this Part.

26. (1) When the Local Government makes an order under section 22, such Government shall, as soon as may be, forward to the investigating authority to be constituted under this Act a concise statement in writing setting forth plainly the grounds on which the Government considered it necessary that the order should be made, and shall lay before the investigating authority all material facts and circumstances in its possession relevant to the inquiry.

(2) The investigating authority shall then hold an inquiry *in camera* for the purpose of ascertaining what, in its opinion, having regard to the facts and circumstances adduced by the Government, appears against the person in respect of whom the order has been made. Such authority shall in every case allow the person in question a reasonable opportunity of appearing before it at some stage in its proceedings and shall, if he so appears, explain to him the nature of the charge made against him and shall hear any explanation he may have to offer, and shall make such further investigation (if any) as appears to such authority to be relevant and reasonable.

Provided that—

- (a) nothing in this sub-section shall be deemed to entitle the person whose case is before the investigating authority to appear or to be represented before it by pleader, nor shall the Local Government be so entitled;
 - (b) the investigating authority shall not disclose to the person in question any fact the communication of which might endanger the public safety or the safety of any individual;
 - (c) if the person in question requests the investigating authority to secure the attendance of any person or the production of any document or thing, such authority shall, unless for reasons to be recorded in writing it deems it unnecessary so to do, cause such person to attend or such document or thing to be produced, and for that purpose shall have all the powers conferred on a District Magistrate in respect of those matters by the Code.
- (3) Subject to the provisions of sub-section (2) the inquiry shall be conducted in such manner as the investigating authority considers best suited to elicit the facts of the case; and in making the inquiry, such authority shall not be bound to observe the rules of the law of evidence.

(4) Any statement made to an investigating authority by any person other than the person whose case is under investigation shall be deemed to be information given to a public servant within the meaning of section 182 of the Indian Penal Code.

(5) On the completion of the inquiry, the investigating authority shall report in writing to the Local Government the conclusions at which it has arrived, and shall adduce reasons in support thereof. In so reporting the investigating authority shall state whether or not, in its opinion, the person whose case is under investigation is or has been actively concerned in any movement of the nature referred to in section 21.

(6) If the investigating authority has not completed the inquiry within the period for which the duration of the order is limited by

section 25, such authority may recommend to the Local Government that the period of duration of the order shall be extended for such period as it may consider necessary, and on such a recommendation the Local Government may extend the duration of the order accordingly.

27. (1) On receipt of the report of the investigating authority, the Local Government may discharge the order made under section 22, or may make any order which is authorised by that section:

Provided that—

- (a) any order so made shall recite the conclusions of the investigating authority as reported by that authority; and
- (b) a copy of such order shall be furnished to the person in respect of whom it is made.

(2) No order made under sub-section (1) shall continue in force for more than one year from the date of the order made under section 22.

(3) On the expiry of an order made under sub-section (1), the Local Government may, if it is satisfied that such a course is necessary in the interests of the public safety, again make in respect of the person to whom such order related any order which is authorised by section 22:

Provided that before an order is made under this sub-section, a copy of the order which it is proposed to make shall be furnished to the person concerned, who may submit to the Local Government a representation in regard to such order. Any such representation shall be forwarded by the Local Government to the investigating authority for inquiry and report, and such authority, after inquiry conducted in accordance with the provisions of section 26, shall report thereon, and the Local Government shall consider such report:

Provided further that no order made under this sub-section shall continue in force for more than a year from the date on which it was made.

(4) Any order made under this section may at any time be discharged or may be altered by the substitution of any other order authorised by section 22:

Provided that no such alteration shall have the effect of prolonging the period for which such order would have been in force.

(5) The provisions of section 24 shall apply to the enforcement of orders made under this section.

28. If any person fails to comply with, or attempts to evade, any order (other than an order to furnish security) made under section 22 or section 27, he shall on conviction by a Magistrate be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

29. The provisions of section 514 of the Code shall apply to bonds executed under the provisions of this Part, with this modification that the powers conferred by that section on the Court shall be exercisable by any District Magistrate or Chief Presidency Magistrate, on application made on behalf of the Local Government.

30. (1) As soon as may be after a notification has been issued bringing this Part into force, the Local Government shall appoint one or more investigating

authorities for the purposes of this Part, and may appoint additional investigating authorities when necessary.

(2) Every investigating authority shall be appointed by order in writing, and shall consist of three persons, of whom two shall be persons having held judicial office not inferior to that of a District and Sessions Judge, and one shall be a person not in the service of the Crown in India.

(3) The Local Government may by like order appoint persons to fill casual vacancies occurring by reason of death, resignation of office or otherwise on any investigating authority, but in so doing shall observe the provisions of sub-section (2).

31. (1) The Local Government shall by order in writing appoint such persons as it thinks fit to be Visiting Committees to report upon the welfare and treatment of persons under restraint under this Part, and shall by rules prescribe the functions which these Committees shall exercise :

Provided that, in making such rules, provision shall be made for periodical visits to persons under restraint under the provisions of this Part :

Provided further that a person in respect of whom an order has been made under section 22 or section 27 requiring him to abstain from any specified act or to report himself to the police shall not be deemed to be under restraint for the purposes of this section.

(2) All rules made under sub-section (1) shall be published in the local official Gazette, and on such publication shall have effect as if enacted in this Part.

32. (1) The Local Government may make rules prescribing the authorities before whom and the manner in which bonds under this Part shall be executed, and providing for the procedure to be followed regarding the notification of residence and reports to the police by persons in respect of whom orders have been made under section 22 or section 27.

(2) All rules made under sub-section (1) shall be published in the local official Gazette, and on such publication shall have effect as if enacted in this Part.

PART III.

33. If the Governor General in Council is satisfied that in the whole or any part of British India anarchical or revolutionary movements are being promoted and that scheduled offences in connection with such movements are prevalent to such an extent as to endanger the public safety, he may, by notification in the Gazette of India, make a declaration to that effect, and thereupon the provisions of this Part shall come into force in the area specified in the notification.

34. (1) Where, in the opinion of the Local Government, there are reasonable grounds for believing that any person has been or is concerned in such area in any scheduled offence, the Local Government may place all the materials in his possession relating to his case before a judicial officer who is qualified for appointment to a High Court and take his opinion thereon. If after considering such opinion the Local Government is satisfied that such action is necessary it may make in respect of such person

any order authorised by section 22, and may further by order in writing direct—

(a) the arrest of any such person without warrant ;

(b) the confinement of any such person in such place and under such conditions and restrictions as it may specify :

Provided that no such person shall be confined in that part of a prison or other place which is used for the confinement of convicted criminal prisoners as defined in the Prisons Act, 1894 ; and IX of 1894.

(c) the search of any place specified in the order which, in the opinion of the Local Government, has been, is being, or is about to be, used by any such person for any purpose connected with any anarchical or revolutionary movement.

(2) The arrest of any person in pursuance of an order under clause (a) of sub-section (1) may be effected at any place where he may be found by any police-officer or by any other officer of Government to whom the order may be directed.

(3) An order for confinement under clause (b) or for search under clause (c) of sub-section (1) may be carried out by any officer of Government to whom the order may be directed, and such officer may use all means reasonably necessary to enforce the same.

35. Any person making an arrest in pursuance of an order under clause (a) of sub-section (1) of section 34 shall forthwith report the fact to the Local Government and, pending receipt of the orders of the Local Government, may by order in writing commit any person so arrested to such custody as the Local Government may by general or special order specify in this behalf :

Provided that no person shall be detained in such custody for a period exceeding seven days unless the Local Government so directs, and in no case shall such detention exceed fifteen days.

36. An order for the search of any place issued under the provisions of clause (c) of sub-section (1) of section 34 shall be deemed

to be a search warrant issued by the District Magistrate having jurisdiction in the place specified therein, and shall be sufficient authority for the seizure of anything found in such place which the person executing the order has reason to believe is being used, or is likely to be used, for any purpose prejudicial to the public safety, and the provisions of the Code, so far as they can be made applicable, shall apply to searches made under the authority of any such order and to the disposal of any property seized in any such search.

37. Where an order (other than an order for arrest or search) has been made under section 34, the provisions of sections 23 to 27 shall apply in the same way as if the order were an order made under section 22, save that, on receipt of the report of the investigating authority, the Local Government may, subject to the conditions prescribed by section 27, make any order which is authorized by section 34, and sections 23 to 27 and 29 to 32 shall be deemed to be included in this Part.

38. If any person fails to comply with, or attempts to evade, any order made under section 34 or section 37 other than an order to furnish security, he shall be punishable

with imprisonment for a term which may extend to one year, or with fine which may extend to one thousand rupees, or with both.

PART IV.

IV of 1915. 39. (1) On the expiration of the Defence of Persons already under India (Criminal Law executive Control. Amendment) Act, 1915, every person in respect of whom an order under rule 3 of the Defence of India (Consolidation) Rules, 1915, was in force immediately before the expiration of that Act, and who has in the opinion of the Local Government been concerned in any scheduled offence, shall be deemed to be a person resident in an area in which a notification under section 21 is in force, and the provisions of Part II shall apply to every such person accordingly; and every person who is on such expiration in confinement in accordance with the provisions of the Bengal State Prisoners Regulation, 1818, shall be deemed to be a person resident in an area in which a notification under section 33 is in force, and the provisions of Part III shall apply to every such person accordingly:

IV of 1915. Provided that within one month from the expiration of the Defence of India (Criminal Law Amendment) Act, 1915, the Local Government may, subject to the conditions prescribed in the first proviso to sub-section (3) of section 27 as made applicable by section 37, make any order of restraint which is authorised by Part III in respect of any person who is in confinement in accordance with the provisions of the said Regulation, and if such an order is so made it shall be deemed to be an order made under sub-section (3) of section 27 as made applicable by section 37, and the provisions of that Part regarding such an order shall apply accordingly.

V of 1914. (2) On the expiration of the Ingress into India Ordinance, 1914, as continued in force by I of 1915. the Emergency Legislation Continuance Act, 1915, any person in respect of whom an order was in force immediately before such expiration under section 2 of that Ordinance read with clause (b) or clause (c) of sub-section (2) of section 3 of the III of 1914. Foreigners Ordinance, 1914, shall be deemed to be a person resident in an area in which a notification under section 21 is in force, and the provisions of Part II shall apply to every such person accordingly:

V of 1914. Provided that within one month from the expiration of the Ingress into India Ordinance, 1914, the Local Government may, subject to the conditions prescribed in the first proviso to sub-section (3) of section 27, make any order of restraint which is authorised by that Part in respect of any such person, and if such an order is so made it shall be deemed to be an order made under sub-section (3) of section 27, and the provisions of that Part regarding such an order shall apply accordingly.

PART V.

40. When a notification issued under section 3 or section 21 or section 33 is cancelled, such cancellation shall not affect any trial, investigation or order commenced or made under this Act, and such

trial, investigation or order may be continued or enforced, and on the completion of any such investigation, any order which might otherwise have been made may be made and enforced, as if such notification had not been cancelled.

41. (1) An order made under Part II or Part III, directing a person to remain or reside in any area in British India outside the area in which such Part is in force, shall be as valid, and enforceable in like manner, as if such Part were in force throughout British India.

(2) An order made under clause (a) of sub-section (1) of section 34 for the arrest of any person may be executed at any place in British India outside the area in which Part III is in force, and the same procedure shall be followed as if Part III was in force throughout British India:

Provided that, if the arrest is made outside the province of the Local Government which made the order, the report required by section 35 shall be made to that Local Government, and the maximum period of detention limited by the proviso to that section shall be extended to twenty-one days.

42. No order under this Act shall be called in question in any Court, and no suit or prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done under this Act.

43. All powers given by this Act shall be in addition to, and not in derogation of, any other powers conferred by or under any enactment, and all such powers may be exercised in the same manner and by the same authority as if this Act had not been passed.

THE SCHEDULE.

(See section 2.)

(1) Any offence under the following sections of the Indian Penal Code, namely:—sections XLV of 1860 121, 121-A, 122, 123, 124, 131 and 132.

(2) Any of the following offences, if, in the opinion of Government, such offence is connected with any anarchical or revolutionary movement, namely:—

(a) any offence under sections 124-A, 148, 153-A, 302, 304, 326, 327, 329, 332, 333, 335, 336, 337, 392, 394, 395, 396, 397, 398, 399, 400, 401, 402, 431, 435, 436, 437, 438, 440, 454, 455, 457, 458, 459, 460, and 506 of the Indian Penal Code;

(b) any offence under the Explosive Substances Act, 1908; XLV of 1860 VI of 1908.

(c) any offence under section 20 of the Indian Arms Act, 1878. XI of 1878.

(3) Any attempt or conspiracy to commit or any abetment of any of the above offences.

SMYTH,
for the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 22, 1919.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced in the Indian Legislative Council, Reports of Select Committees presented to the Council, and Bills published under Rule 23.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

BILL No. 1 OF 1919.

[AS AMENDED BY THE SELECT COMMITTEE.]

[Words printed in italics indicate the amendments suggested by the Select Committee.]

A Bill to provide for the amendment of the Indian Penal Code and the Code of Criminal Procedure, 1898.

WHEREAS it is expedient to amend the Indian Penal Code and the Code of Criminal Procedure, 1898, in order to deal more effectively with certain acts dangerous to the State; It is hereby enacted as follows:—

1. This Act may be called the Indian Criminal Law (Amendment) Act, 1919.

2. After section 196-A of the Code of Criminal Procedure, 1898, (herein-after referred to as the said Code), the following section shall be inserted, namely:—

“196-B. In the case of any offence referred to in section 196 or 196-A, Preliminary inquiry shall be made by the District Magistrate or Chief Presidency Magistrate may, notwithstanding anything contained in those sections or in any other part of this Code, order a preliminary inquiry by a police-officer not below the rank of an Inspector, in which case such police-officer shall have the powers referred to in section 155 (3).”

3. To section 343 of the said Code, the following Amendment of section 343, Act V of 1898.

Explanation shall be added, namely:—

“Explanation.—A promise of protection to an accused person against criminal force or any promise properly and reasonably incidental to a promise of such protection, shall not be deemed to be the use of influence within the meaning of this section:

Provided that the presiding Judge or Magistrate has been informed of the terms of any such promise before the accused person is examined as a witness.

Where the presiding Judge or Magistrate has been so informed, he shall not disclose to the defence the terms of any such promise except to such extent as he may consider it necessary so to do in the interests of justice.”

4. After section 510 of the said Code, the following section shall be inserted, namely :—

“ 510-A. On the trial of an offence under Chapter VI of the Indian Penal Code, the following facts shall be relevant for the purpose of proving criminal intention, namely :—

- (a) that the person accused has previously been convicted of an offence under that Chapter, and
- (b) that such person has associated in such circumstances as afford reasonable grounds for believing that the association was for the purpose of committing an offence under that Chapter with any person who has been convicted of an offence under that Chapter :

Provided that such facts shall nevertheless not be proved under the provisions of this section, unless written notice of the intention to call evidence thereof has been served on the accused at least seven days before such evidence is tendered, together with reasonable particulars of the conviction or association intended to be proved.”

5. After section 565 of the said Code, the following section shall be inserted, namely :—

“ 565-A. (1) When any person is convicted of an offence punishable under Chapter VI of the Indian Penal Code, the Court may, if it thinks fit, at the time of passing sentence on such person, order him, on his release after the expiration of such sentence, to execute a bond with sureties undertaking, for such period not exceeding two years as may be

specified in the order, that he will not commit, or attempt or conspire to commit, or abet the commission of, any offence under the said Chapter.

(2) An order under sub-section (1) may also be made by an Appellate Court, or by the High Court when exercising its powers of revision.

(3) If the Court makes an order under sub-section (1), it shall further direct that, until the person who is the subject of the order furnishes the required security, such person shall notify to the Local Government or to such officer as the Local Government may by general or special order appoint in this behalf, his residence and any change of residence after release for the period for which security is required.

(4) Where any person is under an obligation to notify, in accordance with the provisions of sub-section (3), his residence and any change of residence after release, the Local Government may by order in writing direct that such person—

- (a) shall not enter, reside or remain in any area specified in the order,
- (b) shall reside or remain in any area in British India so specified, and
- (c) shall abstain from addressing public meetings for the furtherance or discussion of any subject likely to cause disturbance of the public tranquillity.

(5) Any person refusing or neglecting to comply with any direction under sub-section (3) or any order under sub-section (4), shall be punishable as if he had committed an offence under section 176 of the Indian Penal Code.

(6) If the conviction is set aside on appeal or otherwise, all orders made under the provisions of this section shall become void.

Explanation.—In this section the expression “public meeting” has the same meaning as is assigned to it by section 3 of the Prevention of Seditious Meetings Act, 1911.”

H. M. SMITH,

Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Indian Legislative Council on the 19th March, 1919 :—

No. 13 OF 1919.

A Bill to supplement the Punjab Courts Act, 1918.

Punjab Act, 1918. WHEREAS it is expedient to supplement the Punjab Courts Act, 1918; It is hereby enacted as follows :—

Short title and commencement.

1. (1) This Act may be called the Punjab Courts (Supplementing) Act, 1919.

(2) It shall come into force on such date as may be notified by the Governor General in Council in this behalf.

2. All suits, appeals, revisions, applications, reviews, executions and other proceedings pending in the Chief Court of the Punjab, shall be continued and concluded in the High Court of Judicature at Lahore as if the same had been instituted in such High Court; and the High Court of Judicature at Lahore shall exercise the same jurisdiction in relation to all such proceedings as if the same had been instituted and continued in such High Court.

STATEMENT OF OBJECTS AND REASONS.

THE new section 47-A which is incorporated in the Punjab Courts Act, 1918, by subsection (8) of section 2 of the Punjab Courts (Amendment) Act, 1919, purports to give jurisdiction to the High Court of Judicature, shortly to be constituted at Lahore, to continue the hearing of proceedings pending at the date of the publication of the Letters Patent which will constitute it. As a local legislature cannot affect the jurisdiction of a High Court established under the Government of India Act, 1915, it is considered necessary to supplement this section inserted by the Punjab Courts (Amendment) Act, 1919, by re-enacting its provisions by an Act of the Governor General in Legislative Council. At the same time, the Bill is intended to provide for pending cases from territories without the limits of the Punjab.

DELHI :

The 15th March, 1919.

}

G. R. LOWNDES.

H. M. SMITH,

Offg. Secretary to the Government of India.



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DELHI, SATURDAY, MARCH 22, 1919.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Proceedings of the Indian Legislative Council.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE INDIAN LEGISLATIVE COUNCIL ASSEMBLED UNDER
THE PROVISIONS OF THE GOVERNMENT OF INDIA ACT, 1915.
(5 & 6 Geo. V, Ch. 61.)

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on
Saturday, the 8th March, 1919.

PRESENT :

The Hon'ble Sir GEORGE LOWNDES, K.C.S.I., K.C., *Vice-President, presiding,*
and 54 Members, of whom 47 were Additional Members.

INDIAN CRIMINAL LAW (AMENDMENT) BILL.

The Hon'ble Sir William Vincent :—"Sir, I beg to present the ^{11 A.M.}
Report of the Select Committee on the Bill providing for an amendment of the
Indian Penal Code and the Criminal Procedure Code, 1898."

FINANCIAL STATEMENT, 1919-20.

SECOND STAGE.

The Hon'ble the Vice-President :—"The Council will now
proceed to the second part of the Budget discussion."

RESOLUTION RE REDUCTION OF LOAN FROM £10 TO £4 MILLIONS.

The Hon'ble Rao Bahadur B. N. Sarma :—"Sir, I beg to ^{11-1 A.M.}
move the following Resolution :—

"This Council recommends to the Governor General in Council that the Budget allotment
providing for the raising of a loan of £10 millions be reduced by £4 millions."

[*Rao Bahadur B. N. Sarma.*]

[8TH MARCH, 1919.]

I acknowledge with humility the fact that not being a business-man I am apt to make larger errors in speaking to the Resolution on the present occasion than those connected with business might fall into, still I have ventured to bring it forward hoping that this Council will be able to find ample reason for a justification of the proposition that I have advanced. This Resolution and the Resolution coming at the third stage marked 10* are intimately connected, and I dealt at some length with Resolution No. 10 in making my remarks on the Budget yesterday. These are inter-dependent, but I think the question can be looked at from two independent standpoints. I shall try first to approach this Resolution from the point of view as to whether in the interests of India it would be wise for the Government to venture to go into the loan market and ask for an additional loan of £10 millions this year to meet the needs of the Exchequer. The main grounds on which I propose to defend this Resolution are that the normal capacity of the loan market as exhibited by the increase of paid-up capital of joint stock companies and the deposits in the banks and otherwise has not been such in past year as to justify the Government in coming forward with such a large flotation. The experience of the last two years cannot be relied upon to any great extent, because we could rely upon the resources derived from excess profits due to artificial causes upon the flotation of artificial credit and the special exertions on the part of Government officials in securing the success of the loans. I think it would be politically unwise to make any experiments of this kind this year. I think to increase the rate of interest which is very high at present would be disastrous to business concerns, to private commercial men, to all trading men in India. I also plead that it would be unwise when large sums of money have been exported by means of contributions in the last two years to add to the export, for that would virtually be the effect of this, to add to the export in any considerable degree by increasing our expenditure. There would also be a tendency or temptation to use rigorously the powers of the Company Restriction Act lest private concerns should compete with Government. The first point that I would respectfully submit is that during the years 1913-14-15-16 for which I have figures, we find that the increase in the paid-up capital of joint stock companies has not been more than 416 lakhs in the highest year; the average for 15 years from 1901 to 1915 is 240 lakhs and it never exceeded in any year 6 crores of rupees. There was an increase in the Presidency Banks between 1913-16, the highest amounts in private deposits were 609 lakhs but that was after a fall, and the exchange banks shew an average growth of 175 lakhs and for Indian Joint Stock Companies the figures were 212 in 4 years or an average of 55; or in all 4½ crores or £3 millions. I am not talking of the increase in the Post Office Savings Banks, for the Government have that capital at their command. Now £6 millions is a fairly large sum to be raised in a poor country like India, and in this year after the war when everybody's efforts should be directed towards the flotation of companies for the purpose of increasing the industrial development of the country. Now, Sir, I pitched upon this figure of £6 millions for the reason that inasmuch as the excess profits derived during and from the war are estimated to be about that figure, it might be reasonable on the part of Government to look to the flotation of a loan of £6 millions and ask the merchants to invest that amount in Government loans though the excess profits derived from business should normally go towards increasing the capital of the concerns for industrial undertakings especially in a country like India. The experience of the last two years should not encourage us very much in anticipating large investments by the public. It is well known that Rajahs, Maharajas, noblemen, merchants, in fact all loyal subjects have strained their resources by borrowing largely from banks and otherwise on credit instruments for the purpose of taking part in the 100 million loan. Such enthusiasm and such incentives are not likely to be forthcoming the next year, and it would be dangerous politically to ask the man in the street to invest in this

* This Council recommends to the Governor General in Council that the amount of £177 millions for the construction of railways, etc., 1.48 (page 101) be reduced to £5

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because it would be likely to lead to the impression that the object of Government is to raise as much money as possible from the people. I say it is a wrong impression. But it seems to me that we have to take the circumstances of India into consideration, and I hope that the Government will not look to the average man for investment. We find that in the United Kingdom and elsewhere there are banks which were started during the war for the purpose of encouraging industries. There are also amalgamations of Banks, amalgamations of Trusts, for the same purpose, and they have been to a certain extent helped morally, if not financially, by the Government; in some instances they are helped financially also. Under those circumstances, how can India even begin the faint traces of industrialism if the Government do not encourage private capitalists to combine together for the purpose, by encouraging the formation and growth of capital reserves for improving the industries of this country. I therefore think that although it is a very good proposition in theory that a debt of this description especially should be floated within the country so that it may fructify here, although it is very good as an abstract proposition, still we must have regard to the limitations of the time, and I think this year especially would not be a fairly good year for an experiment in that direction. I said that it would be practically increasing the export of capital. Well, I am not now here on the question as to whether what we have done is right or wrong; it may be that we were right, that those people who have encouraged contributions are in the right and have taken a long view of things and it is unnecessary to quarrel over that proposition. But the net result has been that the money which might otherwise have remained in India and fructified here has been, for a worthy cause it may be, exported out of India, and the question is inasmuch as this money also will necessarily have to be employed largely outside India, inasmuch as Indian business-men cannot utilise it for their own purposes, would it be wise to export the money out of India unless the necessities of the situation are so grave that there is no alternative but to face it. Therefore, we are naturally driven back to the question which I raised yesterday and which I have to raise later on, as to whether the Railway loan for this purpose is of such an emergent character, so insistent in its demand that it cannot be reasonably postponed without incurring such a considerable risk to the general financial situation.

"Then I said that you should not encourage the money market in India to look to a very large rate of interest from the Government. I think there is a large question of policy involved here. Now there are a number of persons who have invested money in Government securities carrying a low rate of interest. Of course they have been hard hit during the war, and that could not be helped, but are we to add further to the depreciation of those securities by throwing again into the money market securities of the Government carrying a larger interest than even 5 per cent? I do not think as a business proposition it would be very practicable to reduce the rate of interest to very much below what we had to pay last year especially having regard to the interest that is being paid by the average borrower in the money market in India. Well, that being so, if an impression should prevail that money can be kept back until the Government pay this amount, I think in the future there would be some handicap to Government flotations, and therefore we must think twice as to whether we should embark on a policy of that description. We must remember, Sir, in this connection that what we are asking to-day is virtually not to raise a flotation of 10 millions but really of 16·9, because we are asking for the withdrawal from the reserve 6·9 million pounds which, I believe, was really money borrowed, and we must also face the fact that we shall have to meet in the coming years the payments of large sums of money towards the discharge of the loan raised to make the one hundred million gift. These are, Sir, some of the reasons from the point of view of the money market which I thought would be ample reasons for justifying a proposition of this kind.

"Then to turn to the Railways. I shall not go into the details which I may have to go into later. I shall take up that particular point. I said yesterday that

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we were trying to meet, to overtake, the arrears of the last four years. I think on examination it will be found that the money that was being employed prior to the war only on rolling-stock was a much smaller sum than I had given yesterday, and you will also find on examination of the figures that the produce traffic in 1919-1920 would be very much smaller than what was put in 1914-15, owing to insufficient rain-fall in many parts. However, inasmuch as I shall have to take up the Council's time on that point later on I shall not deal with it at greater length now. I hope therefore that the Council will see that there are ample reasons for asking that this loan should be restricted in the manner I have proposed."

11-17 A.M.

The Hon'ble Pandit Madan Mohan Malaviya:—

"Mr. Vice-President, I strongly support the Resolution which has been moved by my friend Mr. Sarma. In addition to the reasons which he has urged, I would ask the Council to take one more point into consideration, and that is this. Hitherto we have never worked up to a programme like what is proposed for the next year. I feel that it is a larger programme than can reasonably be expected to be carried out if there is not really to be extravagance and waste which would be deplorable in the present state of the country. I think, Sir, therefore, that Mr. Sarma's proposal is a reasonable one. It is proposed to spend 17 crores and odd on the improvement of rolling-stock. The improvement of rolling-stock is a matter of great interest and concern to the public. I do not grudge a reasonable amount of expenditure on this item. But I consider, Sir, in view of the present industrial situation, due to the war, the expenditure proposed is excessive. We must not forget that this is the year of the war not yet closed. Peace has not yet been signed. Industries have been disorganized in England also, and I wonder how the Government expect to get during the year all the material with the money that they are budgetting for will purchase. Of course they may be able to import railway material from America, but I do not think that the patriotism of Englishmen or of Scotchmen either, will permit of that course being adopted, and if you are not to go to other countries I do not know whether you will be able to get all the material in time to be able to carry out the programme within the year for which you are budgetting.

"Secondly, assuming that you get over all the tonnage and shipping difficulties and that you get all the materials in time, I do not know if, without incurring an amount of waste in working up this programme here, you would be able to utilise the full amount within the course of the year. For these reasons I support the proposition which has been moved by my Hon'ble friend Mr. Sarma. Even if the proposition is accepted, the amount which will be left will be a large one. It would enable the Government to keep up the Railways in a sufficiently efficient condition, and we can look forward to further progress in the years that lie before us. I hope, though it is almost hopeless to hope, that the Hon'ble the Finance Member may yet see his way to curtail the programme, to reduce the amount which is budgetted for to the extent suggested, and at any rate if not exactly by that amount, then at least by something less. In the present state of the country the need for expenditure in other directions is very great, and the provision of such an enormous expenditure on the improvement of railway rolling-stock seems to me to be unjustifiable. For these reasons, I support the Resolution which has been moved by my friend Mr. Sarma."

11-20 A.M.

The Hon'ble Sir James Meston:—"Sir, when the Hon'ble Member, who has moved this Resolution, fulfils the prophecy that was made last evening and occupies this seat ten years hence, I hope that he will be a little more insistent on Hon'ble gentlemen explaining what underlies somewhat cryptic Resolutions. As this Resolution is worded it gave us all in the Finance Department a certain amount of interesting food for speculation. We had no idea what the Hon'ble Member meant or on what grounds he was going to justify his somewhat drastic proposal. I had, I confess, ~~at the time~~ I had hopes that

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he was going to produce out of his pocket some new and pleasant method of raising the funds without going on the money market, and I was looking forward with great anticipation to his nostrum. However, Mr. Howard, with constitutional caution, dissuaded me from entertaining any such aspiration, and then we looked down the long series of Resolutions which stand in the Hon'ble Member's name and we attempted to do a little arithmetic. We saw that on one side he proposed to reduce the expenditure on railways by £5 millions, and that he was going to cut down the Loan by £4 millions, which left one million for some other purposes, probably for the purposes stated in his three further Resolutions. However, when we added up the expenditure advocated in the next three Resolutions it came, instead of £1 million to £2 millions, and we knew the Hon'ble Member was too good an arithmetician to make a mistake of that sort, and so we came into the Council still in a position of bewilderment as to what actually the Hon'ble Member meant. He has now in an interesting and lucid speech dissolved our bewilderment, and he tells us that his sole purpose is to associate this Resolution with the Resolution which stands as No. 10 in to-day's Agenda; and in anticipation of his moving that Resolution we have had his proposal supported by my friend the Hon'ble Pandit, who takes strong exception to the extended railway programme, and tells us that it is impossible to spend the money that we have budgeted for without waste and extravagance. I am content to leave him to the tender mercies of my Hon'ble Colleague on my left when he proceeds to deal with Resolution No. 10, and I shall proceed to answer, as far as in me lies, the suggestions and the criticisms that have been made by the Hon'ble Mover of this specific Resolution before us. He says that he wants us to stay out of the market this year except to the extent of £6 millions, in order, I take it, to give the market a rest, to give the market an opportunity of fulfilling other demands upon it and so on; and that is in substance his first substantial reason for reducing our loan. He says the shortage of floating money is apparent from the returns of the savings banks, and that we shall be unable now to raise more than £6 millions. I have listened with profound respect, but I am afraid with very little conviction, to the Hon'ble Member's *a priori* arguments on that aspect. We can at least have a try and see what the market will give us. The same argument would have deterred us from raising loans during the last two or three years, and still we did not do so very badly with those loans, as he will find if he will look at the statistics of our borrowing operations. We have intentionally very largely reduced our demands for this year in order to give the very opportunity which he is anxious for, in order to give new companies an opportunity of coming on the market or old companies an opportunity of increasing their capital, and I may say that they are already beginning to do so on a very satisfactory scale. Another reason the Hon'ble Member has suggested for our not showering money upon railways is that we, by pursuing such a policy, would be exporting more of our own money. There is already a great deal of money of ours lying in London, and he says he does not want us to add to it. If that were the result of our borrowing, I should most cordially agree with him, but fortunately the result of what we are proposing to do is exactly the opposite. What we are going to do is to import money, we are going to bring out not gold or silver, but wealth. After all money is only a token of wealth. We are going to bring out wealth in the form of railway material against this £4 millions, and the wealth will be used for remunerative purposes. I do not think the Hon'ble Member need be afraid that there is any financial heresy or economic fallacy underlying these proposals.

" Briefly, Sir, the Hon'ble Member's proposition involves one of two consequences. The first consequence is that we should reduce our loan and retain the railway figure. This assumes that the present Resolution is dealt with without reference to its corollary later. If we accept this consequence, it implies that we have to pinch our Ways and Means; we have got to refrain from paying for something else. If you will turn to page 86, you will see the sort of thing you will have to cut down; we should have to cut down the discharge of Treasury Bills, or go without paying for the silver we have

[*Sir James Meston; Rao Bahadur B. N. Sarma.*]

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purchased from America: or we might probably have to refrain from paying His Majesty's Government certain dues which we owe them. I am sure the Hon'ble Member, like myself, has a constitutional objection to postpone or reduce the payment of our lawful dues, and yet that is the position into which he is forcing us. The second alternative would be to assume that, along with the reduction of the loan, we are going to reduce our railway programme. Of course we still have to see whether the Council approve of any such suggestion, but if they did take the extreme step and reduce our railway programme correspondingly, what is the Hon'ble Member doing? He is preventing us from doing the very thing that he advised us to do last night. He was telling us how gravely wrong we are in allowing our paper currency to be inflated to the extent that it is; he was telling us that we are gravely wrong in having so many Treasury Bills floating about the market. I do not say we are right in this, and if circumstances had not been too much for us, we certainly would not have fallen into these uncomfortable habits. But even if our railway programme were reduced, would not the Hon'ble Member let us have our £4 millions in order to help in clearing these floating loans to which he takes such strong, such just exception? Would he not allow us to pay off our Treasury Bills and withdraw some of our surplus currency notes? I think the Hon'ble Member is hardly consistent. On the Resolution as it stands, without reference to any other subsidiary arguments based on the Resolution which is yet to be moved, the Government must oppose his motion."

The Hon'ble Rao Bahadur B. N. Sarma:—"Sir, it is difficult at the stage at which we have arrived for the Government to do otherwise perhaps than what they have done, namely, oppose the Resolution, but I must confess that I have not been able to be convinced by the Hon'ble Member's arguments. Of course it is easier for me to be convinced than for the Hon'ble Member to be convinced by my arguments, because I have got no particular position to defend, and I should therefore have very gladly accepted the Hon'ble Member's conclusions if I had felt that there was considerable force in his remarks. Well, Sir, I have already alluded to the experience of the last two years in my original remarks and tried to show how that cannot afford any standard whatsoever for a judgment as to what is likely to happen this year unless a somewhat similar attempt be made by the Government to push forward their scheme of flotation of this loan. I have not the slightest doubt that if the Government will it, they will have this £10 millions, and even more, but the only question is whether they should will it having regard to these circumstances, nor have I the slightest doubt that next year the Hon'ble Sir James Meston will be able to say—"Mr. Sarma said the loan could not be floated, but we have been able to find the £10 millions easily." But that would not be any justification for saying that the previous market experience has to be altogether neglected and that we ought to rely only or mainly on the experience of the last two years. I shall not deal with that point at greater length.

"Then it was said that my Resolution did not give any reasons whatsoever for the reduction, and that therefore the Finance Department were naturally at a loss to know exactly what was in my mind when I framed my Resolution. I am very sorry for not having been more argumentative, or rather, for not having been argumentative at all; but I was afraid I might be caught by the rule which says that Members should not be argumentative when they frame Resolutions. I shall attempt to give my reasons hereafter. But I may say, Sir, that one object I had in view in moving this Resolution was to have a reserve available to the Government which, along with other resources on which I shall dwell when I come to the next Resolution, would give me the monies that I want on the second, third and fourth Resolutions. That was one of my objects, and there is no need for concealing that fact. I ask for 2 millions and there is a surplus of 1·868 millions. I had hoped to be able to show that expenditure marked as 'Contingent' could be easily utilised by the Government, who had only a small revenue for indefinite purposes, for the purposes that I suggest; we should

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be no difficulty whatsoever in the Government finding money to spend in the ways which I shall indicate when I come to the next Resolutions; and this one million was particularly meant for that purpose. But apart from that I tried to put this matter from two standpoints. The first was independent of the railway programme; but I never said the two were unconnected. I did not wish to detain the Council with any lengthy remarks on the last proposition, because I thought it would be wrong on my part to deal with that at great length now. These are inter-dependent propositions, as I have already said; and I am confident that I can put myself in the hands of the Legislative Council on the merits of this Resolution viewed apart from the railway Resolution as well as in conjunction therewith."

The Resolution was put and rejected.

RESOLUTION *RE* INCREASE OF BUDGET ALLOTMENT FOR SANITATION.

The Hon'ble Rao Bahadur B. N. Sarma:—"Sir, I beg to put the next Resolution:— 11-35 A.M.

'This Council recommends to the Governor-General in Council that the Budget allotment '24-B.—Sanitation, etc.,' be increased by Rs50 lakhs towards the equipment and improvement of the Health Department, and by Rs50 lakhs for the improvement of water-supply in rural areas.'

"I trust and hope that now that we are to have the full loan of 10 millions, the Government will be able to view this Resolution more sympathetically than they did the last Resolution. What I feel is that the Government and the Legislative Council will be at one in thinking that the money should be found for this object if it can be found for any object at all.

"Sir, supposing the statesmen attending the League of Nations in Europe, or for the matter of that any of us, were to open a morning newspaper and read there that on account of some preventible cause or some preventible calamity the whole of the population of Greece and Serbia, or Belgium or one of the smaller countries of Europe, or for the matter of that, Scotland or Ireland, was swept away. What would their sensations be; what would their feelings be like? Would they give way to a fatalistic formula or would drastic attempts be made to meet a situation of a similar character should it unfortunately ever arise? I do not propose to be theatrical in dealing with this proposition because the hard facts of the situation are sufficiently clear, potent, influential and convincing to need any mere display of sentimentality. The country seems to have taken the loss of 5 million souls owing to influenza rather coolly and cynically. The Eastern temperament, which accepts with abject submission what it conceives to be the decrees of Providence, has never been known to do better; but we expect the Western statesmen ruling our destinies to put more force into the machinery in order to avoid such calamities. Put from the purely business point of view, what does the loss of these 5 million men, women and children amount to? I tried to say yesterday that at the very, very low figure Rs. 60 per human being the loss would amount to 30 crores per annum, and capitalised at 20 times it would amount to 600 crores. But Rs. 60 per head is a very low figure. It may be said that influenza is admittedly one of those visitations which cannot be exactly foreseen and prevented. But what about the preventible mortality that is going on in this country? Seven millions are being carried away, partly owing to inevitable causes and partly owing to preventible causes. I think it is acknowledged on all hands that deaths from cholera could be prevented. Deaths from dysentery and diarrhoea, which really largely come under the head 'Cholera' and even if they come under dysentery and diarrhoea, are largely preventible, help to swell the list of mortality. Small-pox is an annual visitant, to say nothing of malarial fever, which

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carries away more than 4 millions in a single year. If we take the normal death-rate in Europe at 14 to 17 per cent. and the normal death-rate here during the last ten years for which figures are available at 31·8 per cent., we see at once the remarkable disparity between them; and even if we assume that owing to an Eastern country being in question the rate of mortality would be naturally higher, I think the preventible deaths can be assumed to be not less than 2½ millions a year. I ask you again to look at it from the business point of view, the sordid business point of view, let alone from the higher moral or humanitarian point of view. What does the loss amount to? I am bringing these facts, Sir, prominently to your notice to ask the Council and the Government to accept a new principle, a departure from orthodox methods, in dealing with this situation. I know I shall be told that the pagoda tree cannot be shaken, that after meeting the ordinary needs of the country we are trying to do what we can in the way of giving medical help, in the way of promoting sanitation, and that possibly the Government can show that they have done more than other Governments in the past. But I ask you to depart from that doctrine; I ask you to look at it from the Western standpoint, to look upon the expenditure that you should incur hereafter as a sort of national insurance against debility, death and starvation, insurance against industrial fatiguing causes, industry-defeating causes, production-decreasing causes. I ask you to look at it from that point of view and find the necessary money for sanitation, for medical help. If you look at it from that point of view, I think that even 30 crores a year would not be a bad sum to start with. But I know that that is a ridiculously high figure and one which need not be entertained for a minute. I have put my proposition now on the Agenda chiefly for the purpose of getting the principle accepted at the nearest possible date, and for something being done to start the principle into active vital enforcement. That is the reason, Sir, why I have asked that this 50 lakhs should be provided for the health department and 50 lakhs for the water-supply in rural areas. Yesterday we were told that the Governments of the Provinces had exceeded the Budget estimates of the previous year by as much as 40 lakhs, had exceeded the sum which was generally utilised in previous years, and therefore we should thank our stars that in spite of there being no specific instructions the Local Governments were very wise in using their discretion in drawing upon their ancient hoards for the purpose of meeting these new disbursements. We are thankful that there has been an increase, and we deeply regret that in some of the provinces there is a large surplus still available which has not been utilised owing to the indifference, the reckless indifference I would call it, of the Provincial Governments in not foreseeing expenditure and not planning beforehand what their proposals should be in case money was available. At any rate, Sir, it is the duty of the Government of India, having the supreme control, to whip up the Local Governments into active work, if they fail to do their duty. I do not see what the Government of India are for if they do not discharge that duty. Now, what is 40 lakhs when the task is so gigantic? I was very much amused when these increased estimates and percentages were indulged in yesterday. I know that some of us when dealing with percentages open ourselves to the same remark. I remember when I was young some students in colleges newly started used to boast of cent. per cent. successes of the students that went up from those colleges, whereas the percentage of successes in older established college was very poor. Well, if the number sent up is one and that one passes, the percentage is 100. If a hundred boys are sent up and only 20 pass, the percentage is only 20, but still the number who have passed is 20. Similarly, when you deal with percentages, you must be very careful as to whether the money you spend has been proportionate to the undertaking and the increased ratio has a relative significance when there is a large expenditure in the past, whereas when you were spending very little in the past any small addition would swell the percentage. I think my remarks would be perfectly justified when you look at the ridiculously small sums that you have spent on sanitation in past years. Therefore there is no reason why we should not look at it over the

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[*Rao Bahadur B. N. Sarma ; Vice-President.*]

percentages, or think that it is such a glorious record when we indulge in the pastime of dwelling on percentages to suit our own arguments. I submit, Sir, that I understand the limitations of the purse and that it is impossible to fly in the air and make a very large provision, but I hope I have said enough to convince you that on the first part of the Resolution there is need to depart in principle from our ancient practice and look upon the health department as a national insurance department just as much or just as little as the War Office is. Is then the 50 lakhs I have asked for too much? There are 1,100 divisions with an average population of 200,000 roughly in India. Even if you give one assistant surgeon and two sub-assistant surgeons with the necessary staff and a little money to spare, each division or sub-division would not have more than Rs. 45,000. But you will have a nucleus of a staff which can be developed. I believe, Sir, that it is absolutely necessary that the Government of India and possibly the Provincial Governments should have sanitary experts at the head to warn, to think out these problems, to understand what is going on in the rest of the world, to inform intelligently and in time the responsible Governments of the needs of the situation, to advise Provincial Governments and local bodies as to what is being done to bring the delinquencies, the omissions, the irregularities and the lapses of these subordinate administrative bodies to the notice of higher authorities for correction and reproof. I know that the present medical administration is doing splendid work, has been very, very sorely exercised during the last few years, and it would be ridiculous, wrong, cruel and mad to attribute to them any lack of industry or zeal to do what lies in human power to meet the situation. But it is impossible to expect from such a meagrely staffed body results at all proportionate to the needs of the situation. I therefore respectfully submit that the day should not be postponed, should not be unduly postponed, when we should give these bodies the necessary staff to undertake this task.

“Much of what I have to say with reference to this and the next Resolution would cover a portion of the Financial Statement. I hope to be well within my time, Sir, but if I trespass my time-limit on this I shall curtail my speech on the next. I respectfully request the indulgence of the Chair because I do not wish to take up the time of the Council unnecessarily . . .

The Hon'ble the Vice-President:—“I am afraid that to-day I must hold Hon'ble Members strictly to the time-limit.”

The Hon'ble Rao Bahadur B. N. Sarma:—“Well, then Sir, that is so far as the first part of the Resolution is concerned. Then, with regard to the second part, I have only to say this. I have in my mind a vivid picture of what is passing with regard to this water-supply in rural areas, both where there is an abundant source of supply available and where there is no water at all. In dry villages the task is how to find water, and how to assist materially in adding to the amenities of life. From the industrial point of view you will save a large waste of time by women not having to spend two to three hours in seeking to get a pot of water for their daily use. It need not be expatiated upon. In other parts, in delta and other tracts, where water is available, it is so filthy that the first flushes bring cholera and dysentery. With a little organisation you can improve it. I therefore hope that this item of expenditure need not be further expatiated upon to recommend itself to the acceptance of Council.

“Then we come to the question as to whether there is money for it. We have a surplus of £688,000. In dealing with this proposition apart from the question of the surplus, I ask you to consider whether it is not time for the Government to act upon the principle of the Reform proposals, in framing their Budget. I ask you to do this for the reason that apart from normal expenditure on the Army you budgetted for nearly 180 lakhs from revenue in trying to get the ~~Army~~ ^{Army} budget was promised last year. The excess profits duty is

[*Rao Bahadur B. N. Sarma; Mr. W. A. Ironside.*]

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estimated at Rs. 7·5 millions, therefore if we make allowances for the fact that the rest of the money has been taken from revenue whereas it is a legitimate loan charge or taxation charge, I am within my rights in asking that the Imperial surplus should be used for this purpose. I said yesterday that if you leave the normal growth of revenue under land-revenue, court-fees, etc., you would have 175 lakhs to be given to the provinces or minus income-tax 160 lakhs. I ask that at least indulgence might be shown if this is to be a Provincial burden. You may treat it as a gift by the Imperial Government to the Provinces, the Provinces being left to utilise what is likely to be their own in the near future. Any way the money is theirs and, together with the 201 lakhs you propose to leave the Provinces on the Budget figure of 1917-18, there will be ample money in the Provinces to meet this expenditure. I beg that you may treat this money as a gift from the Imperial Government because the Reform proposals have not come into effect. Money is necessary for the purposes I have set out, and I am insistent for this reason that if we ignore the true Imperial surplus there is every risk of the military expenditure being swollen to enormous proportions so that you will practically get out of the country in the shape of Imperial taxation every pie leaving nothing for Provincial development. The matter should be looked at from that point of view. There is not the same surplus available in all Provinces alike, in Madras it is *nil*; in three Provinces taken together it is 7·4 lakhs. I think the matter should be viewed from this point of view, and I therefore request that the Government may be pleased to take this Resolution into their sympathetic consideration and vote the money."

11-55 A.M.

The Hon'ble Mr. W. A. Ironside:—"Sir, I did not intend to rise again to-day, for I thought after yesterday's experience that Mr. Sarma would have hesitated to get up and repeat some of the arguments then used as to the financial troubles of this country, but apparently like the brook of poetic fame he goes on for ever. I listened with much interest to his exposition and explanation of the financial features of the Budget. Am I to understand that this is the financial view as made in Madras? because if that is so I can quite understand the libel which has been levelled at that Presidency. In regard to the views put forward by Mr. Sarma on the subject of the necessities of sanitation, medical relief and water-supply, I may say that there is no one more insistent, more eager, than I am that these should be provided throughout India, but in questions of finance, no matter whether one is dealing with Imperial finance, Provincial finance, commercial finance, or shopkeeper's finance, one has to cut one's coat according to one's cloth. At the present time the Hon'ble the Finance Member has gone out of his way to put every rupee into the pool, and it has been done in a most extraordinarily generous manner on behalf of each and every department. When one deals with finance, and especially expenditure, the immediate necessity is to see what expenditure gives the quickest return. Now, as I pointed out yesterday, if railways are to be run less efficiently everything else in the chain of economic progress must be checked, retarded, and ultimately, if the plan be continued, stopped. I should be more inclined to listen to Mr. Sarma if I felt that this expenditure on sanitation were to have immediate effect. Only yesterday I read the Bengal Government's Report on some of the municipalities of that Province, and there a statement is made of the utter incapacity of the educated classes to grasp the value of sanitation. I refer to the Dacca Municipality; we have any number of other similar cases. I know that industrial concerns in Bengal and Bihar and Orissa are daily spending money on water-supply schemes and on sanitation; and if we could but get the assistance, the practical assistance and the advice, of the educated people in our midst, our task would be so much lessened. We spend money day after day on this or that scheme for the amelioration of the people, and one of our main desires is to get the educated classes to assist us in the task of ours. So Mr. Sarma must not think that I am against the principle of Sanitation. I am not. But when he talks of ~~that~~ I think

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[*Mr. W. A. Ironside; Mr. Surendra Nath Banerjea.*]

it will be fair to say, he is wasting the time of this Council on expounding views which are economically unsound, and I feel that it is necessary to make some protest against some of them, otherwise without a protest they might be accepted outside this Council as correct."

The Hon'ble Mr. Surendra Nath Banerjea:—"Sir, I did not want to take any part at all in the discussions of to-day, and I had imposed upon myself what I would call the vow of silence. But I am obliged to break that vow in consequence of the observations of my Hon'ble friend to my left.

12 P.M.

"My Hon'ble friend was pleased to say in the course of the observations which he has addressed to us that the educated classes—I suppose he has in his mind the educated classes in Bengal with whom he is in close touch—that the educated classes have exhibited an utter incapacity to grasp sanitary problems. I distinctly challenge that statement, and I say that whatever sanitary progress has been made in my Province has been largely due if not to the initiative, at any rate, to the persistent and strenuous efforts of the educated classes. I am not content with making a general statement of that kind. Every general statement should be tested by reference to concrete facts, and I desire to call the attention of my Hon'ble friend and of this Council to facts which, I think, will completely disprove the allegation which my Hon'ble friend has made with reference to the incapacity of the educated classes to grasp sanitary problems. Let us come to facts. My fact No. 1 is—The complete change in the sanitary condition of the town of Faridpur has been due to the initiative, the public spirit and the foresight of the Chairman of that Municipality, Mr. Amvica Charan Muzumdar, who was in 1916 the President of the Lucknow Congress and who was in consequence of his sanitary efforts congratulated by Sir John Woodburn, then Lieutenant-Governor of Bengal, as the Grand Old Man of East Bengal. He it was who projected the water-works of Faridpur. He it was who raised the funds for those water-works. He it was who completed those works, and the Government thanked him on the completion of those water-works.

"Then let us take case No. 2. Take the case of the district of Krishnagar. The water-works are about to be undertaken. Who was it that initiated these water-works? Again, a non-official Chairman of the Krishnagar Municipality, my respected friend Rai Bishambar Nath Bahadur. They are appealing to Government for funds.

"Take again the case of Hoogli, which has a history behind it, and I need not go into it here. There again the water-works were initiated by my friend the Chairman of the Municipality, Rai Manindra Chandra Mitter Bahadur, and the water-works were completed, and, I think, he himself made a very large contribution towards the water-works.

"Then, Sir, coming nearer home, here is my friend to my right the Hon'ble the Maharaja of Kassimbazar than whom there is not in Bengal a more patriotic, a more liberal, a more philanthropic public man. We have got the water-works at Berhampur, and I think he was Chairman of that Municipality for some little time, and these works have completely transformed the sanitary condition of the place. Who was it, again I ask, who initiated those water-works and bore the burden of them? I think my friend paid about half a lakh. No, I stand corrected, my friend paid two lakhs for those water-works. The health of Berhampur is very different now from what it was twenty years ago. It was the hot bed of malaria. People used to run away from Berhampur. But now Berhampur, I will not say, is a sanitarium, but at any rate it is largely free from the scourge of malarial fever. There is that great educational institution the Krishnath College towards which my friend has paid a large sum of money, and I think he contributes about 3 lakhs of rupees a year towards the maintenance of educational institutions and the college is filled by 1,100 boys, healthy and strong young men, and the

[*Mr. Surendra Nath Banerjea ; Pandit Madan Mohan Malaviya.*]

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town is healthy owing to the water-works initiated by my friend, and the people of Berhampur feel deeply grateful to him for them.

“Take again the case of Murshidabad. Here again the initiative is due to Indian gentlemen who, I am told, are unfit to grasp sanitary problems. I am sorry that a statement of that kind should have been made by my friend the Hon’ble Mr. Ironside, for whom I have great personal respect. I am truly sorry that such an observation should have been made. Whether you pass this Resolution or not, that is another matter, but I am here to vindicate the character of my countrymen against the unjust aspersions which have been cast in this Council Chamber, and I should have rejoiced, speaking to the Resolution itself, I should have rejoiced if the Hon’ble the Finance Member could see his way to accept the Resolution of my Hon’ble friend Mr. Sarma. Wherever water-works have been extended, they have been attended with the greatest improvement in the sanitary condition of the place. Malaria has considerably abated, if it has not altogether disappeared. It is the one boon which the people appreciate ; it is the one boon for which they are prepared to make sacrifices, and it is the one boon which the Government ought to extend to the people.

“My friend has referred to the incapacity of the people. There is another matter which I forgot to allude to. A Conference was held not long ago for the purpose of supplying water-works to the riparian municipalities. I was a member of that Conference. It was held in the Presidency Commissioner’s office. The estimates came to about 36 lakhs of rupees, and the representatives of the municipalities, and I was one of them, were willing to pay the taxes that would be necessary for the water-works. Educated India appreciates the boon of sanitation, and no stronger evidence of the fact could be found than in the constant appeals which are renewed year after year in this Council Chamber for sanitary grants and the enhancement of the sanitary grants. My friend’s Resolution itself is proof positive of the eager and keen interest which we feel in sanitary problems and in the improvement of sanitary areas. I do hope that my friend the Hon’ble the Finance Minister, if he can see his way, will accept this Resolution.”

12-10 P.M.

The Hon’ble Pandit Madan Mohan Malaviya :—“Mr. Vice-President, I give my hearty support to the proposal put forward by my friend Mr. Sarma. I do not wish to say anything more with regard to the remarks which the Hon’ble Mr. Ironside made, because I take it that he will withdraw those remarks and express his regret for having made them. I think, Sir, the proceedings of this Council and of the Provincial Legislative Councils bear most eloquent if also painful testimony to the strenuous efforts which educated Indians have been making towards the improvement of the sanitation of the country, and I think they bear also regrettable proof of the unwillingness of the Government to do as much as is needed in this direction.

“Now here we are in this year with a large Budget in which a very heavy sum is being set apart for expenditure on military purposes, and in which a very large programme of railway construction has been provided for. In these circumstances, I do not think it is a sin for an Indian who feels that there should not be so many preventible deaths in his country to appeal to the Government to set apart more money for the health department and for supplying drinking water to the people. My friend Mr. Sarma has pointed out how great, how pressing, is the need for more money being spent on the health department. I know from my little experience as President of the Seva Samiti in Allahabad how great is the need for supplying medical relief to the people in the villages. Our volunteers have gone into the villages during the time of influenza and distributed medicines so far as they could ; but medicines have been asked for from long distances and we have not been able to supply them. The need for medical relief is patent, it is crying, it is insistent. I think, Sir, a Government which spends so much on other departments, which is anxious to be up-to-date in other departments, ought to find

[8TH MARCH, 1919.] [*Pandit Madan Mohan Malaviya ; Mr. W. A. Ironside ; Vice-President.*]

money to give the necessary amount of medical relief and protection to the people. The heavy death-roll to which my friend Mr. Sarma has referred speaks for itself. It is high time that the Government made a resolve to reduce this death-rate and made a strenuous effort to achieve that end. We have this sad fact that six millions of people, according to official calculation, have been carried away by influenza. There are some people who imagine that these deaths from influenza could not be avoided. I can say from my personal knowledge and experience of the work we have done that these were preventable deaths, most of which, if not all, could have been avoided. They were deaths brought about by insufficient food, by insufficient sanitary surroundings, by want of early medical help, by want of milk to give to the patients when they were down, and by want of other remedies and ameliorating conditions which the Government and the people working together could secure and should have secured to the people. Apart from this influenza, the ordinary death-rate also has been very high. I do not want to take up the time of the Council by repeating the figures which we have been used in the past to refer to in this Council, but I ask the Council, when it is providing for expenditure on other departments, to find the 50 lakhs which is asked for to increase and strengthen the Medical department.

"As for the second item, the item for providing pure drinking water, it seems to me a sad thing that in this Council, consisting of so many European members and consisting of Indian members from all the Provinces, it should be necessary to argue this matter with the Government. One would have expected that the Government would have itself made ample provision for providing healthy drinking water in areas where it is not available. But when a Resolution has been brought forward, I hope the Government will see their way to accept it. The want of good drinking water has been responsible for numerous deaths which could have been prevented. My friend Mr. Banerjee has referred to his experience in Bengal. We have the same experience in our United Provinces. Everywhere where good drinking water has been provided, cholera has nearly died out, at any rate has become a less frequent visitor than it used to be, and we have found the health of the people generally improved. My friend Mr. Ironside said that he did not feel sure that expenditure on the head which Mr. Sarma has asked for was going to bring the quickest return. He also said that if the expenditure on sanitation were to have an immediate effect, he would have supported the Resolution. I cannot understand my friend. I do not know that there is any expenditure which would have a more immediate effect than the provision of good drinking water for the people. Everywhere that has been the experience. Of course it will not bring a quick return in the shape of pounds, shillings and pence, it will not bring any quick return in the shape of rupees, but that is not the only return which Government may be concerned with. Business-men may lay too much stress upon that aspect of the question, but the Government has a larger business, a more humanitarian programme before it, and it has to consider what money is needed in order to prevent the premature death among people who should live normally to an old age. For these reasons, I would urge that the Government should accept this Resolution and provide the money that is asked for. If this is done I hope that the havoc of the last epidemic, such a death-rate, as we have had the misfortune to witness this year will not be repeated in future years. If this provision is not made, there will be widespread feeling in the country, that the Government is not sufficiently alive to the medical needs of the people, and to the sanitary needs of the people, and I regret to think that they will have justification for taking such a view. I commend this Resolution to the acceptance of the Government."

The Honble Mr. W. A. Ironside:—"Sir, in making 12-16 P.M.

The Honble the Vice-President:—"We will certainly hear any explanation Mr. Ironside would like to make."

[*Mr. W. A. Ironside; Pandit Madan Mohan Malaviya; Mr. Surendra Nath Banerjea; Sir Dinshaw Wacha.*] [8TH MARCH, 1919.]

The Hon'ble Mr. W. A. Ironside:—"Sir, in making the remarks I made just now I knew they would raise a storm of protest....."

The Hon'ble Pandit Madan Mohan Malaviya:—"Condemnation, not protest."

The Hon'ble Mr. W. A. Ironside:—"Very well then, condemnation, from Mr. Surendra Nath Banerjea. When one makes a statement like that, surely it may be taken for granted that I did not do so without knowledge of the subject and without a thorough grasp of the facts, and I agree there are many individuals who are working hard, spending money, using their influence in favour of this most desirable object. But we cannot get away from the fact that a great proportion of the educated classes have failed to support the schemes for sanitation that have been provided by friends like those on my right here, and the case has been brought to my personal knowledge by facts, where the surrounding educated classes of the inhabitants could have done so much to render sanitary schemes with which I have been connected far more beneficial to the surrounding people. I withdraw anything in the shape of an imputation against individuals, it was never intended"

The Hon'ble Mr. Surendra Nath Banerjea:—"Against us as a class."

The Hon'ble Mr. W. A. Ironside:—"Against the great majority of them."

The Hon'ble Mr. Surendra Nath Banerjea:—"I rise to point out that the imputation was not against individuals. 'Educated class,' I think those were the words used, and I submit that my friend, in view of the statement which he himself has made, will be good enough to withdraw the allegation so far as the class is concerned. Individuals you may pillory as much as you like, but I think I am entitled to ask my Hon'ble friend to withdraw the imputation as against the class."

The Hon'ble Mr. W. A. Ironside:—"I leave it to Mr. Surendra Nath Banerjea. I am quite prepared to withdraw it, but I cannot get away from the fact that if we are going to spend money, if it is to be on railways or on sanitation, it should be spent where it may secure the quickest return, and where I have spent money on sanitation my difficulty has been to get that return by reason of the apathy of the large number of educated people whom one would ordinarily have expected would have grasped the benefits placed at the disposal of their less educated neighbours."

12-20 P.M.

The Hon'ble Sir Dinshaw Wacha:—"I am very glad, Sir, that Mr. Ironside has seen the advisability of withdrawing the accusation made against the educated classes. I read generally the annual Administration Reports of almost all the Presidencies and Provinces, and, as far as sanitation is concerned, during the last ten or fifteen years, I have seen that in every municipality and district board the educated classes are perfectly alive to the advantages of a good supply of potable water of a health-giving kind, and also to conservancy and other matters which help to prevent a high mortality. That being the case, I say, I am glad, Sir, that Mr. Ironside has thought fit to withdraw this allegation, which certainly is a libel against the educated classes. Apart from that, Sir, I am a member (though I will cease to be so on the 30th March) of the Bombay Municipal Corporation for thirty years, and nobody will deny at a moment that I have

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[*Sir Dinshaw Wacha; Pandit Madan Mohan Malaviya; Vice-President.*]

been one of the foremost members there to do every thing in my power, whenever the occasion arose, not only to increase the water-supply but also to see that medical relief and sanitation had the best chances of success from the Municipality as far as funds permitted. I do not mean to say that I am the only member of the Municipality who has done this; the whole of the Bombay Municipal Corporation has been insistent and useful in these directions. In Bombay, it was the educated classes who, in 1885, first raised the very big question of a large supply of pure water from the Tansa Lake at a cost of 1½ crores of rupees.

“The population increased, and only two years ago we were able to construct what we call a duplicate main at the cost of another crore. Even then we find now that the water-supply will not suffice, and what are we doing to meet the inadequacy? At the present moment my Corporation is very busy attempting to get an estimate for a third supply of water, which will cost perhaps another crore. In ten years' time the Bombay Municipality will nearly have spent something like 4 to 5 crores on water-supply alone.

“Then look at our conservancy, which means cleansing the streets and removing nightsoil and other things which, if not removed, would cause great nuisance and high mortality. They are doing everything in Bombay for preventing the spread of cholera and other infectious diseases. They did everything to check the influenza epidemic when the latter was at its worst in September last, and when there was a heavy holocaust of as many as 750 deaths a day. Every educated young man—particularly from the colleges, volunteered to go about the worst parts of the town and very ably seconded the efforts of the Municipality—so ably that the whole press eulogised the services of every one of these young educated men. That certainly showed the spirit of our educated classes as to sanitation and prevention of diseases. Not only in the city but in other places too, like Poona and Ahmedabad, they did similar work.....

The Hon'ble Pandit Madan Mohan Malaviya:—“Some of those young men died.”

The Hon'ble the Vice-President:—“Order, order.”

The Hon'ble Pandit Madan Mohan Malaviya:—“I was only reminding my Hon'ble friend that some of these young men have died doing the work.”

The Hon'ble the Vice-President:—“Hon'ble Members should address to the Chair any remarks they may have to make.”

The Hon'ble Sir Dinshaw Wacha:—“Exactly, that is the rule we follow in the Bombay Corporation. We always address all remarks to the Chair. That is a constitutional procedure and you, Sir, have ruled rightly.

“Of course, my Hon'ble friend Pandit Malaviya is right when he says that some of these educated young men died while doing their duty. I know of a very able young man, Mr. Netrajan, who sacrificed his life for this purpose while ministering to the afflicted. But, Sir, we need not further pursue this subject. I do admit that there are backward municipalities and other district and local boards which cannot go ahead for want of funds; but the spirit is there, and if there was more money they would do a great deal more in the way of water-supply and conservancy. As far as the Hon'ble Mr. Sarma's Resolution is concerned, I think it is a pertinent one. I myself yesterday told the Council what I thought was done by the Imperial Government itself in regard to sanitation. The accounts for 1917-18 showed an expenditure of £698,000 and the Budget estimates for £998,000. I do not consider the revised estimates as complete, therefore compare the completed accounts of 1917-18

[*Sir Dinshaw Wacha ; Mr. Malcolm Hogg ; Rai Sitanath Ray Bahadur.*] [8TH MARCH, 1919.]

with the Budget estimate of the coming year. I find that we have increased the sanitation expenditure by nearly 57 per cent. As I said yesterday, when referring to this question, as far as sanitation is concerned, I think there is a bigger problem looming even than that of water-supply, because once the water-supply is put on a proper footing, there is an end to it. But a more serious problem of a permanent nature is the housing of the poorer classes in every part of the country. Insanitary housing is the cause of a greater holocaust of lives than even want of good drinking water. Therefore I observed that whatever is done in future by the Government in co-operation with private enterprise for the better sanitary housing of the poorer classes of the people would go a great way to reduce the prevailing heavy death-rate in India. That being my conviction, I associate myself with the Hon'ble Mr. Banerjea and say that, if the Hon'ble the Finance Minister could see his way to increase the grant in spite of the exigencies of the financial estimates, I for one would be very glad to support the Hon'ble Mr. Sarma's proposition."

12-26 P.M.

The Hon'ble Mr. Malcolm Hogg :—" Sir, in according in a limited degree of support to this Resolution, I do not wish it to be understood that I necessarily consider that the figure of 50 lakhs suggested by the Hon'ble Mover is feasible under the circumstances of this year ; but I do feel that the need for increased expenditure on sanitation and medical relief in particular in this country is so great that I cannot let this Resolution pass without according to it a degree of support, in principle, at any rate.

" I do not wish to take up the time of the Council by going lengthily into the whole question of the need for sanitation and medical relief ; nor do I want to follow my Hon'ble friend, Mr. Ironside, into the somewhat thorny question as to whether people always take the best possible advantage of such facilities as are afforded them. I know of cases within my own experience where certain mofussil municipalities have shown a regrettable indifference to the necessities of sanitation. But that seems to me to be a question which is rather beside the point in discussing this Resolution. That might be an argument if we were discussing under whose control the expenditure of money granted for sanitation should be. But we are not discussing that question to-day fortunately. The only question before us now is as to whether there is a need for increased expenditure on these subjects in this country, and I do not think that can be denied. I should like to give just one very brief instance as showing the sort of conditions that I imagine prevail over very large parts of this country. During the recent influenza epidemic in a district which I know well and in which I have industrial interests, the only medical relief open to a large number of villages, the only means of coping with the epidemic at all, was our own doctor, employed at our own mills there primarily for the purpose of looking after the people who resided in our own village. The local authorities had to come to us and ask us to lend our doctor to the surrounding villages and to supply the medicines. We were very glad to do so, but I do not think it is right that a considerable number of villages should be entirely dependent for medical relief on the chance fact that private interests happen to maintain a doctor and a dispensary in the neighbourhood."

12-29 P.M.

The Hon'ble Rai Sitanath Ray Bahadur :—" Sir, I beg to associate myself and to express my sympathy with the Resolution which has been moved by my Hon'ble friend, Mr. Sarma, by giving it my humble support. In doing so, I also beg to refute the charge that the educated classes, so far as Bengal is concerned (I do not know what is the case in other Provinces), are backward in supporting any movement to improve sanitation and water-supply. So far as I know, and so far as I personally am concerned, I have all my life advocated the desirability of supplying good drinking water to rural areas, and I have in my humble way spent some money in supplying filtered water in one place alluded to by my Hon'ble friend."

[8TH MARCH, 1919.] [*Mr. Surendra Nath Banerjea ; Rai Sitanath Ray Bahadur ; Vice-President ; Rai Bahadur Krishna Sahay.*]

The Hon'ble Mr. Surendra Nath Banerjea :—“How much?”

The Hon'ble Rai Sitanath Ray Bahadur :—“Rupees 25,000 only. It may be that the educated classes on account of their poverty have not always been to the fore in supporting movements which go to improve their sanitary surroundings or to improve the water-supply ; but may I at the same time point out to the Hon'ble Mr. Ironside that whilst it is very easy to level criticism at the educated classes for their backwardness in these matters, what has the Calcutta Improvement Trust done so far to improve the condition, to remove congestion and bring about better sanitary conditions in the northern quarter of the town of Calcutta ?

“We, two or three Indian members of the Calcutta Improvement Trust, have been crying ourselves hoarse to improve the sanitary condition of the northern quarter of the town ; but all the efforts of the Trust have been practically directed to improve the areas to the south of Chowringhee, and not to the improvement of the northern quarter of the town. I hope Mr. Ironside will kindly try and find out whether this is so or not. We have been submitting note after note—making suggestions for the improvement and opening up of the northern portion of Calcutta but to no effect

The Hon'ble the Vice-President :—“I think the Hon'ble Member is travelling very far from the Resolution. This is not the Calcutta Improvement Trust.”

The Hon'ble Rai Sitanath Ray Bahadur :—“I referred to that only in order to show that Indian members are not at all apathetic to the improvement of sanitation. With these few words I beg to say that I wholeheartedly support the Resolution, especially that part of it which says that provision should be made in the Budget to allot 50 lakhs more for the improvement of water-supply in rural areas.”

The Hon'ble Rai Bahadur Krishna Sahay :—“Sir, I accord 12-33 P.M.
my hearty support to both parts of the Resolution which my friend, Mr. Sarma, has moved. It can hardly be contended that the allotment under the head of sanitation, etc., is at all adequate. At any rate it is not commensurate with the requirements of the Provinces. I believe all Provinces stand in need of larger expenditure under the head of sanitation—particularly for my Province of Bihar and Orissa I find that there is an allotment of Rs. 5,89,000 only for sanitation. If you take into account the vast population of that province, about 34 millions, it will at once appear that the provision made here is grossly inadequate. I find also another curious thing. The allotment under that head as regards another Province, namely, Bombay, with a population of 19 millions only, is 23 lakhs. First of all we have to see whether an allotment of 5 lakhs and odd is sufficient for a population of 34 millions. I submit that it is not.

“It is hardly necessary for me to enter the lists against the remark which has been made, unfortunately, by my friend, Mr. Ironside, as regards the incapacity of the educated people of this country to appreciate the problems of sanitation. I may remind my friend, that so far as my Province is concerned, this question of medical relief, as well as water-supply, has been times without number brought forward not only by the educated classes in the Provincial Council of which at one time both my friend and I were members, but also in the mofussil district boards and municipalities. A perusal of the proceedings of the Council and of the municipalities and district boards will, I am sure, convince my friend that far from being incapable to appreciate problems of sanitation they have studied it, felt the need for a proper solution of the problem and have incessantly turned their minds to a solution of the problem. I think

[*Rai Bahadur Krishna Sahay; Mr. Surendra Nath Banerjea; Rai Bahadur B. D. Shukul; Vice-President; Khan Bahadur Mian Muhamamd Shafi; Mr. Kamini Kumar Chanda; Sir James Meston.*] [8TH MARCH, 1919.]

it was an uncalled for remark on the part of Mr. Ironside when he said that the educated classes in the country did not appreciate the problems of sanitation. . . .

The Hon'ble Mr. Surendra Nath Banerjea:—"May I be permitted to make a suggestion, Sir, that this unhappy controversy should be allowed to drop, having regard to the fact that Mr. Ironside has withdrawn the allegation he made against the educated community?"

The Hon'ble Rai Bahadur Krishna Sahay:—"I said, therefore, that it was not necessary to enter the lists, in view of the fact that Mr. Ironside withdrew his remark. But I was just going to convince him that so far as my Province is concerned his remark would not apply. With these words I support the Resolution."

12-36 P.M.

The Hon'ble Rai Bahadur B. D. Shukul:—"Sir, on behalf of the Central Provinces and Berar I rise to submit my emphatic protest against the

The Hon'ble the Vice-President:—"I must call the Hon'ble Member's attention to the fact that the allegation has been withdrawn."

The Hon'ble Rai Bahadur B. D. Shukul:—"Yes, but not against the educated classes, Sir. As coming from the backward parts of the Central Provinces I do assure the Council that the members of the backward municipalities are as keenly interested in the question of adequate water-supply as the members of advanced municipalities like Bombay and Calcutta, and as such I submit that the Hon'ble the Finance Minister will kindly see his way to accept the suggestion made by my Hon'ble friend, Mr. Sarma. In my Budget speech last year I pointed out how the allotment for sanitation was not adequate so far as the Central Provinces were concerned, and I now find to my regret that the situation has not very much improved. With these words I commend the Resolution of my Hon'ble friend, Mr. Sarma, to the acceptance of this Council."

12-37 P.M.

The Hon'ble Khan Bahadur Mian Muhammad Shafi:—"Sir, the Resolution moved by my friend, the Hon'ble Mr. Sarma, has been so thoroughly discussed that I shall content myself with merely saying that I associate myself entirely and whole-heartedly with the object which my friend has in view, and I trust that the Hon'ble the Finance Minister will see his way to accede to the request embodied in this Resolution."

12-38 P.M.

The Hon'ble Mr. Kamini Kumar Chanda:—"Sir, I will follow my friend, the Hon'ble Mr. Shafi's example, in simply associating myself with the Resolution moved by my friend Mr. Sarma. In fact in my remarks yesterday I think I went beyond what he said, and I earnestly hope that the Finance Member will see his way to accept this Resolution."

12-39 P.M.

The Hon'ble Sir James Meston:—"Sir, the Hon'ble Mover in his opening speech said that he had no intention of being either theatrical or sentimental, and in replying to the Resolution I shall endeavour to follow his excellent example. I shall therefore express no sort of resentment against the suggestions that have been made that we, Government officials, do not regret the appalling calamity that has visited us in the course of a few months or that we do not wish to see an enormous development of medical and sanitary work, or that we do not recognise that such medical and sanitary services as are

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available to rural areas are at present gravely inadequate or in fact generally speaking that we do not think as much as the Hon'ble Member does of the thirst of the people, whether it is.....

The Hon'ble Rao Bahadur B. N. Sarma:—" May I make an explanation, Sir. I never meant that the Government did not have the people's welfare at heart or did not think of it at all. I simply ask them to think more about it, that they should give their millions to it."

The Hon'ble Sir James Meston:—"I was going to make that clear. The Hon'ble Member's speech was all that could be desired; but some of his followers moved a little further in that direction than I think he did. I do not want to exacerbate this debate in any way whatever. I do want to say that we are fully aware of the deficiencies of the system of sanitation and water-supply. As a Government we are fully aware of what I was going to describe as the thirst of the people, whether it was for pure drinking water in the literal sense or for education in a metaphorical sense. I say nothing further on those points. I have no desire to enter into the merits of the case. I subscribe cordially to the statement that has been made by my Hon'ble friend, Mr. Banerjee, that great energy and great generosity have been displayed by individuals and by large groups of the educated classes in providing water-supply for large towns. The discussion, however, has rather tended to drift away from the precise terms of the Resolution before us which do not apply to large towns, but apply directly and specifically to rural areas. Well, the real fact of the matter is, as the Hon'ble Mover has said and as Mr. Hogg who supported him has emphasised, that this Resolution endeavours to establish a principle. I accept the principle; I gladly accept the principle and in opposing the Resolution I do it purely on technical grounds. I have to oppose the Resolution on technical grounds, and I may say at once that for the same reason, on the same grounds, I shall have to oppose the next Resolution that stands in the Hon'ble Member's name.

"Public health, rural sanitation, primary education all stand on the same footing; and the reasons I have to urge upon the Council to-day for not accepting these specific proposals for large grants to them are the same in each case. There are three or four good reasons to my mind why these Resolutions should not be accepted in the form in which they stand. In the first place, it is, if I may say so, the duty of this Council to insist upon the salutary rule that when an Hon'ble Member rises to propose large additional expenditure, he should say where that expenditure is to come from. The Hon'ble Mover in his speech referred in a general way to various possible sources, and he referred specifically to the Imperial surplus. Well, I ran down the list of proposals that stand in his name and I find the extra grants he asks for come to 3 crores; the Imperial surplus is just a little over one crore; it obviously therefore cannot go round. He does not propose that we should impose extra taxation; the sources from which we are to find this extra grant are vague and indeterminate. I think it would be a beneficial thing to lay upon ourselves a self-denying ordinance that when we put forward proposals for extra grants we should specify clearly where the money is to come from. This is the first ground on which I shall oppose these two Resolutions. The second ground is that they are both opposed to the whole idea of provincial autonomy which now holds the field. We are endeavouring to get Local Governments to develop their own resources and surpluses and not to come cap in hand to the Government of India for assistance whenever they have any deserving proposals to put forward. The Hon'ble Member in that connection is doubtful whether the Local Governments have sufficient freedom to draw on their balances. As to that I can only refer him to the figures. The third ground on which I oppose the Resolution is that the provision of water-supply for rural areas, the development of their own

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Health Departments, the extension of primary education, are all matters for the Local Governments; they have to draw up plans and to lay out programmes, and it will then be for us to consider the grant of assistance if they come and tell us exactly to what extent they wish the Central Government to co-operate. We have no suggestions in the current Budget from any of the Provincial Governments for extra grants. I cannot charge my memory with any single case in which a sanitary scheme or an education scheme has been rejected by the Central Government. The fourth and last reason why I ask the Council not to accept this Resolution in its present form is, that it is reviving the old, the discredited, the dead system of doles. It will be within the memory of a good many of the members of this Council that there was a time when doles were very much in fashion. There was the historic case in which India was revelling in money which accrued from the opium habit of the Chinese. There was a great deal more money than we knew what to do with, and enormous sums were offered to Local Governments for various beneficial purposes. What happened? I can speak from personal experience. At least one Government received a very considerable amount for education, and we had to set to work to prepare schemes for the best employment of these funds. If we had employed them straightaway we should have been involved in recurring expenditure to an extent which our Provincial funds were utterly inadequate to provide. If we employed them, as we ultimately did, very largely on non-recurring expenditure, we required time to mature our schemes to see that we were using the money to the best advantage. These doles were not a blessing in disguise, very much the reverse. I believe that in the balances of Local Governments there are still lying considerable sums, dating from that period which Local Governments have not been able wisely to employ. It is a very easy thing to offer largesses to Local Governments; it is very easy to go and say 'my predecessor has taxed you, my colleague has imposed an unwelcome policy upon you; but here is the Finance Department, or any other department of Government, coming to solace you with money'; in other words, 'Codlin is your friend not Shortt.' That is an easy policy but it is an embarrassing policy, and to my mind an unwise policy. I trust the Government of India will continue to resist temptation of that sort and get the relations between the Central and the Provincial Governments on a healthier and more permanent basis henceforth. I have to oppose the Resolution as it stands, and I shall have to adopt the same attitude as regards the next Resolution, but in view of the strong feeling that has been expressed in this Council, I desire to say that I shall be very glad to consider, in consultation with the Hon'ble Sir Sankaran Nair, who is in charge of these departments, the insertion in the final Budget for next year of whatever sum he considers reasonable for the development of central investigation into influenza or similar epidemics and measures for dealing with occurrences of that sort. Speaking generally, I am prepared to do that, but this does not apply to the suggestion about the improvement of the water-supply in rural areas which is entirely a Provincial matter. I do not know if my Hon'ble friend accepts that as sufficient, or whether he will still press his Resolution."

12-50 P.M.

The Hon'ble Rao Bahadur B. N. Sarma :—"Sir, I have just to make a few observations with regard to the remarks which have fallen from my esteemed friend Mr. Ironside"

The Hon'ble the Vice President :—"If the Hon'ble Member is going to refer to what has been withdrawn then he is out of order."

The Hon'ble Rao Bahadur B. N. Sarma :—"I am not going to speak of what was said of the educated classes, but certain remarks fell from the Hon'ble Member with reference to myself and the proposition I advanced."

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[*Rao Bahadur B. N. Sarma.*]

If he does not desire to press the point against me, I have no desire to indulge in any controversy, but if these remarks stand against me then it is my duty to reply to them.

"Sir, the Hon'ble Member has alluded to certain positions which I have taken up with reference to this debate and to financial questions in general; and has made a grave indictment against me. Speaking personally about my own position I have been accustomed to these attacks for the last thirteen years in the Legislative Councils with one break, and my reputation can be allowed to take care of itself. But my Hon'ble friend has dragged the dear name of the presidency to which I belong into question, and I must protest in the most emphatic terms against the suggestion that the Province has suffered cruelly at my hands.

"Well, Sir, in view of the support which I have received from the representative of the Bombay commercial community and the sympathetic remarks from the Hon'ble the Finance Member and of all my non-official colleagues, I do not think those remarks require any refutation whatsoever in detail. But when he made those remarks I literally trembled in my shoes as to whether he was going to follow up those vague charges with any substantial reasons, or whether he was going to indulge in them simply because that he was angry because I have suggested certain retrenchments possibly in other directions which hurt the interests he advocates. I may be permitted to say, Sir, that his remarks, though they show a general lip sympathy for the object which all of us have at heart, are, if construed rightly, a libel on the European commercial community, because he brings in the question of immediate financial returns when I ask for expenditure on sanitation and on the equipment of the Health Department. I do not think the mercantile world, the Indian mercantile world among whom some of the best intellects, cultured intellects, find a place, would deal with a proposition of this description in the manner in which the Hon'ble Mr. Ironside proposes to deal with it.

"I said, Sir, that I wanted an acceptance of the principle that we should look upon the Health Department as a national insurance department. He has not one word to say by way of argument against it. Is my proposition of such a stupid, fallacious character as to deserve that condemnation from him?

"Then I asked for Rs. 50 lakhs. For what object? For the equipment of the Department of Health. I suppose it is a monstrous financial proposition, a gross fallacy, that I have advocated in this Council wasting the time of this Council which does not appeal to my Hon'ble friend.

"And what is the third object? I asked for Rs. 50 lakhs for rural water-supply, and he brings in the question of the educated classes. Wherein is there any connection between the educated classes and rural areas, I wonder? And I was asking chiefly for the funds for wells and other objects in which educated classes would not take any part at all, and in which the machinery of the Government, largely official, would take part, and therefore was there any fallacy in my argument even there? I fail to see any unless I am told wherein it lies.

"Then, Sir, the Hon'ble Mr. Ironside says the general objects to which I alluded are economically unsound financial propositions. Now what did I ask for? I simply said that the general Exchequer would have to find funds to adopt ways and means to meet this pressing situation, whatever may be the nature of the other difficulties with which we are confronted, even at the expense of risking a certain amount of diminishing expenditure under the favourite head 'Railways.' Most certainly in the Hon'ble Member's estimate Railways are better than the lives of His Majesty's Indian subjects! That is a new proposition that has been expounded to us here to-day.

"Well, Sir, I stand unconvinced by any of the arguments.

"Then with reference to the remarks of the Hon'ble Sir James Meston, I cordially appreciate the position that he takes. But, Sir, I have not asked for any interference with provincial autonomy. I have simply pointed out that if the spirit of the Reform proposals be carried out, then obviously this money that I am asking for would not be really the money of the Imperial Department

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which they would be doling out to Provincial Governments, but money of the Provincial Governments, money which is legitimately and rightfully their own. Therefore, the question of interference with provincial autonomy, that impolicy of doles, does not, I submit respectfully, come in here.

"Then, Sir, I am asked whether I have suggested additional taxation or addition to the resources. The rules of course prohibit me, they prohibit any non-official Member from raising any questions of taxation, and therefore that cannot be flung in my face, but I have suggested increased customs on beer, etc. But having regard to what he has said and to his decision, if possible, to find money if the Sanitary Department wants it, I do not think any useful object would be served by my pressing this Resolution on the further attention of this Council, and I therefore withdraw it."

12-58 P.M.

The Hon'ble Mr. Malcolm Hogg :—" Sir, I would like to [make a personal explanation. The Hon'ble Mover has referred to the support which I gave him on this Resolution. I just wish to make it clear that my support was limited to the general principle of allotting more money for medical relief, and did not necessarily extend to the methods by which my Hon'ble friend proposed to provide it."

The Hon'ble Rao Bahadur B. N. Sarma :—" I did not understand it."

The Hon'ble the Vice-President :—" I understand the Hon'ble Member desires to withdraw the Resolution with the leave of the Council ? "

The Hon'ble Rao Bahadur B. N. Sarma :—" Yes, Sir."

The Resolution was, by leave of the Council, withdrawn.

RESOLUTION *RE* EXTENSION AND IMPROVEMENT OF PRIMARY EDUCATION.

1 P.M.

The Hon'ble Rao Bahadur B. N. Sarma :—" The next Resolution, Sir, that I have the honour to move is—

'This Council recommends to the Governor General in Council that the expenditure under education be increased by Rs. 150 lakhs to provide for the extension and improvement of primary education.'

"I shall not take up the time of the Council very much on this question. This is a hardy annual as was put last year by one of the Hon'ble Member, and it is unnecessary to ask this Council to accept the principle of extension of primary education. My object, Sir, in bringing forward the Resolution this year is of a two-fold character.

"The first is that this year and as early as possible we should recognise that the Provincial Governments should be given funds for the immediate development of primary education in the Provinces. My object is to draw the attention of the Council to the fact that this question cannot be indefinitely postponed, that we should not be satisfied with mere paper Acts passed in the various Legislative Councils about compulsory primary education; that we should not labour under any delusions that the progress is going to be rapid if we are to be satisfied with the acceptance of the principle. Time was when the Government fought even the question of principle, but we seem to think that inasmuch as the Government have accepted the principle, we have gained 90 per cent. of the goal, that we are within measurable reach of victory, that our ideal will be realised in practice, that the Local Governments by passing paper Acts will be able to extend primary education. I want the Legislative Council clearly to realise that, in spite of the Act which my Hon'ble friend Mr. Patel had the honour of introducing and getting passed in

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the Bombay Council and similar Acts passed elsewhere, not much seems to have been done because the sinews of war have not been provided; there is no finance to back up the proposals. Now you will say 'this is going to be left to the people hereafter under the proposals for reform'—therefore why worry us now about it? Accept that principle if you please, but give us the money which is really the Provincial Governments' money. I will not deal with this matter at length, because I have dealt with it already and I have shown that if the Provincial Governments get their own revenues there would be more than 200 lakhs to their credit out of which they could meet this 150 lakhs. Be consistent, give them that, otherwise I ask you to accept the responsibility of the Imperial Council to provide funds from out of the general Exchequer this year. What after all am I asking for? Hon'ble Members will realise that we have during the last five years increased the total revenues of the country from £83 to £123 millions, or there has been an increase of £40 millions; in other words, Rs. 60 crores. I know that about Rs. 261 lakhs net have been added for education, that means about 4 per cent. I ask you to add 150 lakhs more, which would work out at 6 per cent. of the whole increase of revenues that I am asking to be devoted to education on which everybody is agreed the future salvation of India depends. Is that an excessive proportion? Is that a large sum? Am I to be told the Army wants this, the Railways want that, a third administration wants money, therefore we cannot provide for the prime necessities of education? I ask Hon'ble Members to see what is being done in other countries; people elsewhere are not satisfied with mere talk such as is indulged in here; they have been formulating proposals as to how even primary education should be supplemented by education up to the age of 16 and 18, how extension classes should reach everybody, how even University education should be within the reach of all deserving youths. That is the way they are proceeding about their task in order to equip the people of their countries with facilities to meet the growing competition of the world; to make the men and women worthy of their lives. But what are we doing? We are in an anti-diluvian era, thinking that every proposition is financially unsound, is economically unripe, and that a poor country cannot solve this question. I ask, Sir, that the Council should rise to the height of the occasion and should have this money. I am not asking for doles, I am not asking for provincial autonomy being interfered with, I want restoration of the old policy, that during the transition stage about 2·5 per cent. be given out of the increase of revenue during the last five years."

The Hon'ble Pandit Madan Mohan Malaviya:—"Mr. Vice-1-5 P.M. President, I heartily support the proposal which has been put before the Council. In doing so I will only add this much that if the Hon'ble the Finance Member cannot find the money in other ways, I should go the length of suggesting that this money should be provided out of the loan which it is proposed to take for the purpose of expenditure on railways, that to that extent the amount to be provided for railways should be reduced and the money should be set apart for education. I venture to think that if we will remember the history of the question of primary education in this Council and the Provinces, my suggestion would not seem to be altogether a wild one. Ordinarily the money needed for primary education should be found from ordinary revenues, but we find that adequate sums are not provided for it out of the ordinary revenue; but the purpose of providing primary education for the people ranks in importance not lower than any other question. And if the Government, after making a strenuous and earnest effort to find the money out of the revenues to an adequate extent for this purpose, find themselves unable to do so, then I say that rather than delay progress by one year, they should borrow the money for one year and provide it for education, partly for non-recurring expenditure in the shape of buildings, partly for the creation of normal schools, and also to meet partly the expenditure of ordinary schools for the year, and then make a strenuous effort in the next year to find the money out of revenue. If they should not be able to do that, then I should say they should go on borrowing for a few years, i.e., until they are able to find the necessary money out of

[*Pandit Madan Mohan Malaviya ; Sir James Meston ; Rao Bahadur B. N. Sarma.*] [8TH MARCH, 1919.]

revenue rather than allow the extension of primary education to be delayed year after year. We have expenditure found for building Delhi, we have money found for increasing military expenditure up to the extent asked for by the military authorities of the day. We have an immense sum found for expending it on railways. It is time we should find sufficient money for education. I know a certain sum has been spent on primary education; we recognise that a certain amount is being spent on it, but that amount is not adequate to the needs of the situation, and this question of primary education is of greater importance from every possible point of view than any other question. For these reasons I suggest that the Finance Department should find the money asked for by Mr. Sarma out of revenues by cutting down expenditure in other directions, which I cannot suggest, but which the Department themselves are in a better position to find out; and if they cannot do so, then they should provide the amount out of borrowed money to the extent that has been suggested. I strongly urge that for the sake of humanity, do not let the progress of education be delayed any longer. The work that has been done is appreciated, but that is very small compared to what is needed, and I ask Government to find the money somehow, either out of revenues, or by borrowing, to push on the progress of this very beneficent reform which lies at the root of all other reforms so far as the welfare of the people is concerned."

1-8 P.M.

The Hon'ble Sir James Meston :—"Sir, the Hon'ble Member has been brief in opening his proposal, and again I shall follow his example. I have indeed very little to add to what I said in reply to the last Resolution. I am still in a state of considerable uncertainty as to the Hon'ble Member's financial intentions. He assures me that he does not want doles, and if the Resolution in the form in which it stands does not mean doles, I am unable to attach any other interpretation to it. The Hon'ble Member said that there was a time when Government was opposed to the principle, I take it the principle of the extension of primary education. I do not remember that time . . .

The Hon'ble Rao Bahadur B. N. Sarma :—"Compulsory education."

The Hon'ble Sir James Meston :—"That is another question. My friend the Hon'ble Pandit Malaviya has advised us that we should borrow this million sterling for the purposes of education. I think it is quite conceivable that in the near future we may have to borrow for capital purposes such as the Hon'ble Pandit mentions, the erection of new buildings, normal schools, training institutions and so on, but I would point out that to borrow £1 million this year is certainly not going to provide the pivot of the system, the trained teacher. If I understand anything about primary education, it is that the whole success in the future depends on the provision of trained teachers, men who are able to come forward and occupy the schools that we build and take over the classes which are now being in many cases somewhat inadequately taught, men who have a thorough appreciation of the science of education and who are prepared to undertake the profession of education in the necessary missionary spirit. So that if my Hon'ble friend with his proposal for Rs. 150 lakhs, could take me with him to a shop where this product is turned out ready-made for immediate use, I should gladly provide the Rs. 150 lakhs. If he would give me 15,000 teachers for Rs. 1,000 each, I should take them and pay the money down; or even 1,500 teachers at Rs. 10,000 each, I should take them and pay the money down. But I am afraid the product is not available, and so the money could not be spent, and I must oppose the Resolution."

1-11 P.M.

The Hon'ble Rao Bahadur B. N. Sarma :—"Just one word, Sir. I listened with some surprise to the last argument that has been advanced by the Hon'ble the Finance Minister. It is an argument that has been advanced for the last ten years, I think, by almost every Finance Minister, both in the Provinces and in the Government of India. When is that

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psychological moment to arrive when the Government is going to start schools and prepare these teachers. Are we to be told year after year that that millenium must arrive, and until that millenium arrives nothing will be done. We are arguing in a vicious circle. What my friend the Hon'ble Pandit Malaviya said was, if the money cannot be spent in a hasty way in equipping teachers for primary schools, use the money for starting normal schools, for building purposes and for a thousand other purposes, for which I think, estimates are being prepared during the last ten years in the Education Department. You want crores of rupees in the shape of non-recurring expenditure. You want crores of rupees in the shape of recurring expenditure ; and to be told that the Education Department cannot find use for these 150 lakhs is, I think, to be told what it is rather difficult to believe. I think there is not much strength in that part of the argument.

" Then the Hon'ble Member says it is a question of doles really. Of course it will be a question of doles so long as the ancient system of finances as between the Imperial and the Provincial Governments continues. I believe that it has been discarded. But so long as it is in force, the ancient practice of finding something even in the most difficult years for these essential departments, Education, Sanitation, etc., should not be departed from and some money should be found. Precedent is in my favour. Whether you look upon it as a dole or as the Provinces getting back what is recognised to be their own, is not essential, so long as the money is forthcoming. I hope the Hon'ble the Finance Minister, though he may not be able to accept the Resolution, will change his mind and before the 21st find some money for the improvement of this essential branch of Indian administration."

The Resolution was put and the Council divided as follows :—

<i>Ayes—18.</i>	<i>Noes—32.</i>
The Hon'ble Sir Gangadhar Chitnavis.	His Excellency the Commander-in-Chief.
" Mr. Surendra Nath Banerjee.	The Hon'ble Sir Claude Hill.
" Raja of Mahmudabad.	" Sir Sankaran Nair.
" Pandit Madan Mohan Malaviya.	" Sir William Vincent.
" Mr. S. Sastri.	" Sir James Meston.
" Mr. R. Ayyangar.	" Sir Thomas Holland.
" Mr. B. N. Sarma.	" Sir Arthur Anderson.
" Mir Asad Ali, Khan Bahadur.	" Mr. W. A. Ironside.
" Mr. V. J. Patel.	" Mr. H. F. Howard.
" Sir Fazulbhoy Currimbhoy.	" Sir James DuBoulay.
" Maharaja Sir Manindra Chandra Nandi.	" Mr. A. H. Ley.
" Rai Krishna Sahay Bahadur.	" Mr. H. Sharp.
" Khan Bahadur Mian Muhammad Shafi.	" Mr. R. A. Mant.
" Khan Zulfikar Ali Khan.	" Major-General Sir Alfred Bingley.
" Sardar Sundar Singh.	" Sir Godfrey Fell.
" Mr. G. S. Khaparde.	" Mr. F. C. Rose.
" Rai B. D. Shukul Bahadur.	" Mr. C. H. Kesteven.
" Mr. K. K. Chanda.	" Mr. D. deS. Bray.
	" Lieutenant-Colonel R. E. Holland.
	" Surgeon-General W. R. Edwards.
	" Mr. G. R. Clarke.
	" Mr. P. L. Moore.
	" Sir Dinshaw Wacha.
	" Mr. M. N. Hogg.
	" Mr. T. Emerson.
	" Mr. E. H. C. Walsh.
	" Mr. C. A. Kincaid.
	" Sir John Donald.
	" Mr. P. J. Fagan.
	" Mr. W. J. Reid.
	" W. F. Rice.
	" Mr. J. T. Marten.

The Resolution was therefore negatived.

[At this stage the Council adjourned for Lunch till 2-30 P.M.]

[*Mr. Kamini Kumar Chanda.*]

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RESOLUTION RE GRANT TO ASSAM COLLEGE.

2-33 P.M.

The Hon'ble Mr. Kamini Kumar Chanda :—"Sir,—I beg to move the following resolution :—

'This Council recommends to the Governor General in Council that the grant to the Assam Government be increased by a non-recurring grant of Rs. 11 lakhs and a recurring grant of Rs. 1 lakh for the Murarichand College at Sylhet.'

"Sir, in the first place I think I owe an explanation to the Council for bringing up an apparently local matter before this Council, so that there may be no prejudice against it on that score. I ought to assure the Council at once that I do not come here over the head of my Government. I am not an appellant against its decision, rather I am in the position of a co-plaintiff with the Local Government against the Government of India. The facts are these :—We had a private second grade college called the Murarichand College established and maintained by the premier zemindar of the district, the late Raja Girischandra Roy. It was a very efficient and successful institution. Its boys on more than one occasion secured the highest places in the University. During the swadeshi agitation the Government of Eastern Bengal and Assam decided to have control of the educational institutions, and negotiations were opened with the proprietor of the college to hand over charge of the college. A part of the contract was that it was to be raised to a fully equipped first grade college. The sanction of the Secretary of State was obtained for it, but in the meantime the Government of Eastern Bengal and Assam became defunct, and the Assam Administration was formed, and the Surma Valley districts of Sylhet and Cachar, I may say in passing, in the teeth of our opposition, were attached to Assam. However, it now devolved upon the Assam Government to provincialise the college and it was done while my Hon'ble friend sitting on my right was then Chief Secretary of the Assam Administration. The question of raising its status to the B. A. standard was then taken up. Some time was spent in a dispute regarding the site to be located, and after calling several conferences the Chief Commissioner, Sir Archdale Earle, visited Sylhet, and after consulting local opinion selected a site, and land was acquired by Government. But then unfortunately the war broke out and all work had to be stopped. But our boys then were in a fix. Although Bengalees, they were strangers in Bengal and could not find admission in Bengal because they were in Assam, and although they were in Assam they were strangers because they were Bengalees and not Assamese and could not find admission in the Assam College at Gauhati, and hundreds of boys were turned out, and the difficulty was to obtain accommodation for them in any college, and parents were not anxious to send them to Calcutta for various reasons and some of them were not able to afford it either.

"In this state of things the Chief Commissioner, Sir Archdale Earle, visited Sylhet in the cold weather of 1916, and we waited on him in deputation and placed our grievances before him. He fully went into the matter and was satisfied about the justice of our claim. But he observed that owing to the war funds would not be forthcoming for some time. If we agreed to pay a portion of the cost, about half, that would be required for the kutchha buildings to open B. A. classes and part of the cost of the staff for a year, he thought that matters might be expedited, and the local public agreed to these terms, and nine of the leading men of the town gave an agreement in writing to pay the sum of Rs. 18,000 which was estimated by Government. We now thought that the whole thing was all right and that the college would be sanctioned in no time, and we were directed to make our application for affiliation up to B. A. degree of the University. This was done, and I believe the Chief Commissioner addressed the Government of India, but apparently the Government of India was not anxious to pay any heed to it, and the University in its turn informed us that owing to a recent ruling of the Government of India, our application for affiliation was out of time.

[8TH MARCH, 1919.]

[*Mr. Kamini Kumar Chanda.*]

"During the Budget debate of the Assam Council in March 1916,—I was then a member of the Assam Council,—we mentioned this matter and the Chief Commissioner invited some of us who were interested in the college to meet him. It was then decided that I should come up to Simla to place our case personally before the Education Member. Accordingly, armed with a letter of authority from the Chief Commissioner, I came in April 1916 and interviewed my Hon'ble friend Sir Sankaran Nair and Sir Edward MacLagan. I believe my Hon'ble friend Mr. Sharp was then in Kashmir. I gratefully acknowledge that both my Hon'ble friends Sir Sankaran Nair and Sir Edward MacLagan were pleased to take a favourable view of the application, and removed the bar which stood in the way of the University to consider our application for affiliation. With that decision I went down to Calcutta, and approached the Syndicate. They then granted affiliation of the B. A. classes in Pass, and the classes were opened in kutchha buildings for which we paid the cost. In a short time the enrolment was exceeded by more than double of what was estimated, and the result of the University Examination was more than gratifying. We now found that the college was flocked by hundreds of boys, but we had no accommodation and the staff was insufficient, and the affiliation was inadequate being confined to a Pass. We, therefore, approached the Government to place the college on a proper footing in accordance with the undertaking that was given to us, and the Assam Government pressed the matter to the notice of the Government of India. But the Government of India was unmoved and raised all sorts of difficulties. They objected to the site selected by the Chief Commissioner himself. They objected to give more money, and the University refused to grant affiliation in Honours until the defects were removed, until all the conditions were fulfilled, and I do not think that the University could do anything else. I am sure I could not support the application under the circumstances from my place in the Senate. So the college was confined to Pass course, and classes were held in kutchha buildings and the staff remained inadequate. After that we had to accept the suggestion of the Government of India and abandon the old site and selected a new site. But where is the money to come from? The Hon'ble Sir James Meston told us yesterday that the Assam Government had 31 lakhs at its disposal, but the Assam Government cannot pay for a single project out of this sum. Nor can it finance a first grade college without a grant from the Government. I, therefore, appeal to the Hon'ble the Finance Minister to give us this money. We have done everything we had to do. Every condition that had to be fulfilled by us has been fulfilled, and it is the Government of India which has to fulfil its part. I am sure if it was a private party we could sue him for a breach of contract, but of course we cannot sue the Government of India for breach of faith. Apart from this you took the college from us on the understanding that you would maintain a fully equipped first grade college to teach up to the B. A. standard. You took Rs. 18,000 from us on the understanding that after a year the college would be placed on a permanent footing. We have selected the site which you insisted on, and what more can we do? You must give us the money now. Apart from any breach of contract, there is a moral duty which the Government owes to Assam as we have been separated from Bengal. When we were attached to Assam we protested, but then we were told that we would be granted all these things in Assam. When we waited in deputation on the Chief Secretary to the Government of Eastern Bengal, Mr. P. C. Lyon, he told me 'why do you wish to be in Bengal: in Bengal you will be the tail end. But you will be the premier district in Assam.' Where are we now?

"I must therefore ask you, Sir, to let us have the money to place the college on a permanent footing. I have reasons to believe that my official colleague sitting on my right will, if appealed to, support my case. It may be he may not support every remark I make against the Government, but I am sure so far as the prayer for the college is concerned, he will give it his support, and I trust the Council will be pleased to accept this Resolution."

[*Mr. Reid; Sir James Meston; Mr. Kamini Kumar Chanda.*] [8TH MARCH, 1919.]

2-45 P.M.

The Hon'ble Mr. Reid:—Sir, as the Commissioner of the Division in which the college is situated, my sympathies are entirely with the Hon'ble Mr. Chanda. But we must remember that he appears as a co-plaintiff for the Government of Assam. I do not think I can support him. I have no instructions on the subject from my Commission. I do not know that he would consider it as a most immediately necessary for Assam. I am quite sure that we have not asked for any additional grant whatsoever for any purpose whatsoever he would gladly accept it. That, however, is a different matter.

“The Hon'ble Mr. Chanda has stated the case on the whole accurately, although I cannot endorse a few of his remarks. It is, perhaps, not quite relevant to the discussion, but it is not in accordance with facts to say that the districts of Sylhet and Cachar were taken away from Bengal in 1912. These districts have formed part of the Chief Commissionership of Assam since its creation. During the brief period that the province of Eastern Bengal and Assam was in existence, they formed part of that Province, and in 1912 they came back to Assam.

“Then the Hon'ble Mr. Chanda says that he has a grievance against Government for breach of contract. At first I was not sure whether it was against the Local Government or the Government of India that he had a grievance for breach of contract. He has now made it clear that his grievance was against the more august body. I am not sufficiently familiar with the negotiations that took place when the Murarichand College at Sylhet was handed over to Government to state the precise terms of the agreement. One material fact is a comparison of the number of students at that time with the number of students at the present time. It has increased manifold. In so far as Mr. Chanda argues that the college is an urgent need of the Surma Valley, in so far as he says that there is not enough accommodation for the young men who wish to go to college, in so far as he says that they are not welcome in Gauhati, he is perfectly correct. But whether on these facts a claim can be made for what is apparently the whole of the initial and recurring expenditure on account of this college, is a matter which it is not for me to decide.”

2-48 P.M.

The Hon'ble Sir James Meston:—“Sir, I am not a sufficient lawyer to say whether the withdrawal of a co-plaintiff in a suit means that the suit falls to the ground. Probably it does not, and unfortunately I could not catch a good many of the arguments that were placed with fluency and eloquence before us by the original plaintiff. The Hon'ble Mover, however, has probably achieved his purpose in demonstrating to the world his affection and enthusiasm for this scheme, and personally I am quite prepared to accept his statement of the merits of the Murarichand College, supported as it has been by the Hon'ble Mr. Reid. On the Resolution, Sir, I am afraid there is nothing for me to do except to offer my unfortunate usual opposition. I find that a very short time ago when the scheme was officially before the Government in the Education Department, the local administration was told that the expenditure would fall on the Provincial revenues. That is still the situation, and it is not in my power, especially as there has been no suggestion to that effect from the Local Government, to impose doles upon them for the purpose. I must, therefore, oppose the Resolution.”

2-50 P.M.

The Hon'ble Mr. Kamini Kumar Chanda:—“Sir, after the decision of the Hon'ble the Finance Minister I do not think it is very useful to go on with the discussion and take up the time of the Council. I think, therefore, I must withdraw this Resolution.”

The Resolution was, by leave of the Council, withdrawn.

[8TH MARCH, 1919.]

[Rao Bahadur B. N. Sarma.]

RESOLUTION *RE* INCREASE OF BUDGET ALLOTMENT FOR CARRYING OUT THE RECOMMENDATIONS OF THE INDUSTRIAL COMMISSION.

The Hon'ble Rao Bahadur B. N. Sarma. beg to move the next Resolution that stands in my name.

' That this Council recommends to the Government in Council the allotment of Rs. 50 lakhs for carrying out the recommendations of the Industrial Commission.

" We had a very sympathetic reply yesterday to some remarks which fell from Hon'ble Members on this question during the last stage of the debate. The question, therefore, stands thus, that the Finance Minister will be pleased to consider during the course of the year favourably any need that there may be felt for giving effect to the recommendations of the Industrial Commission. The objection to any grant at the present moment seems to be that the recommendations of the Industrial Commission have not been finally approved by the Government in any practicable form, and therefore for Budget purposes, it is a trifle premature to allot any funds. Sir, I respectfully submit that reasons, and very cogent reasons, may be urged for a way out of the situation which has been presented by the Hon'ble the Finance Member. Now, it is absolutely necessary to waste the time of the Council in urging the imperative importance of giving immediate effect to the recommendations of the Industrial Commission. We are not at the stage now to discuss the merits of definite proposals, but, I think, everybody is agreed that we must set in practical motion the machinery for enabling the industrial advancement to keep pace with the times without any appreciable or undue delay. Now the real point is as to whether amongst these various recommendations of the Industrial Commission involving an expenditure of 25 lakhs of rupees (Rs. 24,63,000) Imperial and about Rs. 98 lakhs Provincial, or an aggregate recurring expenditure of 123 lakhs, there are not schemes to which effect can be given as having been universally consented to, immediately and during the course of this year. Besides items of recurring expenditure the Committee recommended the expenditure of 150 lakhs of rupees on certain schemes towards the capital expenditure that may be involved, and another 66 lakhs was foreshadowed as being possible expenditure on schemes that may be approved. Now the point is as to whether, amongst these numerous objects, the Government of India cannot find some objects at least which are universally acknowledged to be the right objects upon which immediate attention should be riveted and to which money should be devoted. Of course, there may be differences amongst Provincial Governments as to whether the control by the Imperial Government should be rigorous or should be merely of an advisory character, as to whether greater latitude should be given to the Provinces in the development of their own industries, or the whole should be controlled by an Imperial Department. On this there may be some difference of opinion, but even that, I submit, should be settled during the course of the year and before long. I think we have had this wrangle for the last 30 years, really. I have been reading this literature on industrial development for the last 30 years, and have seen the Resolution of the Government of India expressing its hearty sympathy with the objects and proposing schemes and asking that something should be done. The time has now come when practical effect should be given to the schemes and we should not any longer delay. I need hardly allude to what is going on in other countries, and the practical effect which is being given and which was given even during the course of the war to various schemes of national importance. Therefore, Sir, I submit that provision should be made to some extent because we are sure to have some Imperial Department. What the relations of that Department to the local department may be is another matter, and there will be some subjects within the control of that Department.

[*Rao Bahadur B. N. Sarma; Sir Fazulbhoy Currimbhoy*] [8TH MARCH, 1919.]

Similarly, with regard to the incurring expenditure we shall hope to construct technological schemes, etc., and money could be employed on them. Therefore, I do not think any valid reason can be urged in favour of a policy of doing nothing during the current year on the part of the Governments are not ready with the formulation of their policy. I think I need say more. Local Governments I know are giving a greater impetus by the special officer appointed by the Government. I think we must thank the Government for the manner in which they are trying to meet the solution of this question, but I submit the plan must be given some shape during the course of the year, and I think state expenditure must be allotted during the course of the year in order to throw the onus of proving that the machinery cannot be set on foot upon the Government of India and the Local Governments. I put it as a secondary reason. The first reason, I urge, is that amongst these new schemes there are various schemes which are ready and ripe for expenditure. I put it as a secondary ground that the need of proving that the money cannot be spent should be upon the Imperial and the Provincial Governments. I think that will give a greater impetus to the carrying out of proposals all of us have at heart than merely saying, 'if the Department ask, we will give it.' The Department may not ask out of courtesy to the Government of India, or out of courtesy to the Provincial Government. I think the whip hand must be taken with more vigour. There are such things as lapses in Provincial expenditure and Imperial expenditure, and I do not think therefore, we need be so very sorry after all if there be any lapse of money provided for this purpose, and there will not be much in any case because the money I am asking for is so infinitesimally small in amount when compared with the needs and the proposals of the departments. I have only to say that the expenditure during the last five years under Imperial has grown by three lakhs only, from 39.13 to 42.21 Imperial, and the total expenditure has grown only by 33 lakhs, 93 being the expenditure as against 60. Surely that is a very small item having regard to the needs of the subject. I therefore, submit that the Finance Member will kindly see his way not to oppose this Resolution."

2-59 P.M.

The Hon'ble Sir Fazulbhoy Currimbhoy:—"Sir, I am in entire sympathy with the object my friend has in view. I must say that for the last two or three years the Government have been very active with regard to the promoting of industries in the country. An Industrial Commission was appointed, and I had the honour to be one of the members, and we submitted our report last November. The Government were very anxious that we should make our report earlier, but unfortunately we were unable to do so owing to certain reasons. But the Government as soon as they got the report, have specially appointed, as my friend said, an officer, Mr. Low, who has been travelling in every Province and taking the opinions of the different Governments. If my friend Mr. Sarma had carefully read the report of the Commission he would have seen that there are many matters on which the Government of India have to consult the Local Governments, such as how they divide the different departments of industry, and whether an Imperial department of Industry is to be established. These are questions which the Government of India cannot undertake unless they consult the Local Governments. Sir, the Hon'ble Mr. Sarma also mentioned that there were institutions such as technological colleges which should be established, but that also is a question on which the Government of India must consult local opinion. He has himself admitted that the Hon'ble the Finance Member in reply to the Budget speeches made here has distinctly told us that he will be able to give the money if it is wanted by the Member for Commerce. I think under these circumstances when the Government are alive to the situation, he should withdraw this Resolution. I can assure the Hon'ble Member that the Government are very keen and they will do as much as they can in

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[*Sir Fazulbhoy Currimbhoy; Mr. Malcolm Hogg;
Pandit Madan Mohan Malaviya.*]

the way of adopting the recommendations of the Commission. With these few words, I will ask my friend to withdraw his Resolution."

The Hon'ble Mr. Malcolm Hogg (provisionally) not think it is 3 P.M.
necessary for me to say more than a sentence of opinion on this Resolution. My real difficulty is in understanding exactly what this Resolution means in Mr. Sarma's mind. Does he think that the Hon'ble Member for Commerce and Industry has been unable to prevail upon the hard-headed Finance Member to give him the funds he requires? Or does he think that the Hon'ble Member for Commerce and Industry, who is himself the President of the Industries Commission, has been so lacking in energy and enthusiasm as not to have asked for necessary funds? One or other of these hypotheses is necessary for the support of this Resolution. I find equal difficulty in accepting either."

The Hon'ble Pandit Madan Mohan Malaviya :—"Sir, 3-1 P.M.
I am quite prepared to answer my Hon'ble friend Mr. Hogg's question. The Hon'ble Mr. Sarma's Resolution does not imply any reflection on the Hon'ble Member for Commerce and Industry on the score of want of a desire to push forward the recommendations of the Commission. Nor does it imply any insinuation of unwillingness on the part of Government to recognise the need of expenditure in that direction. The Hon'ble Mr. Sarma has himself referred to what the Hon'ble the Finance Member said yesterday and appreciated the fact that the Government has said that when the schemes have matured the Finance Department will find money for them. But I agree with the Hon'ble Mr. Sarma that there is a need for providing a large amount in the Budget for the purpose for which he asks for it, and I will give my reasons for it. No doubt the Local Governments have to be consulted about various important proposals which have been made by the Commission; but there are certain proposals about which we might presume that there is an agreement in principle between the Provincial Governments and the Government of India, and provision for carrying out those proposals requires a very large amount to be set aside. I will draw attention here to only a few of these important recommendations. For instance, there are to be two Departments of Industries, an Imperial and a Provincial Department. The Imperial Department is to cost 24 lakhs, and the Provincial Departments are to cost 98 lakhs. Now, let us assume for a moment that there is a difference of opinion—as no doubt there is—about the creation of an Imperial Department of Industries; but about the need of a Provincial Department of Industries there can be no difference. Both the Provincial Governments and the Government of India are likely to agree that a Department of Industries must be established in the Provinces. Departments of Industries already exist in most Provinces, and a development in that direction is bound to take place.

"Then let us take a few other items. Among the schemes recommended for capital expenditure you will find a proposal for providing industrial schools, and the amount of 55 lakhs is recommended for this purpose. Take again, technological institutes. A tabular statement in the Report shows the amount which the Commission think ought to be provided in each Province for technological institutes, viz.,—

	Lakhs.
Bombay	5
Bengal	10
United Provinces	6
Madras	5
Bihar and Orissa	13
Burma	8

making a total of 47 lakhs for technological institutes. There is likely to be very little difference of opinion about the need of these institutes; the Provincial Governments and the Government of India are not likely to disagree about it.

[Pandit Madan Mohan Malaviya; Sir Thomas

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Holland

"The fact that we take the training of mechanical engineers, upon which the Commission has laid very great stress. For the technical training of mechanical engineers, the report recommends 10 schools at a capital charge of 40 lakhs. Now confining ourselves to these few items alone, the technical training of mechanical engineers, the training of biological institutes, and the industrial schools, all this is expenditure which has to be incurred in the Provinces, and it seems to me that the Government of India should make a large financial allowance for differences of opinion between the Government of India, regarding the rate of expenditure, and the extent of the undertakings to be started, we may clearly say that a crore cannot be a pie too much to be set aside to carry out the recommendations of the Industries Commission, about which there will be general agreement. It is important that this provision should be made. The general promise made by the Hon'ble the Finance Minister that when the scheme matures he will find money for them is not sufficient in a case like this. The need for expenditure is great and insistent, and we have lost much precious time. We should not lose any more time. We should therefore urge upon the Hon'ble the Finance Member and the Government of India to make a clear provision of at least a crore of rupees for expenditure on those items among the recommendations of the Industries Commission about which we may fairly expect to be in general agreement. If such provision is made, it will be recognised that there is a determination to push things on and that things shall be pushed on. If it is left merely to the general contingency of the recommendations maturing and money being then found for them, I apprehend with all respect to the Hon'ble the Finance Member, that satisfactory progress will not be made this year. We should note what Japan has done and is doing. During the years of the War Japan has stolen a march over us. Last year the value of Japanese imports into this country amounted to 52 crores. The United States of America also have been pouring in their imports into our country. It was high time that India also moved forward in the right direction. There are numerous schemes waiting to be taken up. Those schemes will bring money not only to the people, but also to the Government, but unless you provide money for encouraging private effort, and unless you tell Local Governments that you are ready to help them in pushing those schemes, you will lose another year which will be very greatly injurious to the cause of industrial development. I therefore urge with all the emphasis that I can command that the Resolution, which asks only for a modest sum, a sum which is not at all adequate to the needs of the situation, ought to be accepted and that the Government should provide the sum in the Budget."

3-8 P. M.

The Hon'ble Sir Thomas Holland:—"Sir, it is possible that Hon'ble Members may regard my action in recommending the rejection of this Resolution as not wholly consistent with my position as President of the Industrial Commission. Nevertheless, reconciliation of my two points of view does not necessitate the linguistic dexterity with which my Hon'ble friends, Messrs. Ironside and Hogg, during the debate on the Excess Profits Tax, advocated the interests of their constituents against their own personal convictions.

"Being one of the authors of the recommendations which the Hon'ble Mr. Sarma presses on the attention of Government, my parental instincts naturally respond sympathetically to the spirit of the Resolution. But I am none the less anxious for our offspring to reach the light under favourable and healthy conditions of birth; and I am consequently constrained to oppose any action that might result in premature parturition. It is for this reason, and this reason only, that the Government think it would be unnecessary, and even unwise, to make a separate allotment, of the dimensions suggested, for expenditure during the coming financial year.

"The Hon'ble Sir James Meston told the Council yesterday that Government had been by no means dilatory in dealing with the recommendations &c."

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[*Sir Thomas F. Holland.*]

the Commission. The Report did not reach the Government of India until late in October. It was placed under discussion in all Departments at once; and early in December, the Government of India laid it before the Local Governments the issues which concerned them, and invited their views on the questions that affect the Central Government were forwarded to the Secretary of State. So much for the steps taken of Government of India to deal with those recommendations of the Commission which affect the affairs of the Government of India.

"Now if the Hon'ble Mover will read the Report, he will realise that the majority of our recommendations deal with questions in which Local Governments are responsible; for in spite of impressions that seem to have gained currency, our intention was to show that to use a loose phrase that has lately got into general use—industries for which is essentially a provincial subject. Not only do most of our recommendations deal with questions about which Local Governments must take the initiative, but many of the small remainder deal with matters about which Local Governments must be consulted before the Government of India can reach the stage of spending large sums of money with economic advantage.

"Those who support this Resolution also forget that, whilst there is no special allotment, distinctly marked as such, for the objects of the Industrial Commission, many of the proposals that we have made or supported are being taken up already under other heads. They are scattered throughout the Budget according to the old classification of heads.

"I will draw your attention to one or two illustrations only. The Commission drew attention to the importance of the tanning industry and the necessity of investigating natural tanstuffs. In November last, Government secured the services of a distinguished expert for one year in order to survey the situation, and to advise us as to whether, and in what ways, our amateur efforts required reform.

"The industry, as you know, made great progress during the war, and some 600 tanneries, working on rigidly uniform lines and with fixed prices, turned out Army leather in a way which earned the warm commendation and thanks of the War Office. I was only too anxious to secure this industry as a permanent source of wealth, and what is equally important to preserve the standard of quality which had been attained under conditions of education that cannot be imitated by any University.

"To supplement the work of the tanner, and to give him the advantage of the raw materials now lying idle in our jungles, research work was carried out on a commercial scale, and our results are now being published in a convenient form for the use of the trade.

"Last summer we had some anxiety about the supply of Army boots; and, after inquiry at home, the India Office secured the services of Sir Henry Ledgard, who consented to come out without remuneration to help us in the organisation of this industry. Before Sir Henry arrived, the war was over; but he has now consented to remain for a year without salary in order to give us the benefit of the lessons learnt about Army boots at home, and to advise manufacturers as to how their methods might be improved to meet that demand for European boots which seems to increase as one of the visible signs of modern education. I should like to take this opportunity of expressing the Government's appreciation of Sir Henry Ledgard's public spirited action, which is really due to the spirit which dominates many healthy and successful men—an irresistible desire to see a job done well.

"My Hon'ble Colleague in charge of Revenue and Agriculture worries me at intervals regarding his proposals for extending the research facilities, and his plans for training Indian forest officers, at Dehra Dun. He will tell the Council later what is being done to utilise forest products for industries. Satisfactory results are being obtained in our efforts to extend the use of Indian timbers, large quantities of which have been sent to Egypt, Salonika, Palestine and Mesopotamia.

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"A special survey of a special situation has been arranged and Mr. Traill has been employed by the Institution of Mining Engineers to advise Government to the necessity of improving our methods of mining and using coal, in view of our limited resources in mineral fuel may be more economically. This is the Government reply to our demand for a survey of waste :

Bangalore, that the Government has for some time at the Indian Institute of Science, account by the distillation of the recovery of by-products. The results obtained at Bangalore are now under consideration of the Madras Government and the Mysore Durbar, both of whom may find it possible to state the library results to commercial account."

"In dealing with the fact of the Commission drew attention to the fact that water-power in India might be turned to account for industrial purposes, and have recommended a survey of our resources. Based on the recommendations made on this question in our Report, the Government have appointed two Engineers to make a preliminary survey with a view of locating the most promising power-sites for detailed investigation. This work is now in progress.

"I will not weary the Council with further illustrations of Government activity in the directions recommended by the Commission, but I ought to draw your attention to the fact that some of the proposals made by the Commission require further examination by specialist Committees before it is possible to take any line of action with safety ; for example, we have recommended Committees to investigate the possibility of establishing scientific services, for the development of industrial banks and for the institution of a system of purchasing Government stores in India.

"This last question of the purchase of stores, I regard as the most important of the measures by which Government can assist local industries in a healthy way, and in order that we may not lose the benefit of the organisation created under war conditions by the Munitions Board, we are preserving, in a modified form, an agency for the purchase of stores for the Army and for those civil departments that find it convenient to obtain their materials through a central organisation. This Branch of the Munitions Board scrutinises all indents submitted for transmission to the India Office ; it removes all items that certainly can be met with safety in this country, and gives advice to indenting officers as to the sources in India from which they are able to purchase their own stores.

"With regard to the activities of Local Governments, I am only partially informed ; but I receive frequent communications from some Governments with requests for advice and help in the organization of their Provincial Departments of Industries. The chief difficulty with them, and with us, is that of obtaining suitable officers to organise the work.

"My Hon'ble friend and former colleague, Pandit Madan Mohan Malaviya, gave illustrations of questions about which he thought action could be taken at once, as they are questions about which there is little difference of opinion. As illustrations, I think he referred to the formation of Provincial technological institutions. Judging by the experience of the past, there are few subjects about which differences of opinion have caused greater delay in action. For many years before I left India, discussions were in progress regarding the development of the Engineering College at Sibpur, the institution of a Mining School on the coal-fields and the development of a central technological institute in Calcutta. These questions, which are interrelated, appear to be no nearer solution now than they were ten years ago.

"In 1907, my Hon'ble friend shared with me the work of a Conference at Naini Tal, when we recommended to Government the establishment of a technological institute at Cawnpore. This question has been under

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ever since and has been attacked by three successive heads of the Industrial Government without final result or action of immediate value to the industry in that district.

"The Hon'ble Mr. Sarma suggests that they should start the buildings that will be required, as building is a case where it is wanted. This pre-supposes unanimity of opinion regarding this question and the government of the institutions projected. It is a very difficult matter to handle unless your horse's head is in the right direction."

"Under the circumstances which I have described, I cannot recommend the acceptance of the Resolution in its present form, not because I do not sympathise with its object, but because we have drawn our plans to fit the rest of the Government machinery, we cannot economically spend more money than has been already provided under various heads. The Hon'ble Mover will remember that my Hon'ble colleague, Sir James Meston offered yesterday to find the money necessary for schemes that may attain reasonable maturity during the coming financial year. Possibly, after this explanation, the Hon'ble Mover may not now think it necessary to press his Resolution in its present form."

The Hon'ble Rao Bahadur B. N. Sarma:— Sir, I shall profit by the advice that has been very kindly given me by the Hon'ble Sir Thomas Holland and the Hon'ble Sir Fazulbhoy Currimbhoy. I can assure them that I have read the report with some care, but I promise to do so with greater care. I realise the interdependence of the various recommendations of the Industrial Commission's report, and that is why I have not pressed for a larger provision being made in the current year which I would have done, having regard to the importance of the subject, though I know what the fate of such a Resolution would have been. But I know something of the difficulties of Government machinery. I recollect very well when I was Chairman of a Municipality that I could not carry out the construction of a drain for three years, though the matter had been under consideration for five or six years previously, owing to some technical difficulty or another. I fully realise the difficulties of Government departments getting through their work, but the needs of the hour are very urgent, and I hope technical considerations and delicacy and the fear of wounding the susceptibilities of Provincial departments will not continue to keep us in the same position in which we have been for the past 30 years. Sir Thomas Holland has told us what has been done by the Government; we are extremely interested in this and very thankful, but if he analyses his argument he will find that he has given me a very good reason for proceeding with my Resolution. He tells us that, notwithstanding the fact that no final conclusions have been arrived at by the Government of India in regard to the various recommendations of the Industrial Commission, the Government have started various inquiries and that the department has done a thousand other things in the way of carrying out the recommendations made. I do not say that the whole thing should be done at once. What I have said is that you should not wait till the whole scheme has been scrutinised. What I suggested was that something should be done now; that something should be begun during the gestation period; otherwise it is very probable that the gestation will be unduly prolonged, and there may be some doubt as to the parentage. I hope, therefore, that Sir Thomas Holland will not leave India before he pushes this scheme through. Here is a subject, industrial education, statement II at page 227. I do not go through the details, because I do not wish to take up more time; the Provinces surely have some knowledge of this, the machinery is there; why not provide funds for it, whether a department is a department to be divided horizontally or vertically, whether it is to be Imperial or Provincial, should not interfere with providing for a department about which there can be no doubt. My position is that something must be done this year. Is

[*Rao Bahadur B. N. Sarma; Sir Claude Hill.*]

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that a sound proposition or an un-... proposition? Could not ways and means be found to spend usefully and... lakhs during 1919-20? That is a fair proposition. The Government... that our machinery has been such that we cannot... 50 lakhs... I must accept the inevitable, but I submit respect... cannot be so, and that at least 50 lakhs should be found... portions of the scheme which do not depend on the exact... of these... of India and Provincial Governments. However... of... and say 'this is not the business of the Government.'... not the opinion of the Provincial Government. I submit... Resolution should be accepted."

The motion was put and...

FINANCIAL STATEMENT, 1919-20.

THIRD STAGE.

3-28 P.M.

The Hon'ble Sir Claude Hill :—" Sir, I now beg to open the third stage of the discussion on and to introduce the following heads of the Financial Statement :—

Revenue.

Land Revenue.
Provincial Rates.
Forest.
Agriculture.
Scientific and Miscellaneous Departments.
Irrigation.
Civil Works.

Expenditure.

Land Revenue.
Provincial Rates.
Forest.
Agriculture.
Scientific and Miscellaneous Departments.
Famine Relief.
Protective Works, Irrigation.
Irrigation.
Civil Works.
Capital outlay on Irrigation.

"In dealing with these heads I think it would be convenient if I advert to some of the observations which have been made in the earlier stages of the discussion of the Budget in reference to matters with which my departments are concerned. I turn in the first place to the observations which fell from my Hon'ble friend Mr. Shukul. My Hon'ble friend has given his annual personation of Mrs. Gunnidge on behalf of the ryots and has stated that he is 'a poor lone creature'. I am bound to admit that on the present occasion there is considerable justification for his attitude of persistent gloom, but I venture to think that, before I conclude, I shall show the Council that there is good reason for believing that there is a bright lining to the cloud that undoubtedly hangs over India from the point of view of agriculture at the present time, and that there is no necessity for the excessively gloomy attitude which my Hon'ble friend has taken up. My Hon'ble friend went on to assert that the Government of India were doing nothing to assist and promote agriculture, and he proceeded further to fortify his statement by a quotation from the reminiscences of Sir O'Moore Creagh, from which he inferred that instead of endeavouring to improve the principles of land revenue administration in this country, the Government of India were purely concerned with the collection of revenue. Well, Sir, Sir O'Moore Creagh was a distinguished soldier and in regard to matters pertaining to the army, I have no doubt that his criticisms in his reminiscences will receive that consideration to which they are entitled."

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[*Sir Claude Hill.*]

I should like to put up one personal petition in this Council in this connection. We all know the proverb, or rather the saying, about Satan's idle hands. My hands will be idle next year when I stop my pension, and it is possible that I may be susceptible to temptation. I may be tempted to write my own reminiscences, though I hope I shall not. I may be tempted in the course of those reminiscences to give expression of views which my friend His Excellency Sir Charles Monro's conduct in this connection of Army headquarters and of the Government of India is not in the least in agreement with. Should I be so rash, then at least I would like to know if the present Members of this Council and who are at present Members of this Council to have sufficient regard for me as to refrain from quoting me in this Council.

"Now, Sir, in regard to the actual state of affairs in India, it is quite true that we have been faced with a very hard year and that it has been a very anxious time, and the questions which have been asked in this Council have shown how keenly Hon'ble Members have appreciated the anxieties of the situation. I laid on the table of this Council on the 19th February a full statement of the situation so far as we know it and of the remedial action taken by the Government of India to meet the situation. From the purely financial standpoint, with which we are chiefly concerned for the moment, I should like to point out in what a very advantageous position we are as compared with corresponding calamities on previous occasions. Although the failure of the monsoon has been perhaps more widespread than on any previous occasion, certainly since 1899-1900, the actual situation as disclosed by the numbers on relief works at present contrasts in the most startling and favourable manner with the situation in 1900. On the week ending the 3rd of March 1900 there were on relief or test works 1,400,000 people. There were on the week ending on the 1st of March of this year on relief or test works 120,000 people. Now, I suggest, Sir, that those are facts from which we cannot get away and that we are not entitled to take the gloomy view which has been suggested by my Hon'ble friend Mr. Shukul in regard to the relative economic position of India, in regard to the relative prosperity of the ryots, and in regard to the relative capacity of those ryots to withstand the difficulties of the situation. I have said that the failure of the monsoon is at least as widespread as in the year 1900; and yet we have this startling contrast in the numbers of the people whose condition has compelled them to resort to relief.

"But, Sir, while in regard to direct famine expenditure there will be comparatively little cost as compared with past occasions, the indirect cost will this year be very heavy. An aggregate sum of Rs. 2,18,94,000 has been allotted to Takavi grants, while considerable remissions and suspensions of land-revenue are anticipated.

"The next subject to which I should like to turn to is that of agricultural education, and I am very glad, as evidenced by my Hon'ble friend Mr. Sarma's question, that the subject continues to retain the interest of this Council, because I have dealt at such length in the past with the matter that I have almost feared to weary the Council with my iteration of the anxiety of Government to develop agricultural education to the highest possible degree. Last year I described what had been done towards stimulating action in the Provinces and towards the establishment, in accordance with the recommendations of the Board of Agriculture, and of the Agricultural Educational Conference, of Agricultural Middle Schools. I am glad to be able to say, as has already been made known in the statement which I laid on the table in response to Mr. Sarma's question, that nearly every Province but one in India has now taken steps to initiate agricultural middle schools. This step has been largely rendered possible by the grant which Sir William Meyer was enabled to make last year of 30 lakhs for technical and agricultural education. Of that sum, I am glad to say I was able to snatch as much as 21 lakhs, a much larger portion than my fair share, from my Hon'ble colleague Sir Sankaran Nair, who did not happen to be quite ready when the flag fell; and these 21 lakhs were supplemented by a sum of Rs. 1,80,000 available from the profits. It will be seen from the statement that we have succeeded

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in spending that—I think my Hon'ble friend Mr. Sarma will agree,—in a very useful manner by distribution in the Provinces for the establishment of institutions for research in agriculture. I should like to explain, since it is relevant to a good deal of the arguments which we have heard here to-day in connection with other matters, what the reason why we were able to usefully spend that and what part of it came within the category of the objections to doles which were made by the Hon'ble Member, was that for the previous three years, thanks to the assistance of the Imperial Agricultural Adviser, Mr. Mackenna and his Department, the Government had been deliberately, in consultation with Local Governments, accumulating a vast fund, ready to meet any windfalls that might occur. This year, unfortunately, I shall not be able to establish such a preponderating claim, and I am stating my Hon'ble colleague Sir Sankaran Nair has put in a demand for half. Of half a lakh will be available, but I can assure the Council that it will be spent to the very great advantage of agricultural education.

“Last year I referred, at some length, I am afraid, to what we had in view in constituting the Indian Cotton Committee. That Cotton Committee sat through the cold weather of 1917-18 and got through its work very quickly. We had every hope, in May 1918, that we should get the Report published about June last. But we very unwisely, I am sorry to say, permitted two of the members of the Indian Cotton Committee to proceed Home in anticipation of their signing the Report, since they had agreed to all the important items in it. When the Report was despatched Home for their signature they developed points of difference in regard to minor matters which compelled us to withhold the Report, and the result is that we were not able to get those small points of difference settled until one of them returned again to India. I earnestly hope that we shall be able to make the Report available to the public very soon, and I may say at once that, although it will have in the ordinary course to be referred to Local Governments on many points for consultation, there are one or two main points in regard to which I hope that we shall be able to take action immediately the Report is published.

“The newspapers have referred, one or two of them, to the admirable opportunity which presents itself to my Hon'ble colleague Sir James Meston and myself for spending large sums of money on the development and improvement of agriculture.

“I need only say in regard to that suggestion that I am quite confident that Sir James Meston will do precisely what his distinguished predecessor Sir William Meyer did, and that is to support, and, if possible, to find the money for, any schemes which I am able to demonstrate to him are justified on their intrinsic merits. I have never found the Finance Department refusing any schemes that we could justify on those grounds, and I am perfectly certain that attitude will be continued. But it is quite likely that the resources upon which Sir James Meston can count may sometimes be inadequate, because, as I think Hon'ble Members know, having been engaged during the last three years in evolving schemes of development throughout India, both Imperial and Provincial, we shall be submitting very shortly, or rather we have submitted in some cases, and shall hope to be getting sanction very shortly for, some very large measures of development costing very large sums of money indeed, and it will thus be a problem as to how far and how rapidly the finances of India will permit those schemes to develop. The progress of agricultural development in India has of course been, and still is, enormously handicapped by the relative shortage in India of the requisite number of research officers. We have now, including the provinces, between 30 and 40 scientific research officers in agriculture in India, and this of course compares lamentably with the number, for instance, in the United States. That is one of the prime factors which we hope to place on a better footing by our proposed development.

“The next important matter which I hope to take up and which I hope will form the subject of investigation in the ensuing year is sugar; and I hope a Sugar Committee will be appointed to investigate in particular the comm

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[Sir Claude Hill.]

side of the development of the industry, we have already told the Council on previous occasions what has been done by Mr. Barber of Bombay on the scientific side, and the enormous amount of material which we have accumulated there for scientific guidance in regard to the sugar-cane problem; and it is now chiefly the investigation of which we want to investigate with a view to co-operation of the Government of industrial development, which, under the ægis of the Hon'ble Member, we hope to further in the near future.

"Then I ought to refer for a moment to Mr. Lefroy's report which I mentioned last year. It has recently been published and we are now asking for the appointment of the special officer recommended in the report, to make research into the disease of peritonitis and other diseases connected with silkworms, and we hope to get him to work very shortly, without waiting for the development of the other measures with regard to the silk industry, which Mr. Lefroy advocated.

"The conditions of the monsoon of 1917 were so widely different from those of 1918, and as a result of abundant rain there was so much water, throughout the country that it developed to a very serious extent—an extent which greatly alarmed His Excellency the Commander-in-Chief—the disease known as Surra; and we have taken steps to appoint a Standing Committee in Surra, and that Standing Committee is to direct investigations as to the best method of research and the application of preventive measures, and it is hoped that that Committee will see its way eventually to make recommendations which may have far-reaching effects on this devastating disease.

"I now turn for a moment to forest matters. The war, as I explained last year has, during the past four years, by depriving us of many of our forest officers, slowed down the rate of progress which we hoped to show in the matter of forest development, but, in spite of this handicap, the United Provinces and the Punjab have made large strides in advance in the matter of industrialising some kinds of their forest produce, notably resin; and we are now, as I think Sir Thomas Holland adumbrated just now, taking steps for the selection and appointment of a wood technologist to be attached to the Dehra Dun Research Institute, whose business will be to investigate thoroughly the properties of Indian timbers with a view to placing them on the market in India, thus to utilise for indigenous forests instead of importing timber from abroad. The United Provinces Government have established, in pursuance of their desire to push forest produce as far as possible, a utilization branch in charge of a special conservator. Another matter to which I have referred before, and which I think Hon'ble Members were interested in, is the appointment of forest engineers. A large number of these officers will, we hope, be appointed during the ensuing year, and as soon as suitable officers can be found, there will be a forest engineer or engineers in nearly every Province in India.

"The only other matter connected with forests which I wish to mention is the lac industry, the value of which is perhaps greater than is generally supposed. It amounts to £1½ million a year. With a view to develop that if possible and place it on a sound footing the Board of Forestry, which is to sit in Dehra Dun next month, is going to consider the whole matter in consultation with experts, manufacturers and others, and I hope the result may be that the lac industry will be developed to a very considerable extent.

"I will now turn very briefly indeed to the operations of the Public Works Department. I do not propose to notice minor points, nor do I propose to go again over the ground which has been traversed by the Financial Statement of Sir James Meston in regard to the bigger works; but I should like in reference to the criticisms that have been made of the smaller allotments, both in the case of the productive and protective irrigation works, to make one or two observations in this connection. The critics have been Mr. Sarma, Sir Kzulbhoy Currimbhoy and others, and criticism has also been made in the written statement which has been put forward by my friend the Hon'ble Mr. Ayyangar. Mr. Ayyangar, in particular, has asked what has happened in the Cauvery scheme and why the Cauvery scheme should not

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be proceeded with? That is a very big scheme with which of course Mr. Ayrton is familiar; but it has been held up because it cannot properly be provided with permanent settlements of certain disputes which have arisen in connection with the Cauvery reservoir, between the Mysore Darbar and the Madras Government. I should not be right, we hold, to permit the Cauvery scheme to proceed until these disputes are settled. I should like also to say generally that when we have criticisms relating to the suggestion that produce should have a larger allotment and the railways a less allotment than has been given by Sir James Meston, that, in the first place, our development of productive and protective irrigation works has been necessarily limited by the state of the state equation; our establishments have been low and we could not have proceeded at the normal rate in any circumstances. But there are other reasons which have operated to deter the Public Works Department on the irrigation side, from pressing for a larger allotment as against railways. One of them—I do not think I have heard this mentioned during the debate—is this. I think nobody who had experience of, or came into contact with, the threatened difficulty last September, October and November, owing to the shortage of rolling-stock and other equipment on the railways, or who realize the imminence of a block in the transfer from one part of India to another of necessary supplies of foodstuffs—I believe no one who had experience of that time of anxiety—would hesitate to say that the first plank in the protection of India from the ravages of scarcity and famine is to place our railways on such a plane of efficiency that there should be no risk of the repetition of the threat of such a calamity. At that time—I am speaking of September, October and November, when the war was still on—the chief anxiety of those who realized the apprehended scarcity in various parts of India was that it would be impossible to transfer foodstuffs sufficiently rapidly from one part of India to another owing to the depletion of rolling-stock and other equipment. Therefore, having been through that time of anxiety, I for one am fully convinced that the first essential, both in regard to industrial development and to the prevention of famine and its consequences through a shortage of foodstuffs, is the urgent need for restoring our railways to their former grade of efficiency.

“On the financial side, I should like to mention that the productive irrigation system gave us a net profit last year of 345 against 341 lakhs which we anticipated, and those who have read the Statement will see that we anticipate a revenue of 361 lakhs next year, the increase being due to the development of irrigation.

“One point remains: We have appointed Messrs. Barlow and Meares to examine, and make a preliminary survey of, the potentialities of India for the utilisation of water-power for the development of industries; and we hope to get preliminary notes from them commencing from June next. Of course these preliminary reports will not be conclusive: they will be merely indications of where and how there seem to be probabilities of developing hydro-electric power to industrial advantage.

“That, I think, represents all the matters with which I need trouble the Council at present. But I should like to communicate a piece of information which we have just received, namely, that before the end of this month, the amount of wheat from Australia which we hope will have actually arrived will be 63,200 tons.

“And that reminds me of a criticism which was made also by my Hon'ble friend Mr. Shukul. I began with my Hon'ble friend and I propose to finish with him. He said that we had recklessly exported foodstuffs when we ought to have known better, thereby imperilling the well-being of the people of India. I interjected a question to ask the date to which he was referring, and he said 'before we prohibited exports.' We actually began to check exports before September. We actually prohibited exports of the major foodgrains at the beginning of October, and we had the situation carefully under observation from the time of the Nagpur Conference, that is, the 15th August. Hon'ble Members perhaps still recollect that there was a war on at that time; and

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[*Sir Claude Hill ; Rai Bahadur B. D. Shukul.*]

that the war might continue for at least a year. I am perfectly certain that every Member of this Council desired up to the last moment that it was safe, India should continue to give aid and assistance to the allied cause ; and it was for that reason that up to the last moment we held our hands and refrained from prohibiting the export of grains designed to help our Allies. But so soon as it became evident that it was unsafe to permit unrestricted export, we restricted export of the kind in question, as is evidenced from the information I have just given. I am sure that the stocks in India shall, as rapidly as possible, be replenished by imports from abroad."

RESOLUTION *RE* EXTENSION AND IMPROVEMENT OF AGRICULTURAL EDUCATION.

The Hon'ble Rai Bahadur B. D. Shukul :—" Sir, I beg to 3-57 P.M. move that—

'This Council recommends to the Governor General in Council that the provision for expenditure under Agriculture be increased by Rs. 50 lakhs to provide for the extension and improvement of Agricultural Education.'

" Sir, before I make any observations on this Resolution, I wish to express my regret that my Hon'ble friend Sir Claude Hill seems to be under the impression that I stated the other day that Government did nothing for the improvement of Agriculture. So far as I remember, I never meant to say that. What I really meant to say was that whatever the Government had done was not commensurate with the needs and requirements of the country ; and to that position I still adhere. What I think is that very much more has yet to be done, and that all that could be done has not been done.

" Now, coming to my present Resolution, I shall not detain the Council very long, for the reason that the cause of agriculture in my humble opinion needs no advocacy especially before this Council which is responsible for the permanent improvement of the moral and material well-being of the Indian population of whom more than 85 per cent. draw their sustenance directly or indirectly from the land.

" It is indeed a sad irony of fate that the question of agricultural education upon which solely hinges the further advancement of the cause of agriculture and the very success of the Agricultural Department itself, failed for a long time to receive such attention of the Government of India as was its due, and that even though the Government has of late taken a greater interest in the subject, yet the Government policy with regard to agricultural education should have proved a failure. This I say on the strength of the statement found in paragraph 324 of the Quinquennial Report of the Progress of Education in India for 1912-1917 to the effect that 'the results have hitherto been disappointing.'

" Although it was so far back as 1880 that the Famine Commission expressed the view that 'no general advance in agricultural system can be expected until the rural population had been so educated as to enable them to take a practical interest in agricultural progress and reform,' and although Sir Edward Buck pointed out at the Simla Agricultural Conference in October 1898 that 'it was no longer a matter of choice whether agricultural departments could take up the subject of agricultural education or not, but it was a positive duty which they could not evade unless released by the Secretary of State from the obligations put upon them.' Yet adequate attention was not paid to it for a long time. However, it is a matter of great satisfaction that of late the Government of India have begun to take a more real interest in the subject, as reflected in the prolonged and close attention which has been paid

[*Rai Bahadur B. D. Shukul; Mr. K. V. Rangaswami Ayyangar; The Vice-President; Sir Claude Hill.*]

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to the question of the conference of agriculturists and educationists which met at Pusa in 1916 and again at Simla in June 1917. For this I cannot but express a sense of gratitude to the Government of India as well as to my Hon'ble friend Sir Claude Hill, the Minister in charge of the portfolio of Agriculture.

"The Government have the machinery to bring into effect the intentions of the Government. Knowledge and will is also there, but what we require now is enthusiasm and money. Without money, i.e., without adequate funds, no Local Government will be in a position to carry into effect a substantial advance so as to produce a tangible result upon the system of agriculture in India. The conclusions which have been arrived at by the latest conference held to discuss the subject, especially the Resolutions recommending the establishment of a large number of agricultural middle schools and institutions for the training of teachers for such schools, have to be complied with.

"Sir, I think the present allotment made in the Budget under the head of Agriculture will not be quite sufficient for the undertaking of this ambitious object. Although I am glad to notice an improvement of about 25 lakhs in the Financial Statement under this head as compared with that of last year, yet, I think, it is inadequate. Reference to the statement furnished by my friend, the Hon'ble Sir Claude Hill, in reply to the question put by the Hon'ble Mr Sarma, would show that out of Rs. 20 lakhs spent on agricultural education out of the special grant of 30 lakhs sanctioned for the current year for the purpose of technical and agricultural education, a sum of 4 lakhs only was spent for the establishment of agricultural middle schools in this country, and what was the result? We could only get two schools for Madras, three for Bombay, two for Bengal, one for the United Provinces and one for the Central Provinces, that is nine in all for the whole of this country. Well, Sir, I beg to ask, is this a rate of progress with which the Government of India should rest satisfied? Does not the importance and the urgency of the subject demand a more forward policy to be adopted with regard to it, and is it too much for me to expect that the Government will see their way to spend a much larger sum under this head, intimately connected as it is with the immediate moral and material prosperity of the people who contribute so largely to the Imperial revenues? For these reasons, Sir, I beg to commend this Resolution to the acceptance of the Council with all the earnestness and emphasis that I can command."

4.3 P.M.

The Hon'ble Mr. K. V. Rangaswami Ayyangar:—"In the agenda paper it is said that this subject is to be taken up on the 10th March; so I suggest, Sir, that this be postponed till the 10th March."

4.4 P.M.

The Hon'ble the Vice-President:—"I propose like Sir Claude Hill to finish with Mr. Shukul."

The Hon'ble Sir Claude Hill:—"I hope, Sir, my Hon'ble friend, Mr. Shukul, will not place the malicious meaning upon the word 'finish with' which that word might seem to suggest. I hope that I will end up with Mr. Shukul on our usual terms of mutual regard and friendship. It goes to my heart, Sir, to have to oppose a Resolution which offers to give me for expenditure an additional sum of money. It is rather like biting the hand that feeds one, and I feel that I lay myself open to the charge of ingratitude; but the simple facts of the case are these. Agricultural education, like so many other things, is essentially Provincial, and the situation of the Government of India *vis à vis* the development of agricultural education is one of applying a stimulus and inducing Local Governments to make a start, sometimes rather reluctantly, I am afraid; though in some Provinces a good start has been already made. My Hon'ble friend has hardly referred to the grant which has been made."

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[*Sir Claude Till; Rai Bahadur B. D. Shukul.*]

last year and to the 22 lakhs which have been expended in the development, chiefly of agricultural education, by the Government of India; that grant; but I may mention that the 22 lakhs which were sanctioned by the Local Governments are now practically covered, or covered a very large majority of the amount put to us by Local Governments. With the 15 lakhs which I have the moiety of the grant this year, I cannot say that the Province is at present with schemes which would justify me in asking for more of the 22 lakhs. And here I should like, from my experience of this matter with the Local Government, to endorse what fell from Sir James Meston, when he said that the doles. I happen to have been a member of the Bombay Legislative Council and my experience of these doles, if I may use a Parliamentary expression, was that they were an unmitigated nuisance. We were given instructions that we were to spend within a given period a given sum on a given object; and the result of that was unquestionably uneconomical expenditure of public funds. Local Governments did not have the time to consider and evolve satisfactory schemes for meeting the objects which they were directed to meet from these doles, and personally I should be most reluctant to be a party to any system which implied that without full consultation with the Provinces a grant of public money should be made by the Government of India, and that the Provinces should be ordered to spend that grant upon agricultural middle schools and agricultural high schools or whatever the particular object might be. I suggest that the addition to the grant for agricultural education at present suggested might be actually mischievous,—not only not beneficial, but actually mischievous,—and in any case I feel that while there is no question that in a short time we shall be in a position to spend very much larger sums of money annually upon agriculture and agricultural education, we are not at the moment ready for this grant. We only began, as the Hon'ble Mr. Shukul will bear me out, to mature the lines upon which agricultural education should develop two years ago, and it is rather premature to force the pace now, universally, among the Provinces, (Provinces as I say which in some cases are reluctant to move) until results make us certain of the correctness of the policy we have laid down. For these reasons, Sir, I fear I shall not feel justified in urging on my Hon'ble colleague, Sir James Meston, the acceptance of the Resolution moved by my Hon'ble friend."

The Hon'ble Rai Bahadur B. D. Shukul :—" Sir, in view 4-8 P.M. of the explanations given by my Hon'ble friend, I do not think I shall press the Resolution. Yet, I have one or two points which I wish to bring to the notice of my Hon'ble friend. The first point to which I wish to draw his attention is, that I do not understand how it is that while in other countries, such as England and America, provision is to be found for the expansion of agricultural education and agricultural developments even during the time of the war, as a special war-measure, why in India alone agriculture should have been relegated to a backward position. My submission to Government, therefore, is that early steps should be taken to give prominence to agricultural reforms, and the principle should be recognised that agricultural reforms have as strong a claim upon the finances of the State as any other reforms. The second point to which I have to draw the attention of the Hon'ble Member is this : I tried to find out in the Financial Statement how much money was provided for agricultural education and how much was spent on it from year to year, but there is no comparative statement or anything of the kind to show how expenditure on this particular head was incurred. In future, I would therefore request the Hon'ble Member in charge of Finance and the Hon'ble Member in charge of Revenue and Agriculture that more precise and clear information should be given in the Financial Statement as to what amount is to be allotted for this purpose, and how much is spent, so that in future we may have the advantage of a comparative statement to find out how the position stands. With these words I beg to resume my seat. I do not press the Resolution."

[*Mr. H. F. Howard; The Vice-President.*]

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4-10 P.M.

The Hon'ble Mr. H. F. Howard :—" Sir, may I rise to offer an explanation. The Financial Secretary's Memorandum was circulated to all the Members of the Council, and if the Hon'ble Mr. Shukul will turn to paragraph 227 thereof at page 10 he will find the information he requires."

The Hon'ble Mr. H. F. Howard :—" The Hon'ble Member desires to withdraw his question. The Council, withdrawn. The Council adjourned on Monday, the 10th March, 1919, at 11 A.M."

DELHI,

The 17th March, 1919. }

H. M. SMITH,

Offg. Secy. to the Govt. of India.

Legislative Department.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE INDIAN LEGISLATIVE COUNCIL ASSEMBLED UNDER
THE PROVISIONS OF THE GOVERNMENT OF INDIA ACT, 1915.
(5 & 6 Geo. V, Ch. 61.)

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on
Monday, the 10th March, 1919.

PRESENT :

The Hon'ble SIR GEORGE LOWNDES, K.C.S.I., K.C., *Vice-President, presiding,*
and 52 Members, of whom 46 were Additional Members.

OATH OF OFFICE.

The Hon'ble Mr. William Malcolm Hailey, C.S.I., 11-8 A.M.
C.I.E., made the prescribed oath or affirmation of allegiance to the Crown.

FINANCIAL STATEMENT, 1919-20.

THIRD STAGE.

The Hon'ble Sir C. Sankaran Nair :—" Sir, I beg to introduce 11-9 A.M.
the following heads of the Financial Statement for 1919-20 : —

<i>Revenue.</i>	<i>Expenditure.</i>
Sanitation.	Sanitation.
Education.	Education.

"As regards Education, it will be seen that the revised Budget Estimate for the current year was nearly 594 lakhs, while the Estimate for 1919-20 is nearly 731 lakhs. The reasons for this are explained in the memorandum published in the Gazette of the 21st instant. During the past two years our Imperial Expenditure for Education have been increased by 90 lakhs recurring, namely 30 lakhs for the training and pay of teachers, 30 lakhs for elementary education, and 30 lakhs for industrial and agricultural education. Excluding the above, since we do not know the proportion of it which will ultimately

[*Sir O. Chankaran Nair.*] [10TH MARCH, 1919.]

be used by the Department of Revenue and Agriculture, the recurring Imperial allotments have now risen to 18 lakhs a year, and the whole of this addition has been made with effect from the year 1912-13. From the close of 1910-11 up to date the Imperial assignments (capital and recurring) allotted to Education are not far off a total of 14 crores, nearly the whole of which has been assigned to the provinces. These calculations do not include the annual grants of 40 lakhs made in 1902-03, 10 lakhs made in 1904-05 and 5 lakhs in 1906-07. The orders against the utilisation of provincial balances during the war and the delay in the maturing of certain schemes account for considerable balances standing with Provincial Governments, especially Bengal, out of the assignments of the past six years. It is to be hoped that this money will now be put to use and Hon'ble Members will observe that an increase of 46 lakhs is anticipated in the coming year in the expenditure from Imperial grants, while it is encouraging to find that the provision from ordinary provincial resources is about 58 lakhs more than in the revised Budget of the current year. As regards the last Imperial grant of 30 lakhs, the Revenue and Agricultural Department enjoyed the lion's share during the current year. The Education Department took 9 lakhs and has distributed it all. No one, I am sure, certainly not I, would grudge the money devoted to agricultural education. But I must demur when my Hon'ble Colleague says I was not ready when the flag fell. At that time the Industrial Commission's report had not even appeared and large expenditure on industrial education on the eve of its appearance would have been little less than a mark of disrespect to the Commission and might have resulted in that sort of wasteful expenditure which my colleague has so rightly deplored. For the same reason, the distribution had to be made for non-recurring objects and for those schemes which were the most ready or which it appeared most useful and simple to bring into effect. We hope to utilise a larger share next year as I trust that Local Governments will shortly be ready with schemes framed in accordance with the recommendations of the Industrial Commission's Report. It is possible that we may use some part of this allotment on Imperial institutions should it be decided to bring them into being.

"Mr. Sharp will presently lay on the table the figures and the usual brief narrative for 1917-18. The increase in public institutions during 1917-18 was 4,558, while that of pupils was a little under 100,000. This shows a slackening of the pace of progress which fortunately had been maintained during the earlier years of the war. It is hardly a matter for surprise that the effects of the war showed themselves in that year in our educational figures. But if adverse circumstances have tended to lower the rate of progress the enthusiasm for the spread of education has shown no diminution. The closing period of the war has been marked by a noteworthy movement in favour of compulsory primary education. This, as suggested by Sir Harcourt Butler in one of his speeches on the late Mr. Gokhale's Bill, has taken the form of Provincial legislation. In five of the major provinces measures permitting of the adoption of compulsion have been passed or have reached various stages. In some cases they were introduced as Government and in some cases as private Bills. It is now therefore at the option of local bodies so empowered to introduce compulsory primary education provided they are able to make necessary arrangements and to show Governments the advisability of such action. With a view to this end they will be able to raise special taxation.

"This does not of course imply that Local Governments will not assist in introducing such measures in areas where such assistance is required. Indeed, the Government of Bombay have, by rule, guaranteed one-half of the cost of providing free and compulsory primary education incurred by a municipality for this purpose in any given year, and cases are contemplated in which even a larger grant will be given. Thus the initiative for further progress now largely falls, in some of the provinces, and will tend more and more to fall on local authorities. At the same time I should like to say that I fully sympathise with the spirit underlying Mr. Sarma's Resolution put forward on a larger provision for primary education. No one would rejoice more than I in

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to see such money given. I endorse all that Sir James Meston said about the prime importance of getting a number of trained teachers. We have, as this Council is aware, made recent provision for this and for raising the pay of teachers, and reports show that provinces are making a wise use of this grant.

"Under Sanitation the principal feature is the increasing increase in our expenditure. The Budget Estimate, both Provincial and Imperial, for next year provides for an increased expenditure of 40.25 lakhs. The Provincial estimates are responsible for 30.91 lakhs of this increase. There are many who may not regard the increase as adequate and who will think that the Government is not spending enough on sanitation. That Government was fully aware of the inadequacy of the present expenditure was made clear in the Circular of June last on the organisation of public health administration in rural areas. The Sanitary Commissioner calculated the additional cost of his proposals at a lakh of rupees for every million of the population. Nor is this all. There are the problems of housing, of better water-supply, of the protection of our ports against imported disease. If our expenditure is incommensurate to these many needs, it is (and here I am sure I may speak for the Local Governments) our poverty and not our will that consents to such a situation. We all heard what Sir James Meston said on Saturday about the Resolution on Sanitation, etc. My Department has its recommendations ready. The needs of Sanitation are indeed inexhaustible. I have already spoken at some length in answering questions on the ravages of influenza. Fortunately such awful visitations are rare.

"The sanitary reserve at the disposal of the Government of India was 8.08 lakhs. In introducing the Sanitation and Education heads of the Budget last year, I stated that some portion at any rate of this sum would be utilised in assisting Local Governments to provide for the improvement of the health conditions attending pilgrimages. A sum of 1½ lakhs was accordingly assigned to Madras, and sums of 1 lakh each to Bombay, the United Provinces and Bihar and Orissa. These allotments were intended for the improvement of pilgrim centres. In addition, one lakh was given to the United Provinces for the improvement of the pilgrim routes to Badrinath and Kedarnath. Thus 5½ lakhs were allotted for this laudable object. Of the balance, capital assignments were made for the housing of clerks in Simla, which was one of the recommendations made by the Simla Improvement Committee, and for minor Administrations. Half a lakh was given to Madras for anti-malarial work. Next year our reserve will stand at 8.17 lakhs. Hon'ble Members have already heard in the course of one of my replies what is proposed to meet the housing problem in Bombay city. I can assure my Hon'ble friend Sir Dinshaw Wacha, who takes so laudable an interest in this subject, that it is one the importance of which I fully appreciate.

"Next I have to speak of Research. The Indian Research Fund Association received during the year the full normal grant of 5 lakhs. The inquiries conducted under the Association continue to be circumscribed by the absence of a large number of officers on military duty, but during next year we are likely to get back many officers, and we can confidently look forward to a considerable expansion of activity. We have appointed a Special Officer to investigate influenza. As in previous years, allotments have been made for plague prevention experiments and hookworm inquiries. We are also assisting experiments regarding leprosy treatment. The success achieved by the laboratories in supplying vaccines to His Majesty's forces for the protection of the troops from the ravages of typhoid, para-typhoid and cholera has been remarkable. But regarding these and other kindred matters I trust my friend General Edwards will presently give you some interesting details. I need merely add the hope that in coming years the wide field which India offers for medical research will be fully utilised.

"Though I am not introducing the head Scientific and Miscellaneous Department, the Education Department deals with several subjects classed under it. I am not introducing the head Scientific and Miscellaneous Department, the Education Department deals with several subjects classed under it. I am not introducing the head Scientific and Miscellaneous Department, the Education Department deals with several subjects classed under it.

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"All here are fully aware of the splendid work carried on by the Archaeological Survey under Sir John Marshall, who, I regret to say, is compelled by ill-health to go to England for a time. The Zoological Survey, though less in the public eye, has continued to do good service and has latterly assisted in research regarding the importation of disease. The popularity of the Indian Museum is maintained. All I need add is that during the current and ensuing years we have budgetted for an Indian War Memorial which will take the shape of a Museum at Delhi. It will be temporarily located in the Fort and, though the collection of exhibits is still proceeding, I hope it will shortly be open to the public. I think that all will approve the idea that India should possess a collection of trophies as a memorial to her effort."

The Hon'ble the Vice-President :—"Do I understand that the Hon'ble Member desires that others in his Department should supplement his statement?"

The Hon'ble Sir C. Sankaran Nair :—"It is usual for the Educational Commissioner to lay his report on the table. Mr. Sharp will do that."

The Hon'ble the Vice-President :—"The Hon'ble Member also referred to Major-General Edwards."

The Hon'ble Sir C. Sankaran Nair :—"Yes, he will also submit a statement."

11-18 A.M.

The Hon'ble Mr. H. Sharp :—"As is usual on this occasion, I beg to lay on the table the General Tables for education, also the brief annual narrative. In addition, I beg to lay the paper called the Statement of Educational Progress in India, or as it is usually called, Salient Features, which differs from the General Tables in that it gives provincial figures and also comparative figures over a series of years."

11-19 A.M.

The Hon'ble Major-General W. R. Edwards :—"Sir, my illustrious predecessor, the late Sir Pardey Lukis, when he addressed this Council two years ago, pointed out that scientific investigation and preventive medicine could never again be relegated to the background. Medical research is now admitted on all sides to be a vital part of Government activities. The appalling pandemic of influenza which swept over and ravaged the whole of India has drawn attention in an acute form to the urgent necessity, not only of developing all our existing arrangements for research, but also of applying the knowledge, so acquired, by means of efficiently organized public health services. I wish to say something further on these points, but before doing so, I will give a brief review of our activities during the last two years."

"The exigencies of the war demanded the reversion of the majority of the officers of the Bacteriological Department to military duty, where they formed the major part of the staffs of the Central Laboratories in Mesopotamia. Those remaining in India were engaged almost entirely on war work, that is in the preparation of vaccines, intended to protect the troops in India, and overseas, from typhoid and para-typhoid fever and cholera. I am proud to be able to say that, in spite of the enormous demands for vaccines, we have been able to meet such demands without indenting on the Home authorities, and we supplied His Majesty's forces in Mesopotamia, East Africa, Egypt and Palestine, as well as in India. The Central Research Institute at Kasauli developed its vaccine production to an almost incredible extent. The yearly average before the war was eighteen and a half thousand cubic centimeters. During the war it rose to over 2½ million cubic centimeters, and included anti-typhoid, cholera, pneumonia and influenza vaccines. From a monetary point of view, the value of this Kasauli vaccine, for the period of the war, was about one million sterling. In addition to turning out these vaccines,

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equipped three laboratories, two of which were sent overseas. I am sure the Council will agree with me that the greatest credit is due to Lieutenant-Colonel Harvey, Director of the Institute, and his staff for their excellent and most successful work.

"The Bombay Bacteriological Laboratory at Parekh is also enormously developed its production of vaccines, other than plague, which latter is their speciality and the manufacture of which continued. The total vaccines issued from this laboratory to the troops in India and abroad was over $1\frac{1}{2}$ million doses and in addition to this, the Director, Lieutenant-Colonel Glen Liston from June 1916, undertook the supervision of the bacteriological work in the base hospitals of Bombay.

"The Pasteur Institute at Kasauli also assisted in the war. For it treated no less than 2,177 soldiers sent from the war areas overseas.

"To all medical officers connected with the medical laboratories of India, and who, in consequence, were denied the privilege of proceeding on active service, I now take this opportunity of offering my thanks, for their unselfish devotion to duty and for their loyal co-operation.

"In spite of the war and the absence of so many of our officers, we have nevertheless succeeded in carrying out a considerable amount of research.

"An inquiry into diabetes was continued by Major McCay and his co-workers in Calcutta, and a series of papers which are of great scientific value are being published in the Indian Journal of Medical Research. A report has just been submitted by the same officer on the treatment of diabetes which is also, in my opinion, of very great importance, and I propose to approach the Governing Body of the Indian Research Fund Association for funds, with which to continue these investigations.

"The Research Fund has continued to finance the inquiry at Poona on the subject of plague prevention, and Dr. Chitre, under the advice of Lieutenant-Colonel Hutchinson and Major Kunhardt, has made numerous experiments concerning the best methods of rat destruction. This inquiry has yielded good results which will shortly take practical shape.

"At Karachi, Lieutenant-Colonel Greig, working under the Indian Research Fund Association, continued his valuable work on cholera carriers, and he also investigated the anti-beriberi value of certain foodstuffs. His expert advice has been of constant value both to me and to the military authorities. Recently he has submitted a most valuable paper on influenza written in collaboration with Captain Maitra. From his laboratory at Karachi we have also had valuable studies on the curative values of certain drugs, such as chenopodium oil, and thymol, used in the treatment of ankylostomiasis, these were contributed by Captain Wrench, R.A.M.C. Lieutenant-Colonel Greig has just been deputed by the Government of India to proceed with Major Norman White to the Inter-Allied Conference at Paris in connection with Influenza.

"Lieutenant-Colonel McCarrison is on special duty in charge of an inquiry into beriberi, and is investigating other so-called 'deficiency diseases.' A very important paper on his initial results appeared in the January number of the Indian Journal of Medical Research. Three further papers from his pen are in the press and will be published in April.

"The study of 'hookworm disease' has been pursued by Lieutenant-Colonel Olayton Lane in Bengal and by Dr. Mhaskar in Madras. The results show that the incidence of hookworm infection is in many places nearly one hundred per cent. They have further shown that this disease cannot only be cured, but even eradicated, if only the people could be sufficiently educated in sanitary matters.

"Captain Knowles, who is Director of the Pasteur Institute at Shillong, is now engaged in an investigation as to the mode of infection of kala-azar, he also being assisted by the Indian Research Fund Association.

"Dr. S. S. Chatterji has continued his investigation into the bionomics of house flies, and has contributed papers regarding the specific differences of the genus

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musca. This work is of much importance, as we know that the house fly is a terrible carrier of disease.

"Another insect engaging our attention is the sand-fly and an effort is being made to discover and destroy these pests in their larval state. This investigation is being conducted by Mr. Mitter at Lahore, who has done good work in this direction.

"Sir Leonard Rogers, among other activities, continues to conduct the general direction of an inquiry into the chemistry of chaulmoogra oil and other oils found useful in the treatment of leprosy. Meanwhile, the Mission to Lepers has instituted a trial, by qualified medical men and women, into the comparative effects of drugs thus prepared. These trials are under the general advice of Sir Leonard Rogers, and the Mission is being helped financially for this purpose by the Government of India.

"There are several other lines of research in progress in India: some of them are of a highly technical nature. For example, a study is being made regarding the best constitution of media, with reference to vaccine production on a large scale. This is engaging the attention of the staff at Kasauli, who are being assisted by Dr. Norris.

"Dr. Annandale has undertaken surveys in Madras, Persia, Baluchistan and North India in connection with molluscs, with reference to the possibility of the spread of Bilharzia. In the Bombay Bacteriological Laboratory valuable work has been done on molluscs by Dr. Soparkar. The staff of the Bombay laboratory has also been engaged in perfecting methods for detecting typhoid carriers. Captain Malone, who has come out with an excellent reputation for research, has recently been sent to investigate influenza.

"From what I have just said I am sure that all will agree that medical research work is of the utmost importance, and further that it is most necessary that we should give the inhabitants of India every chance of getting a first-class training in medical research, in India. Thanks to the energy of Sir Leonard Rogers, a school of tropical medicine with a special hospital of its own, attached to it, will shortly be opened in Calcutta, and now I have the greatest pleasure in stating that there is every prospect of another school of tropical medicine and medical research being shortly opened in Bombay. This school will be based on the splendid Parel Laboratory, which Colonel Glen Liston has by his indefatigable labours brought to such perfection. It will also have a special hospital of its own attached to it. That well-known philanthropist, Sir Dorab Tata, has by a munificent gift of a lakh a year enabled the Bombay Government to proceed with their school, which will not only be well staffed, but also have a number of valuable scholarships, including travelling ones, attached to it. We shall thus shortly have means of giving the best possible training in medical research to Indians. This will enable them to aspire, not only to professorships, but also to the winning of worldwide reputations.

"In addition to these schools it is very necessary that we should have at least two institutes of medical research. I want to see an Imperial Institute comprising an Imperial library and bureau of medical research opened in Delhi, and another institute opened in Southern India. For the first we must depend on the Government of India, and for the second I have reason to believe that we can rely on the munificence of the Tata family, and other wealthy philanthropists of that great Presidency of Bombay. I have just been asked by Sir Dorab Tata if a first-class expert could be found to visit India, at Sir Dorab's expense, to advise on this matter.

"So much for Research, but it must be remembered that without a Ministry of Public Health, such as is now being instituted in Great Britain, and well organised provincial Health services, the knowledge that we thus acquire cannot be efficiently applied. This at least is my private opinion. In such Public Health services all the officers must be responsible, not merely to the members of a Municipality or District Board, but through their superior officers to Government itself. It is only by means of well-paid and well-organised services that officers of public health can act efficiently, without

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"A third factor is, however, absolutely essential to the preservation of public health, and that is the education of the masses. Without this the best organized preventive medical service in the world must work in vain. An ignorant populace not understanding the meaning of advice, or the value of orders, will not follow the former, and will actively or passively resist the latter. District visitors and magic lantern lectures cannot do more than touch the fringe of the dense ignorance of the masses. There is only one way to remove this ignorance. The knowledge of public health, like all other knowledge, must be imparted through the schools and colleges of India; this is essential. I know the difficulty, it is first necessary to educate the teachers. Unfortunately too in practically every country in the world, the rulers themselves have never received any education in public health. They therefore find it difficult to believe, even now, in the absolute necessity of giving this instruction in every school throughout the land. I would indeed go further than simply teach. I would, in order to impress the vital necessity of this knowledge on the educated classes, make public health, if not a compulsory subject, at least a highly marked, optional subject, in the Matriculation Examination of every University in India.

"To bring the immense importance of this subject home, I can say without fear of contradiction that such teaching would, alone, without a single additional doctor, or a single drug, save India hundreds of thousands of lives and millions of money every year. To substantiate this last remark of mine I would like as time permits to mention a few diseases concerning which every inhabitant of India should have some knowledge.

"Take first hookworm or ankylostomiasis. This parasite affects to a greater or less extent the rural population of the whole of India, in many parts infecting as many as 90 per cent. It causes anæmia and debility, it renders the sufferers unfit for hard work and an easy prey to other diseases. The means of infection is briefly as follows. Microscopic larvæ hatch out of eggs deposited with human excrement. These larvæ, attaching themselves to the feet or legs of the next comer penetrate the skin painlessly, get into the blood current, so go to the lungs, from the lungs they find their way through the air passages and working up to the throat are then swallowed and thus infect the intestinal canal. This debilitating disease so universal in India could be eradicated by the use of properly attended latrines. It is also not a difficult disease to cure. Another disease is Guinea worm—which in parts of India is a veritable scourge. It is propagated by minute insects (the cyclops) which act as the intermediary hosts and are swallowed with drinking water. This disease may be entirely avoided by straining all drinking water through a cloth as the Jains have been taught to do. Of course boiling the water would also make it safe to drink. Then again take malaria itself. How many villagers know that this disease cannot be contracted except through the bite of an infected mosquito, and that the systematic use of mosquito nets and surface drainage would make an enormous difference in its incidence.

"Cholera, dysentery and typhoid are diseases due to germs derived solely from human excrement. These diseases can only be contracted by drinking water which has been fouled by such excrement or by taking contaminated food or milk. Flies which have been feeding on human excrement are the usual source of food contamination. These germs are killed by a temperature of 140°, and therefore by eating only freshly cooked food with clean hands and drinking only hot fluids you can live without danger in the midst of an epidemic of cholera. Typhus again, which has recently ravaged the United Provinces, is spread by lice and can be avoided by cleanliness.

"That terrible scourge bubonic plague is contracted from the bite of an infected rat flea. Obviously the way to eradicate it is to keep rats out of houses and grain stores, and to destroy them as far as possible. During an epidemic keeping the skin oiled will probably prevent a flea biting. Lastly, the knowledge we have of this worldwide disease, if acted upon, would make an enormous difference in its incidence and so save untold numbers of lives.

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"I think I have said enough to show that if the knowledge of even these few diseases alone was systematically imparted in every school throughout the land, the effect would be of enormous benefit to the entire population of India. With regard to influenza we have, I regret to say, much to learn. The latest researches go to prove that we have not yet even discovered the germ which is undoubtedly ultra-microscopic and filter passing. This and many other diseases call for and are receiving close investigation.

"I trust that I have not wearied the Council and that I have said enough to convince everyone of the immense importance of medical research, preventive medicine and the education of the whole people of India in public health measures."

11-37 A.M.

The Hon'ble Sir Thomas Holland:—"Sir, I beg to introduce the following heads of the Financial Statement for 1919-20:—

<i>Revenue.</i>	<i>Expenditure.</i>
Salt.	Salt.
Excise.	Excise.
Posts and Telegraphs.	Customs.
Stationery and Printing.	Posts and Telegraphs.
State Railways.	Stationery and Printing.
Subsidised Companies.	Protective Works, Railways.
	Subsidised Companies.
	Miscellaneous Railway Expenditure.
	Capital outlay on State Railways.

"In introducing the heads of business for which I am for the time being responsible, the first comment that I have to make will be received with the unanimous approval of the Council. The Council will regret the absence, and especially the reasons for the absence, of Sir George Barnes, and more than any of you, I, as the immediate and chief victim of his defection, have strong personal reasons for hoping that his recovery may be uninterrupted and his return to duty punctual. Sir George and I have now worked together for a little over two years, and the only serious difference of opinion that has ever occurred between us arose regarding our competing claims for relief from work. In this competition I have to mourn his success.

"Following the good example set last year, I propose to leave my fellow victim, Sir Arthur Anderson, the task of maintaining the standard set by his predecessor in dealing with the subject of railways. My comments on the rest of the work of the Department will seem so dull and uninteresting after the exciting and alarming details we have just heard about flies, lice and hookworms that I will cut my remarks correspondingly short.

"In spite of the increased rates, the volume of telegrams to be handled continues to expand, and for some obscure reason seems twice to have broken all records, first of all during April and May last year, and then again in the following August. For the first 8 months of the current year the telegrams despatched amounted to 14 millions, against 12½ millions for the corresponding period of the previous year. There was a similar expansion in the use of the Post Office, and for parcels the rates had to be raised to keep pace with the increase in railway rates. Sir George Barnes referred last year to the way in which a wholesale resort to the foreign parcel post was adopted in consequence of the shortage of ocean freight. This year another anomaly arose by the abuse of the inland system. In one week in Bombay over 50,000 parcels, containing about 20 million silver rupees, were posted. A similar use of the Post Office on a smaller scale was detected in other towns. It evidently requires some mobility of legal powers to deal with postal epidemics on this scale.

"In two important respects improvements have been introduced, and will be extended, I hope, with increased facilities for obtaining ap

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materials. One of these is the adoption of motor mail vans to take the place of horse vans in many of the larger towns and on the more important roads, as for instance in the Kangra Valley, to deal with the Kulu fruit traffic.

"Another forward move has been made in the installation of long-distance telephones. The line from Calcutta to the coalfields is now used sufficiently to justify another two trunks. For an early recognition of the commercial value of these lines we are indebted to the support of the Hon'ble Mr. Ironside. The Delhi-Lahore trunk now ready will soon be extended to Pindi and to Peshawar; while some of the large towns in the United Provinces and Bombay are being connected. Possibly before the next Council meeting here, our friends from Bombay and Calcutta may be able by telephone to keep in touch with, if not to control, the flutterings of their respective stock markets during the Budget debate. The total staff of the Department at the beginning of the year numbered something like 108,000, with over 12,000 in the various war-fields. No department has responded more completely to the abnormal war pressure, and the response has been so general that it is difficult to select names without making obvious omissions. I feel sure, however, that every member of the Department would wish me to draw your attention to the inspiring example of Mr. Meredith, the Chief Engineer, to whose technical efficiency and energy we owe the successful working of an organisation which has been carried out in spite of shortage of plant and heavy pressure.

"Government have endeavoured to meet by increases of pay and by grants of war allowances the increased cost of living which has been felt especially in the lower ranks; but increases that are small to the individual make up embarrassing totals. The additional charges, for example, due to war bonuses alone granted to the lower grades of the Post and Telegraph Department now exceed $3\frac{1}{2}$ lakhs a month.

"On the subject of Customs there is very little for me to say. The Financial Statement anticipates an expansion of over a crore of rupees in our revenue. The return of peace will lead, I hope, to some fall of prices, but the reduction which this will entail in our receipts should be more than counter-balanced by an increase in the volume of our import trade as the tonnage position becomes easier and the removal of war restrictions on trade takes effect. The Council may be assured that we are anxious to remove the restrictions, both on our import and our export trade, as soon as we possibly can; and you will find in the Narrative of my Hon'ble colleague, Sir James Meston, in introducing the Financial Statement, an account of the extent to which we have already been able to remove these restrictions. I need not therefore repeat the tale. I am well aware how annoying many of these restrictions have been and how patiently they have been borne by the commercial public of the country.

"I should like to add a few words on the subject of Stationery and Printing. You will notice that there has been a considerable increase of expenditure under this head during the current year; but we hope for a reduction next year. It must be remembered that every expansion of other branches of the administration means more work for the Printing and Stationery Department. As a territorial victim I can testify to the marvellous number and variety of army forms; but in addition to these a very useful piece of work has also been done in reprinting for the armies in the East a large number of War Office publications. The fact that a period of unprecedented demand coincided with a period of unprecedented difficulty in obtaining supplies of imported goods, proved, I am glad to say, a great stimulant to local industries. The Stationery Department has been giving all possible support to the local manufacture of pencils, pens, ink and, above all, paper. The good offices of the Printing and Stationery Department have been enlisted for the purpose of procuring stationery for the Colonies and British possessions further east. A great deal of unusual work has been done in the Controller in recruiting the personnel for the field presses in Baghdad, and in maintaining the personnel and stocks in the

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various overseas stationery depôts in Mesopotamia, Egypt and Persia. I should like to take this opportunity of expressing my appreciation of the untiring zeal with which Mr. Cogswell and his assistants have met with all demands made upon them.

"Hon'ble Members will be pleased to know that the efforts referred to by Sir George Barnes to increase the output of salt have been already sufficiently successful to cover the deficit due to restricted imports. Improved methods of mining and handling rock-salt at Khewra have resulted in an increased output of nearly 50 per cent. compared with the previous ten-years average, while at Sambhar the current year's output will probably reach the record of a crore of maunds. The facilities for manufacture and the interesting technical questions connected with salt recovery are now receiving special attention, and I am confident that increased production and substantial economies will follow.

"One of the unusual incidents this year for which my Department is responsible, is the completion and publication of the Report of the Industrial Commission. For obvious reasons I wish to pass this incident over with only one comment, and that is my appreciation of the continued and friendly co-operation of my colleagues throughout the tour and of the heavy work done by them in the preparation of the Report."

The Hon'ble the Vice-President :—"Does the Hon'ble Member desire the statement to be supplemented by the President of the Railway Board?"

The Hon'ble Sir Thomas Holland :—"If you please, Sir."

The Hon'ble Sir Arthur Anderson :—"In his speech before this Council a year ago, my predecessor referred to the serious disabilities under which the railways of India have been labouring in recent years. Our Budget of 1918-19 was framed under the shadow of war, and contemplated an expenditure of just over 4 millions. Owing to the impossibility of obtaining an adequate supply of English materials, the programme had of necessity to be confined to such essentials as were obtainable, and it is doubtful whether our very modest English grant of 2½ millions will be spent. On the other hand, we have had to meet special calls in India, and on the whole it is probable that our expenditure will about equal, if it does not slightly exceed, the provision originally made.

"I am glad to be able to say that many of the difficulties hitherto experienced are now in a fair way to be removed. Owing to the termination of the war, the supply of materials has been brought within measurable distance, and this fact, coupled with the liberal provision of funds announced by the Hon'ble the Finance Member in his speech when presenting the Financial Statement, will enable railways to rapidly improve their position. I wish to cordially acknowledge on behalf of railways the appreciation, which the Hon'ble Member then gave expression to, of the services rendered by the staff during the past few years. Ordinarily railway men look upon themselves as fortunate if they escape a vote of censure, and it will be a matter for gratification among them to know that in the anxious period all have of late years passed through they are held to have so well succeeded in the task they set their hands to.

"From what we heard during the debate on the Financial Statement one would be almost justified in concluding that the work railways have been performing has been so satisfactory as to render unnecessary the provision made for them during next year. The opinions expressed must, I fear, be owing to the want of a proper appreciation of the position, and I am beholden to the Hon'ble Mr. Ironside for having so clearly depicted conditions as they actually exist. Railways have been starved throughout the war period, and if leeway is not to be made up without delay, the position will be an impossible one. Neglect to take all possible steps to set the position right could not therefore be excused. Once deterioration sets in, it

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[*Sir Arthur Anderson.*]

ever increasing pace, if not seriously tackled, and there can be no economy in refusing to face the situation at the earliest possible moment. Railways are commercial propositions with which the country's prosperity is indissolubly bound up. The greater therefore their efficiency the greater the benefit to the public and to Government. Not only have we to face very large arrears, but we have also to replace withdrawals for war centres, particulars of which together with other details will be furnished by the Hon'ble the Member for Commerce and Industry when discussing the Resolution put forward by the Hon'ble Mr. Sarma for a reduction in the grant.

"The Bill will undoubtedly be a heavy one, but it must be remembered, as pointed out yesterday by the Hon'ble Mr. Ironside, that the stock and materials which it is now proposed to secure will not amount to more than one-half of what the same money would have purchased in pre-war days. Even with the large provision of funds which has been made, we shall not therefore be able to overtake more than a portion, though a considerable one, of the arrears which have accumulated.

"Granting then that our first concern must be to endeavour to overtake the arrears which have piled up during the war period, it will be impossible to allocate any of the funds available entirely to construction. But little advantage indeed would be gained by developing and bringing increased traffic on to main lines until these attain a sufficiently high standard to deal efficiently with what already comes to them, and the most we propose to do therefore in the way of extensions is to re-start some of the works progress on which has been interrupted during the war. If, however, we are in the same position a year hence, as we are now with regard to funds, it may be anticipated that some of the larger projects will then receive attention.

"In questions put by the Hon'ble Rao Bahadur B. N. Sarma and other Hon'ble Members during the present Council meetings, reference was made to the old-standing controversy of State *versus* Company-managed railways, and from the answers given to the question, Hon'ble Members were made aware that in the case of one important railway system it has been decided to transfer its direction a few years hence from London to India, though the particular form which control will take has not yet been arrived at. The Council were also made aware that the appointment of a Committee is contemplated to inquire into the desirability or otherwise on financial and administrative grounds, of modifying the present management of Indian State-owned railways either by substitution of management by Companies domiciled in India, or by extension of one or other of the existing systems. Opportunity will then presumably be afforded to those interested in the question of recording their opinions before the Committee, and it is hoped that as a result of its deliberations, a final settlement of this thorny question may result.

"A matter which has been occasioning Railway Managers the utmost concern during recent months is that of labour. Throughout this country railway men were conspicuous among railways of some other parts of the world which could be named for the loyalty and devotion to duty they showed throughout the long trying war period. Coupled with the strenuous endeavour they were called upon to exert, they, in common with others, have been affected by the general increase in the cost of living. Government and railway managements generally recognised the difficulties in which the lower paid men were placed, and from time to time have endeavoured to improve their position by the grant of allowances calculated to be equivalent to the additional expenditure occasioned by the rise in prices in necessities of life. The position, however, is a constantly changing one and has been receiving unremitting attention, the desire being that all cases of hardship should be justly met.

"I have already referred to the difficulties of obtaining materials during recent years; though these difficulties will be eased in future, it must of necessity be some time before normal conditions of supply are restored. In the meantime we are taking advantage of local resources to secure as much material and rolling-stock as possible. I would like to say a word

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in this connection with regard to the Tata Iron and Steel Company. This Company has been a veritable Godsend to us during the war period, as but for its enterprise we would, during the last two or three years, have been unable to secure a single mile of additional railway, or to extend a helping hand to Mesopotamia, East Africa and Egypt in the matter of their railway building. For some considerable time the whole output of these works went to the different theatres of war in the East and nothing but praise is due to the Company for the sustained effort they made to meet successfully all calls made upon them. Other firms have also shown their metal by rendering most valuable assistance during these trying times. It would perhaps be invidious to distinguish between them, but I can assure all of those concerned of the high appreciation of Government of the assistance rendered by them.

" Our requirements for the coming year are heavy and large orders have been placed in England, particularly for rolling-stock, engines and machinery. The capacity of India as yet is extremely limited in regard to the former of these items, while none of the latter classes are yet produced in this country. In the many directions in which developments are taking place, we may confidently look forward to railway wagon-building being in the forefront, and though it will probably be a number of years before India will witness its first locally manufactured locomotive running on its railways, it is not beyond the bounds of possibility that in the not distant future we shall see such a result actually achieved.

" A direction in which improvement is showing itself lies in the substitution of oil-burning for coal-burning engines on lines serving West Coast ports. This has been made possible by the supplies of oil which have become available from the head of the Persian Gulf. Its introduction will free a large amount of coal for purposes other than railways, and will at the same time lessen the pressure on railways, so that taken together the advantages to be gained from its introduction are considerable.

" A matter which also is of interest is that of railway-owned and managed harbours. Up to the present time the only railway in the country working and controlling a harbour, where ocean-going vessels can come alongside, is the Madras and Southern Mahratta Railway. This Company have worked the Portuguese harbour of Marmagoa for a considerable number of years past, and though the war has interfered with the successful development of the trade of the harbour, sufficient experience was gained prior to the outbreak of hostilities to prove that the combination of railway and harbour under one management possesses many advantages. It is now proposed to extend the system, though in a more complete form, by constructing a harbour at Vizagapatam, to be owned and worked by the Bengal-Nagpur Railway Company. The scheme at present contemplated is of moderate dimensions, but with the construction of the Raipur-Vizianagram Railway it is confidently anticipated that the trade which will come to the port will necessitate considerable expansion at a not very distant date.

" Perhaps it is not generally known that, while we have been busy during the war period in supplying materials for military railways overseas, either from local manufacture or by dismantling existing lines in this country, we have at the same time been pushing forward the construction of an important strategic broad gauge line, starting from Nushki, on the North-Western Railway, to Dalbandin, and from thence to the Persian boundary. The railway runs through a most inhospitable country, but despite all difficulties, including the almost total absence of potable water throughout its length, the first 120 miles were built in the short period of four months. When it is remembered that all labour, materials, stores, supplies and water had to be carried along with the railhead, the achievement is one which those in charge of the work have reason to be proud of. The total length of line already constructed is about 350 miles.

" The only other purely railway matter to which I would refer is that of the restrictions which had been placed upon travel during the last two years. Government are well aware of the discomfort and inconvenience to the public by the curtailment of train services which have been

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The pressure on railways left them no option but to bring it into being. Now, however, that normal conditions are being resumed, Government will use their best endeavours to restore the services to their former level at the earliest possible date. Already some improvements have been effected, particularly on the North-Western Railway, and similar action will be taken on other lines immediately opportunity presents itself.

" I would like to now refer to a subject which has been mentioned in recent issues of the Administration Report on Railways. Government have for some time past had under consideration certain schemes for the construction of aerial ropeways for the carriage of public traffic in various parts of India. Though this form of transport is not altogether a novelty in this country, it has not so far been used for the carriage of public traffic. Experience in other countries has, however, proved that it is eminently suited for the opening up of mountainous tract where the cost of construction of railways or of roads would be prohibitive ; and there is obviously ample scope for its employment for this purpose in India, as well as for the replacement of cooly transport to and from hill stations in Northern and Southern India which are not served by railways. The most important of such schemes now before the Government of India contemplates the construction of a ropeway from Jammu to Shahabad in Kashmir, and of a railway in continuation from Shahabad to Srinagar. This scheme has been investigated in detail on behalf of the Kashmir Durbar by a well-known Karachi firm who are in negotiation with the Durbar with regard to it. Further schemes of a similar nature are also contemplated by the same firm as well as by other promoters. Some of the projects have already made considerable progress, and the Railway Board hope that circumstances will so shape themselves as to admit of a start being made with construction before very long."

RESOLUTION *RE* REDUCTION OF BUDGET ALLOTMENT FOR RAILWAYS.

The Hon'ble Rao Bahadur B. N. Sarma :—" Mr. Vice- 12-3 P.M.
President, in my Budget remarks I have stated that I am one of those who believe in the rapid development of railways in this country . . .

The Hon'ble the Vice-President :—" May I remind the Hon'ble Member that he should first read the Resolution he moves ?"

The Hon'ble Rao Bahadur B. N. Sarma :—" I beg your pardon.

" Sir, I beg to move the following Resolution :—

" This Council recommends to the Governor General in Council that the Budget allotment of £17·7 millions for the construction of railways, be reduced by £5 millions."

" Sir, I have already stated in my Budget remarks that I am one of those who believe in the rapid construction of railways with borrowed funds, and if I bring forward this Resolution asking for the curtailment of the Budget allotment of railways by £5 millions on the capital expenditure, it is because I am not satisfied, on the materials available to Hon'ble Members, that there is any necessity whatsoever for such a large expenditure of money consistently with the needs of the country or with the needs of any of the other branches of administration, and also I may say, consistently with economy. At this juncture I may be permitted to state that perhaps the procedure that is followed in Madras, if followed here, would help Hon'ble Members in appreciating more correctly the value of the Budget statements than is at present possible. We are here furnished with a statement of the existing state of the establishment, the existing state of the administration and the proposed increases in its various branches, together with the details as far as they can be

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given, so that Hon'ble Members will know exactly where they are, in dealing with the details. Now here, it may be, that that procedure cannot be followed in its entirety in the case of the Government of India which may have to deal with additional taxation proposals. But I humbly submit that in the case of departments like the Post Office and the Railway, where there cannot be any question of disclosure of secrets, it would help us considerably in arriving at a correct understanding and appreciation of the existing state of things if that procedure were to be followed. For instance, we might be told what exactly is the number of wagons required, what exactly is the number of engines required, what approximately is the quantity of material that is to be carried, how the stock is proposed to be added, or what the cost of it is to be approximately, so that we may know whether there would be so much need for materials, whether the materials are being properly priced, whether there is so much need for the increase of engines or wagons and so on. Of course it may be said that in the details prices cannot be given, as that would mean dangerous disclosures. I humbly submit that that argument does not seem to be sound, because if the details are given in respect of contracts already made, there cannot be any difficulty whatsoever; people will be able to appreciate whether the contracts are proper or not; if they are in respect of future contracts, then it is but right that everybody in the market should know exactly what is wanted by the Government so that the Government may purchase at the lowest possible rate. I allude to this fact, because supposing we had known what the number of wagons or other materials proposed in this year is, what the increased traffic would be for which the increase in the number of wagons is meant, what the cost of these materials is to be and what the proposed cost is, then certainly we should have been able to appreciate correctly the need for this 35 crores of rupees expenditure. So much for the difficulties of Hon'ble Members.

"Now on the materials available, can Hon'ble Members be accused of having criticised adversely, wrongly and ignorantly this large programme of railway expenditure that is proposed during 1919-20? My submission is, no. I am not here, as I have already stated, to defend any particular position. We are here to bring to the notice of His Majesty's Government in India what our views are in respect of the various branches of administration. Certainly if we are given the information in the course of the reply to show how those views are incorrect inasmuch as we are not placed in the position of His Majesty's Government where they cannot acknowledge an error or in the position of His Majesty's Government here who are perhaps in the same situation, I should certainly be most happy to withdraw my Resolution; but on the materials furnished to us, I think I am perfectly right in asking for a retrenchment on the lines I have suggested. Why is it so? Now the Hon'ble Sir Arthur Anderson has told us that owing to the war we have not been able to replace various materials; that the machinery is out of order, and consequently there would have to be a good many replacements before we can cope with the traffic that is at present ready and that is going to be increasingly ready for conveyance the moment facilities are afforded to the public. I quite appreciate that position, and I see that under the head of working expenses a sum of about 10 crores of rupees has been taken for replacements, etc., and I take it that that grant, though it is a very large grant, would meet the necessities of the case, and therefore in respect of making the present machinery efficient, I think there is no dispute at present between the non-official Members and the Government, and they have not criticised that part of the Budget. Therefore, we must take it that we proceed with the railway appliances in the same state of efficiency as they were in before the war with such increases as may have been made during the course of the war.

"Then what is our next position? I understand and appreciate correctly, and I myself feel the difficulty as to whether by curtailing the expenditure we might not add to the difficulties of the public in reducing facilities by additions to the coaching or to the goods wagon stocks. But I am, however, assuming that there is a difficulty, I will never arrive at the conclusion that

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because there is a difficulty and therefore there is a need for increase, therefore there must be so much increase. It does not logically follow that because the Railway Department has not been able to meet the demands of the public in the past owing to certain artificial circumstances, therefore they will not be able to meet the same demands or similar demands in future. It will have to be shown how it is so, and I hope, before I sit down to show that part of the programme should be deferred. Now we have been told that there has been a considerable curtailment of expenditure during the war. I will take the first item, for which a grant of £17 millions has been made. I find that during the years 1911-12, 1912-13 and 1913-14 there has been an expenditure of Rs. 1,167 lakhs, or an average of Rs. 389 lakhs a year. Now, if the expenditure during the next four years, namely, 1914-15 to 1917-18 be taken, we will find that it was Rs. 1,141 lakhs. That is, there has been a reduction, taking the average of the previous three years, of Rs. 415 lakhs, and taking the normal increase to be Rs. 389 lakhs, we will arrive at Rs. 389 for the current year + 415 lakhs, or about 804 lakhs of rupees, taking the proportions existing prior to the war and nothing else.

"Then it cannot be said that there has been no increase whatsoever in coaching traffic. We find that while the number of passengers has during the years 1913-14 to 1917-18 varied from year to year and was 457 millions in one year and in 1917-18 it was 436 millions the coaching stock has been increased, I do not say in accordance with the needs of the situation, because there have been loud complaints that there has been overcrowding, and I appreciate the difficulties of the situation, but still there has been an increase and the increase is as follows :—

"It was at the end of 1914-15 22,991 coaching stock, and in 1917-18 23,956, or an increase of 985. If we turn to goods stock we find also there has been an increase. It was 184,376 in 1915-16 and 189,538 in 1917-18, or an increase of 5,162. So there has been an increase, as a matter of fact, in the goods stock.

"Then I submit that the total goods weight that was carried when I spoke last was about 83 million tons, dividing the total mileage by the number of miles run by each ton of goods. That may be a correct method of working or it may not be. If it is a correct method of working, it works out to an increase of about 3 per cent. I find, turning to page 130, that the weight of the principal commodities that were carried during that year 1917-18 were 67.4 million tons. The same or 67.05 in 1916-17. Whereas I find that during 1912-13 it was more than that, about 78 million tons; so that although a certain quantity of goods were to be carried over a longer length of mileage, we find that there has not been an appreciable increase in the weight. And we find if we turn to the agricultural statistics on page 6 that in 1917-18, except in the case of rice, the yield of the other articles in 1917-18 has not been greater than in 1914-15, that the yield of 1918-19 must have been even smaller than in 1917-18. Consequently it cannot be said that the produce of this country, I mean the agricultural produce of this country, the weight of agricultural produce has been so enormously increased as to necessitate drastic changes. It may be that, owing to having to carry the coal traffic which increased by about 4 million tons over longer distances, the goods wagons which were available could not be utilised for carrying the ordinary agricultural produce, but we at any rate think that inasmuch as a large part of the military traffic would not be necessary during the next year, it is possible to effect economies which would make a portion of the rolling-stock available to the merchant dealing in agricultural produce. And I think the same may be said with regard to the carriage of coal. We may be in the wrong, but at any rate we have reason to expect that that would be so.

"Now turning to the goods coaching facilities, we find that about a fourth, or a fifth are military wagons. I do not think that, as the war has come to a close, there would be any necessity for an increase in the military wagons; and the total cost of the goods stock being about Rs. 52 crores, but the increase, at one-fourth, it will not come to more than 13

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crores at the old cost. The new cost being heavier, it is possible you would have to increase the Budget expenditure for the same quantity hence there must be economy, and a large increase is impossible in a year of high prices. I therefore submit that, whether we look to the existing agricultural prospect or the agricultural situation of the past few years, or whether we look to the increased facilities, which the Government can place at the disposal of the public in the immediate future, or the amounts of money that were being expended on the development of rolling-stock during the last few years and during the years previous to the war, we are unable to see that there is any need for such a vast expenditure as 1,714 lakhs. Well then with regard to the rest, that is the other items, we are hopelessly in the dark, they amount to 864 lakhs. There may be a very good explanation, but it would be for the erection of additional buildings or expenditure of that kind, or it must be, I suppose, by increasing the length of mileage. If it were so, it would have been a very welcome expenditure, but there are to be no new lines to be constructed. The only new lines to be constructed would cost 76 lakhs of rupees. Therefore we are not contemplating during the next year any very large or any appreciable increase in our total mileage, and it is solely and wholly with a view to the development of open lines, for adding to rolling-stock and making other improvements that we contemplate this expenditure, not to make the old machinery more efficient, but to add to the existing rolling-stock. I hope that the Hon'ble Member in charge of Railways will be able to convince us that there is real need for the money and that the money will be well spent, and then I shall be only too happy to acknowledge that the Resolution, though it serves a useful purpose, will have served its purpose, and withdraw it."

1. **The Hon'ble Mr. M. N. Hogg** :—" Sir, I really do not know whether to wonder at the pertinacity or to deplore the shortsightedness of my Hon'ble friend in bringing forward this Resolution. I wonder at his pertinacity because I should have thought that the speeches made by the Hon'ble Mr. Ironside and Mr. Howard and Sir Dinshaw Wacha during the last stage of this discussion, to say nothing of the *coup de grace* administered by the Hon'ble Finance Member, would have entirely demolished any vestige of a case that my Hon'ble friend may ever have imagined himself to possess, but apparently it is not so and he remains unrepentant and unconvinced. It is necessary therefore for me to oppose this Resolution. In doing so it is difficult to avoid repeating a good deal of what has already been said, but I will avoid repetition as far as possible, and I will therefore start by associating myself whole-heartedly with the very excellent speech on this subject made by Mr. Ironside last Friday. Now, Sir, the first point which emerges from this Resolution is whether the proposed expenditure during 1919-20 on railways is in excess of the requirements of the railway system. What are the facts? The facts are that the Mackay Committee recommended an annual expenditure of £12½ millions sterling as required for the railways of India. They recommended that several years before the war, but not only was that recommendation never acted up to as an average annual expenditure, but I think I am right in saying that in no single year was that figure actually attained. We, therefore, entered upon the war with a railway system which had already fallen behind the requirements of the country. I base that statement not only on the fact that we were behind the recommendations of the Mackay Committee, but on what I think was an almost universally acknowledged fact. Every year, when the yield of any particular kind of agricultural produce in any particular district was unusually large, there was the same tale, hopeless congestion, much of the produce spoilt through, being unable to be railed down to the consuming or exporting centres before the advent of the rains.

" Well then, we entered upon the war period with arrears of railway development. During the war the railways have accomplished wonders, but they have accomplished those wonders at the cost being blind as ever. I do not think I need labour that point. It is generally admitted."

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we doing? This extravagant grant, against which my Hon'ble friend rails, simply amounts to giving the railways this year the equivalent of what the Mackay Committee recommended should be spent upon them each year. They recommended 12½ millions and there can be no question about it that the purchasing power of the 24½ millions recommended this year is certainly not in excess of, if it is equal to, the purchasing power of 12½ millions in pre-war days. Therefore, it simply amounts to this, that our estimate for this year is equivalent to what we were told a good many years ago we ought to spend each year on our railways; whereas the railways have been worked to the death during the last three or four years and all repairs and renewals neglected through absolute necessity. I submit, therefore, Sir, that the grant this year is in no way in excess of the requirements; indeed it is barely adequate to the requirements; and I would ask Hon'ble Members of this Council to face this railway situation seriously and to realise that if we are to have a railway system in any way adequate for the requirements of the country, we have for several years to come to maintain railway expenditure on very much the same level as it is in the estimates for the coming year; unless, of course, the cost of all railway materials goes back to pre-war prices which I for one do not expect to see for many years to come. It is not a question merely of this year's programme; we shall have to face a programme of this nature for years to come or else fall hopelessly into arrears. The next point for consideration is whether, if this grant is not in excess of the requirements of the railway system, it is desirable that those requirements should be met. I do not think that I need say much about this, as I understand that even the Hon'ble mover admits that it is desirable. This aspect of the question was also fully dealt with by the Hon'ble Mr. Ironside. There is just one point however I should like to refer to in this connection, and that is the very common fallacy which finds a place in the writings and speeches of some publicists, who ought to know better, the fallacy that it is only the commercial classes who really benefit by an efficient railway system. The truth is that, although, of course, the commercial classes like everybody else benefit by an efficient railway system, there is nobody who benefits more than the agricultural labourer who is the backbone of this country. As the Hon'ble Sir Claude Hill pointed out on Saturday, in times of scarcity, an efficient railway system is required to relieve that scarcity; in times of prosperity an efficient railway system is required to enable the agriculturist to reap the full fruits of the prosperity.

"Well, Sir, I have accused the Hon'ble Member of shortsightedness in moving this Resolution, and I propose to attempt to justify that accusation. In this connection the first point to which I would refer is the remark made by the Hon'ble Mr. Howard who pointed out that by starving your railways you were killing the goose that laid the golden eggs. In support of this I need only refer the Hon'ble Mr. Sarma to the Hon'ble the Finance Member's Narrative relating to this year's Budget, in which it is pointed out that railways this year were a great standby, and similar remarks occur in the similar statements of the last two or three years. Throughout the war one of the greatest standbys of Government has been the revenue derived from railways.

"Another reason why I accuse my Hon'ble friend of shortsightedness is this. He professes—and I am sure he feels—great eagerness for the development of industries. In this Council, only on Saturday, he moved a Resolution pressing for further expenditure in carrying out the recommendations of the Industrial Commission. I put it to the Council, what better way of carrying out those recommendations can there be than expenditure on railways. An efficient up-to-date railway system is the very life's blood of, the very first essential to, any industrial development whatever, and I would ask Sir Thomas Holland whether his Industrial Commission's Report is worth the paper it is written on without an efficient railway system.

"I have just one other point in this connection to make, and that is that sufficient from my point of view that this Resolution should be, as it were, rejected. The mere moving of it is capable of doing a good

[*Mr. M. N. Hogg ; Rai Sita Nath Ray Bahadur ;* [10TH MARCH, 1919.]
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deal of harm and for this reason. We have heard at different times a good deal of the lack of sufficient capital in India for the development of industries or rather of the shyness of Indian capital in coming forward to invest in industries. Can anything be more calculated to increase that shyness and to reduce English capital to the same condition than finding that gentlemen in the position of my Hon'ble friend are always ready to move reductions in the most necessary expenditure on railways? It is no use my Hon'ble friend prefacing his remarks by assuring us that he is a whole-hearted advocate of railway development and then proceeding at once to move the reduction of the most necessary expenditure. Words of that sort will cut no ice with the investor. I do very earnestly ask Hon'ble Members to look at this aspect of the question. We are on the eve of great constitutional reforms in India, constitutional reforms which will enable gentlemen in the position of the Hon'ble Mr. Sarma and those who agree with him to have a great deal more power and influence over financial and political matters than they have at present. Is it likely to encourage the investment of capital, whether English or Indian in industries in this country, if those who possess that capital find Hon'ble Members like Mr. Sarma taking up this attitude towards the most necessary expenditure on what is the very foundation of any industrial progress or development at all? I can assure him from my own personal knowledge that this Resolution and the point of view it represents is calculated to do considerable harm to the prospects of the investment of English capital in this country, and with regard to Indian capital I will leave that to the Hon'ble Sir Fazulbhoy Currimbhoy to say."

12-31 P.M.

The Hon'ble Rai Sitanath Ray Bahadur :—" Sir, I am sorry to have to oppose this Resolution, because of the fact that I am myself a merchant and I know from my personal experience that it would be most mischievous and detrimental to the interests of the country to reduce by £5 millions the allotment of £17 millions made for the construction of railways. Now when scarcity looms very large in the horizon and when famine has already been declared in some parts of Bombay and other places, what could there be more positive proof of the desirability of doing all that we can to make up the deficiency that has been caused by the transfer of wagons and locomotives to Mesopotamia than in the fact that it is on account of the shortness of wagons that restrictions have been placed on the movement of foodgrains from one province to another, and we cannot move grain freely even where it is absolutely necessary that they should be so moved. Only the other day I purchased some thousands of maunds of rice in a place very near to Calcutta; and for the last two or three months I have been moving heaven and earth to get a few wagons to transport that rice, which was lying at a distance of only 16 miles from Calcutta, and where boat or other transport is not available. Even with my best efforts I could not induce the Railway Department to give me these wagons, and I had to move the Hon'ble Sir Arthur Anderson to come to my rescue. He was good enough to refer me to two other gentlemen, and those gentlemen referred me back to the Traffic Manager at Calcutta, and it was with the greatest difficulty that at last I secured a few wagons. However, I have got most of the rice now in Calcutta. It is only the merchant who knows the difficulty that is being experienced in this matter, and it would be a misfortune if, after the drain which has been caused to the railways of India by the transfer of wagons and other rolling-stock to Mesopotamia, we were to reduce the allotment made this year for railway construction. I am, therefore, sorry to have to oppose this Resolution."

12-35 P.M.

The Hon'ble Khan Bahadur Mian Muhammad Shafi :—" Sir, the Hon'ble Rai Sitanath Ray Bahadur has opposed the Resolution moved by the Hon'ble Mr. Sarma as a representative of the Indian mercantile classes. As a representative of agricultural interests in this Council, I rise to my opposition to the Resolution. I cannot help thinking that when

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Hon'ble Mr. Sarma decided in his own mind to move this Resolution, he could not have had an adequate conception of the state of things actually existing in the country. My province has been spoken of by the poet of old as *Intikhab-e-haft Kishwar*, i.e., 'an epitome of seven kingdoms'. I will, therefore content myself with describing very briefly indeed the state of things prevailing in the Punjab, assuming, as I do, that the conditions obtaining in the rest of India are either absolutely or very nearly similar.

"Before the middle of 1914 the process of railway expansion in the Punjab was tardy enough, as pointed out by the Hon'ble Mr. Hogg; but some railway expansion did go on from year to year. Towards the end of that year, because of the terrible world conflagration which has brought untold misery on the human race, the expansion was absolutely stopped owing to the exigencies of the military situation and of the exorbitant and heavy calls on the public exchequer due to military expenditure. For the past 4½ years, therefore, there has been no railway extension of any kind or sort in the Punjab. But matters did not rest there. When the Mesopotamian campaign was undertaken, branch lines in more than one part of the province were taken up and the rails were sent to Mesopotamia to meet military requirements there, with the result that not only was the trade of those parts absolutely dislocated, but a considerable amount of hardship and inconvenience was caused to the people in those tracts who had become accustomed to railway traffic. In addition, a large number of locomotives, wagons and trucks and I am not certain if 3rd class railway carriages also.....

The Hon'ble Sir Thomas Holland :—"Yes."

The Hon'ble Khan Bahadur Mian Muhammad Shafi :—

.....were sent away from our province to Mesopotamia, with the result that the number of goods trains and the number of passenger trains had to be cut down. The consequences of this curtailment of passenger and goods trains are obvious. Foodstuffs from parts of the province, where they were in abundance, could not be transported to places which were threatened with scarcity and famine. Trade was dislocated and the travelling public in the Punjab had to face difficulties and inconveniences which those who have actually seen the discomfort of the travellers with their own eyes can alone appreciate. When I have during my travels over the Punjab in the hot months of June, July and August seen 3rd class passengers packed in 3rd class carriages like sardines, I have pitied their lot, and I have been waiting, anxiously waiting, for the time when the situation would enable the Government to meet the difficulties of the travelling public. To me it seems that the urgent necessity of a speedy restoration of the state of things which existed before the war is the paramount duty of Government, and it is obvious that the industrial development of this country also will require considerable railway expansion in order to meet the needs of the situation. I do not wish to travel over the ground which has already been covered by the Hon'ble Mr. Hogg, and I will therefore conclude my remarks by hoping with the Hon'ble Mr. Hogg that my friend, the Hon'ble Mr. Sarma, will see his way to withdraw this Resolution. I have personally a suspicion that he really intended to put forward this Resolution in order that he might be able to point out where the money for his two previous Resolutions in regard to Sanitation and Elementary Education—Resolutions with which I was in entire sympathy—was to be found. If that is so, there is no sense in insisting on this Resolution now. But if he intended to put forward this Resolution on its own merits, then I am sorry to have to oppose it. With these few words I beg to oppose the Resolution."

The Hon'ble the Vice-President :—"Pandit Madan Mohan Malaviya"

[*Pandit Madan Mohan Malaviya; The Vice-President; Sir Fazulbhoy Currimbhoy.*] [10TH MARCH, 1919.]

The Hon'ble Pandit Madan Mohan Malaviya :—" I will speak after my Hon'ble friend (Sir Fazulbhoy Currimbhoy) has spoken."

The Hon'ble the Vice-President :—" I am afraid the Hon'ble Member can only speak when he is called on by the Chair."

The Hon'ble Pandit Madan Mohan Malaviya :—" I refuse to speak until my Hon'ble friend has spoken."

The Hon'ble the Vice-President :—" I have given the Hon'ble Pandit an opportunity of speaking, and he must not complain if I do not give him another."

The Hon'ble Pandit Madan Mohan Malaviya :—" I will be within my rights in asking for another opportunity whether you give it to me or not."

12-42 P.M.

The Hon'ble Sir Fazulbhoy Currimbhoy :—" Sir, I fully endorse what has fallen from my friend the Hon'ble Mr. Hogg. The Indian commercial community, Sir, have always complained of the shortage of wagons. Even before the war, the Indian Chambers of Commerce were feeling the pinch. There were not enough wagons even to transport cotton from one place to another, and a lot of money was locked up by cotton merchants in the districts on account of this shortage of wagons. What has been made most of is that it is only the commercial people who for their own benefit want to extend the railway programme. I think that it is not entirely so. As my friend, the Hon'ble Mr. Shafi, has just pointed out, it affects agriculture also. Then, Sir, we must see what other countries have done in regard to railways. All other civilised countries, according to the proportion of their land and population, have much larger mileage of railways than this country, and we ought, therefore, I think, to extend the programme, which ought to be kept up as my friend, Mr. Hogg, has suggested. I therefore wish that Mr. Sarma will withdraw his Resolution. I think, Sir, that Members in this Council also must think of the commerce of the country. Unless you have commerce extended how can you get more money? In financing the war a lot of money was met by the commercial people; not only that, but the major portion of the loan was subscribed by the commercial people. So Indian politicians ought to try to expand trade and industries in the country. I know my friend, Mr. Sarma, is also very keen on industries. I hope he will do his best to ask his Indian friends on the Madras side to do their best in starting industries. In this way he will get money for sanitation, as well as more money for education. As my friend, Mr. Hogg, has said, railways are the first charge upon which the industries can be extended. With these few words I oppose the Resolution."

The Hon'ble the Vice-President :—" I will give the Hon'ble Pandit another opportunity of speaking. But we must naturally observe the rules under which we meet here. I refer him to rule 11 of the rules for the discussion of Budget Resolutions. But on this occasion I will give him another opportunity."

12-44 P.M.

The Hon'ble Pandit Madan Mohan Malaviya :—" I submit with due respect, Sir, that I do not violate any of the rules. A Member is entitled to speak when he has a chance."

The Hon'ble the Vice-President :—" I cannot hear the Hon'ble Member on a question of order. The rule says distinctly that Hon'ble Members will speak in the order in which the President may direct."

[10TH MARCH, 1919.] [*Pandit Madan Mohan Malaviya.*]

The Hon'ble Pandit Madan Mohan Malaviya:—"Well, Sir, I will not say anything more about it at present, save that I think that Members have a right to speak at the time they think fit. Now, coming to the Resolution, I do not think that my friend, Mr. Sarma, left it in doubt that he appreciates railway development. His point is not that there should be no sufficient provision made for railway development. I understand his point to be that the provision made is excessive. The remarks which have been made after his speech show also that it was so understood by some Members, for instance, Mr. Hogg in speaking of it put it distinctly that the question was whether the provision was in excess of the requirements of the situation. Now, one of the arguments which has been used is that in past years during the period of the war railway finance was starved and the amount that is now provided is, in the words of one of the speakers, just equivalent to what would have been provided in the past years according to the recommendations of the Mackay Committee. There are two points to which I will invite attention. The first is that the Mackay Committee recommendation had never been carried out to its full extent during the years before the war, has never yet been carried out, and it seems to me to be a peculiarly bad time to select after this period in this particular year to make up for the deficiencies of all the grants provided in the previous years according to the recommendations of the Mackay Committee. I have never heard that because a man was starved or had not had sufficient food for a certain number of days, therefore he should be stuffed with an amount of food equivalent to make up the deficiency of the whole period during which he had been starved. The question raised is, whether the amount that you are providing in the Budget will be usefully, reasonably, properly spent, and there I beg to join issue with all the Members who have spoken in support of it. We are not opposed to railway development; we are not blind to the existence of commerce or agriculture; we recognise that railways are beneficial; we want railways to be developed; but the substance of the Resolution, as I understand it, is whether you are likely to spend the amount that you are providing reasonably without extravagance and without waste. On that point I submit the explanations that have been given are not sufficient, are not convincing. Now, it has been said by the Hon'ble Sir Arthur Anderson that there were difficulties in obtaining supplies of railway materials within the past three years. Naturally. And he hopes that those difficulties will be surmounted. I join in that hope most ardently. We do need railway development, and I hope that those difficulties will be surmounted to a large extent. But is there a reasonable guarantee that those difficulties will be surmounted to the extent of justifying the expenditure which is provided for without involving waste and extravagance? That is the point which is before the Council. I submit that nothing that I have heard satisfies me that extravagance and waste will be avoided. Therefore, Sir, all remarks pointing to the urgency of railways, to the need of railways and more railways, and to the benefits which are to be derived from those railways, do not touch the main point which has been raised by the Resolution. I hope that I will hear something more before the Resolution is put to the vote. There is one other aspect to which I would invite the attention of this Council. The opposition of some of us Indian Members to the extension of railway programme is not properly appreciated by my European friends in the country. In other countries where you have railway systems, the railways are worked more economically and with more benefit. Thus Holland has paid up every pice of what it had sunk in railways. Other countries have derived large profits. Here you are extending the railways system on a basis which is very extravagant, very much more costly than it should be. This has been pointed times without number. Years ago, in the eighties I think or early in the nineties, a member of the geological department deplored that when the Government of India resolved upon having a State railways system, and upon extending the railways in this country, they did not at the same time decide to start iron and steel works in order to manufacture railway material which they required for the purpose of that extension. He pointed out that it cost 50 per cent. more of tonnage charges importing material from England,

[*Pandit Madan Mohan Malaviya; Sir Thomas Holland.*] [10TH MARCH, 1919.]

50 per cent. more than would be required if the material were produced in this country. Now, the experience of this war has shown the work done by the Tata Iron and Steel Works, has shown that material can be supplied, can be obtained in this country. The Government have utilised that material, and I am glad to know that the Government have asked the works to go on supplying materials for the years to come; but the point is that if the Government has appreciated the extension of the railways they ought at the same time to appreciate the duty of doing everything that they can to economise the extension of those railways, and one of the ways is to found workshops, huge workshops where railway materials should be manufactured in the country. That is one point.

"The other point is that in other respects also you have shown nothing that you are doing anything to economise railway construction and management. Complaints have been made many times in this Council and elsewhere that you are not employing indigenous agency to the extent you should in order to have a less costly and equally efficient agency to deal with. Well, I have not heard anything said in this debate, or throughout the Financial Statement debate, which would point to the hope that the Government are alive to the necessity of practising such economies as can be practised and ought justly to be practised in the extension and management of railways. I should like to hear something on that point. These are the reasons why we Indians are so suspicious, rather I would say so anxious, to see that railway extension should not be pushed at a breakneck rate. We do not ignore the benefits of railway extension. We should have more if we had the power which my friends on the official bench have; probably we could show that we could develop railways to a larger extent, with more economy and with greater benefit to the people and with greater satisfaction to everybody concerned. That is the gist of the opposition. Let the Government deal with the proposition as they like."

12-52 P.M.

The Hon'ble Sir Thomas Holland:—"Sir, I propose to deal with the remarks that have been made to-day in the inverse order of the speakers. My Hon'ble friend, Pandit Malaviya, has just drawn your attention to the fact that, as he thinks, there have been extravagances in the management and working of railways. He apparently suggests that if we could change the present management and introduce more Indian experts like himself, these difficulties would disappear"

The Hon'ble Pandit Madan Mohan Malaviya:—"I did not say I was an expert in railway working. The Hon'ble Member is wrong."

The Hon'ble Sir Thomas Holland:—"I will withdraw the suggestion that the Pandit is an expert in railway working, but nevertheless he is ready to give us advice. I should like to point out that we shall not get one step further in this discussion as long as we introduce extraneous questions of this kind, as there is no quantitative unit by which may be determined estimate the economic advantage that will follow if we introduce more Indians into the management and working of Railways. My friend Mr. Hogg from Bombay said it was not sufficient to reject this Resolution. I agree with him; and I hope the patience of the Council will not be exhausted while I attempt the difficult task of making the situation convincingly clear to the Hon'ble Mover. The Hon'ble Mr. Sarma complains that members are not provided with details sufficient to enable them to criticise the details of the Budget. The Annual Administration Report on Railways is one of the most detailed reports of its kind issued; but, if the Hon'ble Mr. Sarma can move a Resolution without knowledge of the facts, it would be quite useless to provide him with any details.

"The questions that have been discussed to-day were discussed last week, and the arguments used to-day were effectively answered last week."

[10TH MARCH, 1919.] [*Sir Thomas Holland.*]

from different points of view. I will not waste the time of the Council by reviewing them. I will not attempt also to review the competing claims of sanitation, of education, industrial development and irrigation. These types of activities fall into one class in this respect, namely, that any money spent, except through qualified agencies and without carefully thought-out plans, must necessarily do more harm than good to the country. The Government are as anxious as any member of this Council to improve and extend both education and sanitation; but it would not be difficult to cite examples to show how costly have been our past errors in both directions.

"My business to-day is not to establish a justification for every constituent of the Budget equation, but to demonstrate to the satisfaction of the Council the necessity of increased expenditure on those activities for which I am for the time being responsible. It is easy to prove, not only that the money allotted is necessary and urgent, but that it can actually be spent judiciously within the year. On Friday last the Financial Secretary, Mr. Howard, drew attention to the fact that we look to the Railways for a revenue of 10 to 11 millions sterling, and he advised us to be careful of the fruitful goose that lays the golden eggs. But it is not the eggs so much as the goose itself that I am now so anxious about. That goose cost just 367 millions sterling. We have been compelled during the war to starve it and we have been compelled even to pluck many of its feathers. The eggs we get in any one year are less important than its depreciation by neglect and ill-treatment.

"To neglect to renew our losses and to repair the damage done to such a valuable property would be justifiable only to win the war. We have won the war, and it would now be criminal disregard of our trust to postpone any longer the repairs and renewals which are necessary to preserve the fertility of the goose. I will not pursue this simile any further, as on the last occasion when I adopted a homely domestic illustration, the Hon'ble Mr. Sarma, in reply, first mutilated it beyond recognition, and then pursued the idea to the borderland of the indelicate.

"Neglect to repair our property means that depreciation sets in, not by arithmetical increments but in geometrical progression. We dare not wait another year, whatever the prices of materials may be. The sum we now propose to spend on railways would be regarded by any business-man as distinctly small.

☛ "You can get some idea of the necessity of repairs and renewals from two sets of figures; the profits compared with the expenditure and the rolling-stock compared with the traffic statistics. The Hon'ble Mr. Sarma this morning has given us certain figures with regard to both, and I will try to make them a little clearer by removing unnecessary details. During the war the net working profits on Indian railways have jumped from £2 millions to £11 millions, which indicates significantly the way in which receipts have outstripped expenditure. If now we take the rolling-stock account and compare it with the traffic figures, we get what a shareholder would regard as equally disquieting results. When the war started we had 186,000 wagons in commission. By last April we had 192,000. If now you allow us to carry out our programme and add 15,000 wagons, we shall have by next April, not 192,000 *plus* 15,000, but only some 198,000; that is, we have to allow for about 4,000 that certainly will be scrapped this year and more in the next, in addition to the 4,418 that were sent to Mesopotamia. The increase of wagon capacity will thus be about 6 to 7 per cent. The ton-mileage has, however, risen from 15 thousand millions in 1915 to 21 thousand millions in 1918; that is, an increase of 40 per cent. without counting the record year just closing and the year about to open. And still the picture is not quite true; for our annual 'scrap' account henceforward will certainly be in excess of the past: wagons that have been overworked during the war will fall to pieces as rapidly as the rest of us who have also been overworked. These figures in a business concern would naturally give rise to disquieting suspicions in the mind of any wise shareholder. He

[*Sir Thomas Holland.*] [10TH MARCH, 1919.]

would naturally expect his Board of Directors to prove that his property is not being torn to pieces, and the future being sacrificed for immediate profits.

"I could give you a similar picture of our 8-9,000 locomotives, but I do not ~~want~~ to weary the Council with figures. What I do want to say for the Hon'ble Mr. Sarma's edification is this: If he had the most elementary political prevision, instead of trying to starve the goose, he would have challenged the Government for neglecting the property which he, as a prospective member of the Reformed Government, hopes to inherit.

"On Friday last the Hon'ble Sir Dinshaw Wacha told us that a year ago he recommended the Hon'ble Mr. Sarma to take up the study of finance; and, based on the improvement which he thinks he now recognises, he predicts that Mr. Sarma might be the Finance Minister of the Reformed Government, possibly in another ten years. Sir Dinshaw's cheerful and charitable optimism is well known to all of us. But, Sir, on the assumption that this time his diagnosis and his prediction are both well-founded, I will take the opportunity of giving Mr. Sarma a formula that may serve to be a useful guide to him in time of doubt. It is this: the Finance Minister who fails to distinguish between what is important for the future and what is absolutely essential to-day, will bring his country to grief in his first year of office. It is the observance of this formula (which is true in business, true in administration and fatally true in war), that forces the Government at this special time to distinguish between Education and Railways and between Sanitation and Railways.

"The expenditure of a relatively large sum on Railways, as compared with Irrigation and Industrial development, is based on another principle only secondary in importance. It has been pointed out in this Council that the railways are already unable to carry our crops and our coal. Few people here realise the great increase of tonnage that follows the development of a relatively small industry. It is not so much the transport of the finished products, which was referred to by one of the speakers on Friday, as the assembly of the raw materials (which weigh much more than the finished products) that throws a burden on the railways. I have not looked up the figures very recently, but I think I can trust my memory in saying that the Bengal Nagpur Railway statistics show that, on account of the Tata Steel Works alone, the ton-mileage of the whole system had increased by 50 per cent. There are gentlemen in this room who will remember, and remember with pain, my refusal to give priority recommendations last year for the plant required for a most desirable industrial enterprise, merely because I knew that the railway concerned could not handle the raw materials to be assembled without the doubling of its track.

"Now, the other business principle which I offer to complete the mental equipment of our future Finance Minister is this: In business administration take care that all parts of the organization are duly balanced. The most economical step towards increasing the strength of the chain is to discover and strengthen its weakest link, and in the industrial development of India especially, the railways at present are carrying as great a burden as they can bear; they form the weak link in our chain.

"It has always struck me, as an outsider and before responsibility had produced its inevitably soothing influence, that one Finance Minister after another till now had failed fully to realise that every rupee spent on our railways also meant subsidising a new industry, adding far more to our wealth than the golden eggs which Mr. Howard counts so anxiously. This battle between the prophets and the financier has been going on since the railhead first stopped at Ranigunj. In my old office at Calcutta will be found a correspondence dated in the early sixties when the first Director of the Geological Survey implored Government to push the rail through the coalfields. He was told to mind his own business and to cease the correspondence; but, being less perfectly disciplined than some of his successors, he delivered a final shot by rashly declaring that, in his opinion, it would pay ultimately to push the railway even as far as Benares! It is

[10TH MARCH, 1919.] [*Sir Thomas Holland ; Rao Bahadur B. N. Sarma.*]

difficult to realise now the mental attitude that existed in those days with regard to the railway question, but I am afraid we have always been lagging behind the needs of the country.

"Some of our commercial friends here have never ceased telling the Government that the Railways have hitherto been the limiting factor in commercial progress. I recently noticed, on turning over the products of my early service in India, before Councils were invented and one had time to work and think, a deduction drawn from the study of mineral statistics which subsequent figures, so far as I can ascertain, have confirmed and demonstrated to be sound. Twenty-five years ago the annual output of coal in India was under 3 million tons, while the consumption of Indian coal on railways was just a million tons. Last year the output of coal was over 18 million tons and the consumption on Indian railways under 6 millions. So that the output of Indian coal has risen by six times in the same period. If you study also any intervening year, you will find that the consumption of coal on railways has never been below 28 per cent. and never above 33 per cent. of the total output. This means that the ratio between coal consumed on railways and that used in other coal-consuming industries has remained almost stationary for 25 years, in spite of an increase in both of 600 per cent. I would not say from this that the development of railways has absolutely checked the development of industries, but I do say that the railways have obviously never rashly gone ahead of the coal-consuming industries, and that fact is, I think, significant. I published this conclusion 15 years ago, and was never reprimanded by the Department of Government responsible for the Railway policy. I re-state it now, on behalf of that Department, as a lesson that we should take to heart in considering the Railway policy of the future.

"One of the Hon'ble Members has already drawn attention to the important fact that during the past three years we have spent on our Railway property less than 3 millions a year, against the 12½ million standard which was set by the Mackay Commission. The actual position, however, is far worse than these figures disclose; they take no account of the fact that during that period we have sent away to Mesopotamia 210 engines and 429 coaching vehicles and 4,418 goods wagons. These have to be replaced, in addition to large quantities of rolling-stock that have been damaged by over-work and forced neglect of repairs during the war.

"I regret, therefore, that on behalf of the Railway Department, I cannot undertake to relinquish any part of the money that has been allotted in the Budget for the purpose of preventing further losses on our Railway system. On the other hand, I ought to remind the Hon'ble Mover of the Resolution that when, ten years hence, he proposes a small allotment of say 50 millions for Railways, some member, with an inconveniently long memory, may recall, to his discomfiture, this Resolution of March 10th, 1919. My advice to him is, therefore, to earn merit now and to justify Sir Dinshaw's prediction by acknowledging an error which great men before him have also made, and an error that, I understand, some of them have repented."

The Hon'ble Rao Bahadur B. N. Sarma :—"Sir, I am very glad that I have moved this Resolution because the extreme warmth with which the Hon'ble the Commerce Member has been compelled to defend his policy and his measures, convinces me beyond doubt that I am right and the great need for the non-official public to take hereafter some interest in railway administration. Well, I never posed as an expert, and I never in my dreams expected that the Government of India would be so radically modified in the near future as to allow any Indian five thousand times more brilliant than I to occupy those sacred seats which are now occupied by Sir Thomas Holland and others. Therefore I think the Hon'ble Sir Thomas Holland has, for lack of argument, made use of my friend's joke, which I did not take exception to seriously as coming from an elder who has a perfect right to give advice, but I am afraid that at this juncture I shall have to show that perhaps

[*Rao Bahadur B. N. Sarma.*] [10TH MARCH, 1919.]

Sir Thomas Holland is not quite so correct in his diagnosis of railway policy or in the conclusions at which he has arrived as he seems to imagine. There is no need for my defending any position and therefore for feeling anger with the Department or with the gentleman in charge of a department even when he successfully uses his position for the purpose of showing that the materials which his department can furnish him enable him to demolish a non-official member who is devoid of that advice. But, in spite of the great help which Sir Thomas Holland has and which I sought to have placed at the disposal of non-official members, what has the result been? First of all with regard to the remarks about sufficient materials being available in that blue-book, which has not been utilised, may I ask, Sir, whether Sir Thomas Holland has got here the additions by which he proposes to increase the stock by his Budget grant in 1919? The number of wagons which were sent away to Mesopotamia, the number of wagons which he proposes to build in India, the number he proposes to get from England, the cost thereof prior to the war, the cost thereof at present, and the materials which even a more obtuse mind than mine can appreciate, let alone that of the genius shining across there? He says, if I understand rightly, that 186,000 was the number of wagons prior to the war, and 192,000 at the end of the war, that is in 1917-18. There has been some increase, so I take it that the number existing now is larger excluding the number sent away to Mesopotamia, because I find here a number of minuses, so that I take it that in spite of the wagons, materials, etc., that have been sent away to Mesopotamia, we arrive at this result of 192,000. Therefore I for one, trained in less intellectual methods, cannot appreciate the force of the argument that a number of engines have been sent away, a large stock of other kinds, and many goods wagons have been sent away. Of course I can understand that if these were included in the 192,000 there would be very great force in the reasoning. But failing to see that, let us proceed. 186,000 wagons I take it cost about 52 crores of rupees. If these figures are correct and 15,000 wagons are expected to cost 17 crores of rupees that is less than 1-12th, which ought to cost $4\frac{1}{2}$ crores, are to be purchased at 17 crores now. Therefore material which we might have bought for 4 crores is supposed to be bought this year for 17 crores, and Hon'ble Members who question the wisdom of buying so many wagons in the market at such high prices are foolish, are ignorant, are asking for impossible things, are asking for uneconomic expenditure, and are therefore to be placed outside the pale of the law as persons with whom no person who has at heart the true economic and industrial development of the country can have anything to do. It may be that these 15,000 wagons are of a first class type, or it may be that some of them are of very poor quality and open trucks, but these averages will not help us and that is the reason why I said a little light thrown in the Budget Statement as to what kind these 15,000 wagons are would be an advantage. First of all we are not told that it is 15,000. Never mind that. We should then analyse and see whether they would be 1st class, 2nd class or 3rd class carriages or what kind of carriages they are if any portion of the rolling-stock is to be coaching and whether the cost taken is the correct cost. But these are materials which the Hon'ble Member (Sir Thomas Holland) thinks need not be furnished to Hon'ble Members because they are never expected to interest themselves in these matters, and it would be foolish and impertinent of me to ask similar questions of the Hon'ble Member in the midst of the august assembly which rules here. I, therefore, take it that it is about 1-12th that is proposed to be added at a cost normally four times as much as the pre-war cost. It may be that the figures and averages that I have been dealing with may be incorrect, but I think I am perfectly justified in my criticism that the purchase in the market of material at four times its normal cost would be wasteful extravagance, and that I am right to deprecate it. Then it was said, Sir, that we were not entitled to take only the weight of the tonnage into consideration, but also the total mileage run, and if that is taken, 40 per cent. would be the ratio and not 3 per cent. or less that would have to be taken into consideration. In setting out one of the factors in the situation I stated last time distinctly that that is one of the difficulties which meets us and one

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would like to know how far that difficulty would be minimised in the coming year on account of the cessation of hostile operations, on account of the large numbers of wagons which are being at present utilised and which were utilised last year for military operations and for the carriage of coal connected with the war, being released for ordinary commercial purposes, ~~that~~ is a proposition on which I said some light might be thrown. But I see at the end of the argument we had a lecture on general commercial development and general railway development, but on some of these details asked for the Hon'ble Member thinks that it is not wisdom to throw light. While so, I fail to see how any one, with the most brilliant intellect, can be convinced even now that my proposition was wrongly conceived or was wrongly pressed upon the Government.

"Now, referring to the observations of the Hon'ble Mr. Hogg, I have every sympathy with what he said that we should demonstrate in a practical manner that we have at heart the commercial and industrial railway development of the country and not merely profess it in theory. Well, if the Hon'ble Mr. Hogg had thrown light upon any of the difficulties which I expressed strongly both on the last and on the present occasion and helped me in a solution thereof instead of indulging in general observations, I should have been extremely thankful to him, and I should have said certainly I am in the wrong, if I felt so, but, without doing so, he cannot expect us to follow him. We are not ignoring, and I for one am not ignoring, that in the future the cost of materials is likely to be much larger than it has been in the past. But without the Legislative Council, without the country, having an opportunity of deciding, after expert investigation of the subject, as to what its future policy should be having regard to other needs, are we to have practically the inception of a new policy embarked on in this fashion? My Hon'ble friend says that my Resolution must be rejected not only because it denies the grant of £25 millions this year, but because it would in principle be rejecting the grant of another £25 millions in future. I humbly submit that it was for that very reason I have asked this Council at this stage to reject this amount of £25 millions, because we should otherwise be indirectly committing the Government to the policy. If we are to buy the same material for nearly twice the money, then certainly the proposition is an arguable one. But it will have to be considered whether we should borrow at such a high rate of interest as 5½ or 6 per cent., borrow money competing with those who wish to utilise it for the reconstruction of Europe or wait until the industrial development of this country can produce the material more cheaply and the interest rate goes down. These are questions which ought to lead us to pause before we reject this Resolution in a light-hearted fashion. I for one protest against incurring an enormous expenditure of £25 millions year after year at these high prices without an adequate inquiry, and therefore I submit that that argument should not be used during the current year for the purpose of rejecting my Resolution.

"Then, my friend the Hon'ble Mr. Shafi, drew a doleful picture with regard to trade in his own province. I might draw an even more doleful picture of what is taking place in my own part of the country; because if any one is feeling the effects of the shortage of wagons it is my unhappy district and my unhappy province, which is too far, too distant from Delhi to have its cries heard. I have alluded to the fact that the total cost of goods wagons on the Southern Mahratta Railway is only 97 lakhs against more than 62 crores, in more favoured provinces, and I have said in a way that in my district, owing to the wagon difficulty, traffic is suspended and we cannot import rice into it. I realise fully the difficulties of agriculturists and others. I realise them and if in spite of that I move this Resolution it is not because I am oblivious of all this, but because I want to have this policy threshed out and to understand clearly whether we are getting our money's worth for the money we are going to spend. I have not been convinced by the arguments that have been advanced by the other side, and I must press my Resolution."

[*The Vice-President ; Sir Thomas Holland ; Sir William Vincent.*] [10TH MARCH, 1919.]

The Hon'ble the Vice-President:—" Does the Hon'ble Member in charge desire to make any final observations ? "

The Hon'ble Sir Thomas Holland:—" No, Sir. The Hon'ble Mr. Sarma, I think, has the right of final reply."

The motion was put and negatived.

[At this stage the Council adjourned for Lunch till 2-30 P.M.]

FINANCIAL STATEMENT, 1919-20.

2-34 P.M.

The Hon'ble Sir William Vincent:—" Sir, I beg to introduce the following heads of the Financial Statement for 1919-20 :—

<i>Revenue.</i>	<i>Expenditure.</i>
Registration.	Registration.
Jails.	General Administration.
Police.	Courts of Law.
Medical.	Jails.
	Police.
	Medical.

"In introducing the heads of the Financial Statement with which the Home Department has to deal, there is really little that I have to say except on one or two heads. Under the head 'Police' there is, however, an important item to which I should draw attention, namely, the reorganization in the pay and grading of the Imperial Police. This has recently been sanctioned by the Secretary of State. The new scheme was published recently in the newspapers and I need not explain it in detail. It takes effect from the 1st of January 1919. The bulk of the cost will, I believe, be borne by the Provinces, and I understand that in the current year the great part if not the whole will be met by savings under other heads. I hope that this change will be accepted generally as giving a living wage to men who have deserved very well by the country for many years and have been labouring under a severe strain during the years of the war. If Hon'ble Members will look at paras. 95 and 96 of the explanatory memorandum which is annexed to the Budget, they will see also that the lower ranks of the police have been benefited. Indeed for some years we have been pursuing this policy of doing what is possible to better conditions in the lower ranks of the police. It may interest Hon'ble Members to know that during the years 1910 to 1917 while the expenditure on the Imperial Police rose by less than five lakhs of rupees, that on the grade of inspector and sub-inspector and the lower grades rose by 75 lakhs. I believe that in many cases this expenditure has been accompanied by a reduction in the numbers.

"Another subject to which I wish to draw the attention of this Council relates to the head 'Jail.' About five years ago, my predecessor announced that it was the intention of Government to constitute a Jail Commission to inquire into the question of jail administration, and see what was needed to bring it up to modern ideas. Unfortunately the war intervened and year after year we have had to abandon this project in which my predecessor and if I may say so I myself have taken a great interest. This year I am glad to be able to say that we propose to undertake this work. The constitution of the Committee has not yet been finally settled, but it is hoped that it will begin its operations within two or three months. It will include, besides the chairman,

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two Inspectors-General of Prisons, a prison expert of standing from England, two Indian non-official gentlemen and probably one high administrative official. It is intended that the Committee shall assemble in England, if necessary, though I doubt if it will be necessary, visit America and then return to India and make its report here as early as possible. We expect great results from this commission. I am particularly glad that the work has not been delayed any longer, because we have very definite evidence in the administrative reports that reach us of the necessity for considerable modifications in our present system.

“Under the head of ‘Law and Justice’ there are only two matters to which I should like to draw the attention of Council. The first is the conversion of the Punjab Chief Court into a High Court, which will take effect from the 1st of April next. I believe that this will be a subject for much gratification to many Hon’ble Members here. The other matter connected with law and justice is a permanent increase in the number of civil Courts in the Madras Presidency. We have recommended to the Secretary of State that substantial additions should be made in the number of permanent subordinate Judges and Munsifs at a cost of 1½ lakhs a year. My recollection is that a large number of officers are employed now on a temporary basis, and this is not at all a satisfactory system.

“There is only one other matter to which I need refer at all, and that is the great increase which has taken place in the cost of living generally during the last few years. The purchasing power of the rupee has fallen, and there appears to be little prospect of normal conditions being restored. The significance of this is that salaries both of the superior and inferior services which have hitherto been considered adequate are so no longer, and we constantly have to sanction large sums to improve the emoluments, up to now mainly of lower paid servants of Government. In Bombay, this has been a frequent necessity both in the case of the police and in the case of other services. In some cases the improvements have taken the form of temporary allowances, such as grain compensation and war compensation allowances. In some cases we have made permanent additions to the salaries. The case of the superior services, Imperial and Provincial, is a matter of urgency with which we must deal as soon as possible. In these circumstances, it is right I should warn the Council in regard both to the superior and the inferior services that there is a possibility of the cost of administration rising very considerably.”

RESOLUTION RE APPOINTMENT OF A MIXED COMMITTEE TO INQUIRE INTO THE ADMINISTRATION OF THE DELHI PROVINCE.

The Hon’ble Mr. Kamini Kumar Chanda:—“Sir, I beg to 2-10 p.m. move the following Resolution:—

‘This Council recommends to the Governor General in Council that the surplus in the Budget Estimate for 1919-20 be reduced by Rs. 10,000 in order to provide for the appointment of a mixed Committee to inquire into the administration of the Delhi Province.’

“The first thing that may probably strike some Hon’ble Members of the Council is why should a person from distant Assam take upon himself to move a Resolution about Delhi. Apart from the fact that every member of the Council is a member of the whole of India, there is no representative of Delhi on the Council, and unless members from outside take up questions about Delhi they will not be placed before the Council at all. This in fact is my apology for bringing the subject forward. Delhi, as the Council are aware, is the Imperial city, the official capital of India, formed part of the late Delhi Division of the Punjab. It was cut off from the Punjab to form the Imperial

[*Mr. Kamini Kumar Chanda.*] [10TH MARCH, 1919.]

enclave in 1912 in accordance with the announcement made at the Durbar on the model of Washington. The idea was to keep the Government of India apart from any Provincial Government. The connection of the Government of India with a Provincial Government was characterised in the Durbar Despatch as 'bad for the Government of India and bad for the Provincial Government.'

" I will now respectfully invite the Council to consider how far that idea has been kept in view ; to see whether we have not actually drifted far away from that idea, to see whether while the Government of India has come away from Calcutta to avoid connection with the Provincial Government whether a new Provincial Government has not sprung up in its midst, in close proximity to, and in intimate connection with it, a Provincial Government essentially entirely bureaucratic in nature but bereft of the benefits which the people enjoy in the provinces. The province of Delhi, since it must be called a province, is the smallest in size of any province. It is only 64 miles in length and 18 broad and is indeed very small. The income must necessarily be small, it is only 20 lakhs, I believe. But the bureaucratic administration that has gradually been built up is disproportionately top heavy, consisting as it does of a large number of highly paid officials. We have a Chief Commissioner, his Personal Assistant, a Deputy Commissioner, an additional Magistrate, a paid Municipal Secretary and a District Judge ; all belonging to or drawing emoluments of the I. C. S. The Deputy Commissioner is a military man. There are two Superintendents of Police with a more than sufficient staff of police, both regular and C. I. D., and quite a host of members of the Punjab Provincial Service. Thus it is obvious we have the strongest bureaucracy of any Province in India. Surely this could not have been intended when it was resolved to have an Imperial enclave, isolated from any Provincial Government. If we are to have another Provincial Government intertwined as it were with the Government of India, what is the point in having come away from Calcutta ? On the other hand, what have the people got, what benefits have they derived, what privileges have been conferred on the people along with the distinction of being the citizens of the Imperial city ? In the first place the highest civic right open to an Indian now, the right of occupying a seat on a Legislative Council, the privilege of being associated with the Ruler in the administration of the province is denied to a citizen of Delhi and has in fact been taken away from him. Though the Members of the Legislative Council possess no real power there is no doubt the privilege such as it is highly valued. Along with the rights of sitting in the Council is of course the right of electing a representative to the Council. These rights the people of Delhi possessed before. The Delhi Division along with Umballa had the right of electing a member of the Punjab Legislative Council and a well-known and highly respected citizen of Delhi, Rai Bahadur Lala Sultan Singh, was a member of the Punjab Legislative Council. The people of Delhi no longer possess this right. You may say Delhi is too small an area to have a Provincial Legislative Council ; it may be so, I have no mind to dispute it at the present moment, but only point out the consequence which has automatically followed from the carving out of the Imperial enclave out of the Punjab. In the next place, though it is the Imperial city and the Imperial Council sits here, Delhi has no right to send a representative to this Imperial Council. Here again you will say there is no constituency in Delhi to be represented on this Council. Here again I say I will not join issue with you beyond referring to the bare fact. It is, however, permissible to call attention in passing to the fact that the Central Provinces had the right of having a representative on this Council before the formation of the Provincial Legislative Council. Thus the right of ventilating administrative and other grievances in the Council is denied to the people of Delhi, and we from outside have to take upon ourselves the task of bringing up questions about Delhi in this Council. That is my apology for moving this Resolution to-day as I have already said. Thus there being no Legislature to deal with provincial questions, no laws can of course be enacted here. You will inquire how are the laws passed ? I say no laws are

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passed for Delhi at all. Punjab laws are engrafted on Delhi at the discretion of the administration without the people knowing anything at all, far less being consulted. The next question is that of local self-government. No doubt there is a Municipality in Delhi, the Deputy Commissioner is *ex-officio* Chairman, and half the number of Members is nominated. Apart from this unprogressive constitution of the Board, it has a very limited jurisdiction being confined within the city walls. There are three other bodies called the Notified Area Committees—a rather mystifying name, which are in fact municipalities as regards other portions of Delhi. There is one for the Civil Station, that is the Imperial city, where we are which is under the jurisdiction of one Notified Area Committee which consists of three European officials and a nominated Indian. Thus, Sir, I can say that in Delhi representative institutions are at a very heavy discount. What an anomaly ! A cruel irony of fate !

“Next comes the question of the administration of justice and the Services. The highest Court of Appeal, Civil and Criminal, is the Chief Court of the Punjab, which, as we have just heard from the Hon'ble the Home Member with great satisfaction, is going to be raised to the status of a Chartered High Court from the 1st of April next. Now unlike the High Court at Patna, where the Hon'ble Judges hold circuit Courts in Orissa, which is a part of the province, here there does not seem to be any intention of having any circuit Court in Delhi though it is a different province. Therefore the people of Delhi have always to go to the Punjab Chief Court in appeal cases.

“Then as regards the services, the heads of all departments are in the Punjab. There is no provincial service in Delhi, and these provincial services from the Indian point of view are the most important services which give openings to the educated community, so the educated people in Delhi have no chance of getting any entry into the public services. It is well known, Sir, that if qualified candidates from Delhi apply in the Punjab for service, they are plainly told that they have no *locus standi* because they belong to a different province.

“Next take the question of education. There is no Government College, nor even a University, perhaps no material for a University either. The people of Delhi have got to be content with two seats by nomination on the Senate of the Punjab University out of 80. I understand there are nine colleges under the Punjab University outside Delhi, and there are three colleges in Delhi, therefore proportionately they ought to get at least one-fourth of the total number of seats on the Senate of the Punjab University.

“Then, Sir, there is no Legislative Council, there is no Advisory Board whatsoever of any kind reflecting educated public opinion which could give independent, responsible advice to the administration on public questions. There is thus no means whatever of bringing the pressure of public opinion to bear on the administration, and the Chief Commissioner of Delhi and the Chief Engineer are thus the sole arbiters of Delhi and of the greater Delhi that is in the making. They have left to their own unfettered discretion, to find as best they can what they take to be the public opinion. That means that it is and must always be a matter of personal equation.

“This being the position, there being no healthy check whatsoever which enlightened and independent public opinion everywhere exerts on the administration, it will be a marvel, it would be strange, if what has happened at other places, at other times under similar circumstances would not happen, does not happen and will not happen in Delhi. On the other hand, Sir, there being not the slightest chance of any public opinion exerting any influence over the local administration there are bound to be occasions of executive high-handedness, of improper interference with, of undue indifference to, questions affecting personal liberty, of public right of speech and public right of action, and I can give you, Sir, any number of instances of this kind. But I am afraid you will call upon me to finish my speech within the time-limit, and I shall therefore quote only a few instances.

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"The first point to which I wish to invite the attention of the Council is that in this Imperial city the right of public meetings has been taken away by an order of the Deputy Commissioner purporting to be passed under the Police Act of 1861. Some time in September last orders were passed under section 30 of the Police Act calling upon the conveners of public meetings to obtain licenses from the Superintendent of Police to hold public meetings at any place of public resort specifying the occasion for which such meetings are held, the object for which the meeting is held, and so far as possible the names of the speakers. My submission is, Sir, that these orders are *ultra vires*. I submit that it was never intended by this section to restrict the right to hold public meetings. I shall read the section to the Council. It is this. 'That a District Superintendent or Assistant District Superintendent of Police may, as occasion requires, direct the conduct of all assemblies and processions on the public roads, or in the public streets or thoroughfares, and prescribe the routes by which and the times at which such processions may pass.' I call the attention of the Council to the words 'public roads, public streets or thoroughfares.' Then further it is said in the Act 'he (that is the District Superintendent or Assistant Superintendent of Police) may also, on being satisfied that it is intended by any person or class of persons to convene or collect an assembly, in any such road, street or thoroughfare, or to form a procession which would, in the judgment of the Magistrate of the District, or of the subdivision of a district, if uncontrolled, be likely to cause a breach of the peace, require by general or special notice that the persons convening or collecting such assembly or directing or promoting such procession shall apply for a license.'

"Sir, my submission is that these orders under this section are *ultra vires*. Action under this section could not possibly include a public meeting held at a public place. The section speaks of 'public roads, thoroughfares and streets', and if the Council will bear with me for a moment I shall show how the original section stood. The words originally framed were 'place not being a private house or place of worship.' That is to say, if anybody wanted to convene a meeting or assembly at a place which was not a private house or a place of worship, he had to take a license. The words being found capable of being misunderstood, the Select Committee substituted the words which are now embodied in the section. The words in the section relate only to processions or things of that kind, and it is obvious that it was never intended to restrict the right to hold public meetings in a public place. But in this Imperial city, Sir, action has been taken under this section and public meetings were prohibited, with the result that persons wishing to hold meetings had to hold them in private houses.

"Not only this, but when the Secretary of State came here, Sir, the Local Government prohibited all public meetings in public places. On these orders being passed, Mr. Asaf Ali, a well-known gentleman of the city, in company with the Joint Secretary of the Home Rule League, interviewed the Deputy Commissioner with reference to their application for leave to hold a series of meetings, and Colonel Beadon is reported to have said (I am quoting the *Bombay Chronicle* of the 22nd December, 1917, which, so far as I know, has never been contradicted) :—

'The Government do not want any *tamasha* during the Secretary of State's stay. He further regretted the unwisdom of the Government in allowing Mr. Montagu any deputations at all.'

"Sir, even assuming that such an order could be passed, my submission is that such an order ought not to have been passed. I do not think such an order was passed anywhere else during the war. That is how the status of the citizens of Delhi have been raised.

"Then, there is a well-known incident in connection with the *Ramlila* procession of 1917. The Hindus from time immemorial have been celebrating the

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Ramlila during the Dussera festival. It is a religious institution, not a *tamasha* as the Deputy Commissioner described it when disposing of the application for a license. *Ramlila* is celebrated for nine days in the month of *Asauj*, corresponding with the month of October. In 1917, it was to take place between the 17th and 26th of October, and the *Mohurrum* procession of *Mondhi* and *tazias*, which the *Shiah* Moslems—to the resentment of the *Sunnis*—celebrate, was fixed to take place on the 24th and 27th of October. It was found that on one of these days it would coincide with the *Ramlila* procession which would end on the 26th. On this day both the processions would have a small part of the route—about half a furlong I am told—in common, namely, that lying between the Ajmer Gate and Barh Shabbala. To avoid any possibility of friction, however remote it might be, some of the leading Hindu and Moslem citizens of Delhi met and by common consent prepared a time sheet for both the processions; and a deputation of 12 gentlemen, 5 Hindus and 7 Mussalmans, including the two headmen of the *Shiah* community, handed this to the Deputy Commissioner on the 23rd August. No order was then passed. It became known, however, that the Deputy Commissioner on the 15th September called some of the Hindus and told them that it would not do; they must have a different route, which excepting a small part was uninhabited. The Hindus met and considered the matter and decided that the proposal of the Deputy Commissioner would not suit them. There were also mass meetings of Hindus and Moslems at which thousands of Moslems attended who condemned the Deputy Commissioner's proposal as unnecessary interference with the rights of the people, and held that there was no danger of disturbance if the *Ramlila* and *Mohurrum* processions were to pass by the common route. But the authorities paid no heed to all this and as no written order was passed by the Deputy Commissioner, the *Ramlila* Committee on the 11th of October filed a formal application for a license, and the Deputy Commissioner added insult to injury to the Hindu feelings by the terms of the order he passed. On the 16th of October the *Ramlila* Committee then approached the Chief Commissioner, the Hon'ble Mr. Hailey, who I am pleased to find has taken his seat in the Council again to-day. They got stones in place of the bread they asked for, as he dismissed them summarily with caustic remarks. The result was that no procession was taken out, and as a result of this disregard of Hindu feelings, the Hindu shopkeepers as a protest and to mark their sense of grief, closed their shops for nine days, and the resentment was deepened and everybody was simply bewildered when they saw artillery parading the streets of Delhi and the cavalry being drafted out to keep the peace. Sir, that is how the Imperial city was administered in October 1917. That the action of the authorities was unjustifiable is shown conclusively by the fact that in 1918, under exactly similar conditions, the two processions of *Ramlila* and *Mohurrum* passed on the same route, not on one day as would have happened in 1917, but on two days, and there was not the slightest hitch or disturbance.

"Then, Sir, take another instance in Delhi. There is a Hindu girls' school called the Indraprastha Girls' School. It used to get a subsidy of Rs. 200 a month. There was a lady called Miss Gmeiner as Lady Superintendent in charge of it. She formed a branch of the Home Rule League in Delhi and came and informed the Chief Commissioner of this, and the result was that the Chief Commissioner called upon the School Managing Committee either to part with Miss Gmeiner's services or do without the grant. They would not part with the services of Miss Gmeiner and the grant was withdrawn. Not only that, but privileges due to the students were withheld. The students of Delhi are allowed one day a week to visit the gardens of the Fort and this right was also denied to the students. On this matter I put a number of questions in this Council on the 24th of September 1917 and the questions were practically all admitted, as the Council will see. I will read them out:—

'(a) Is there a girls' school in Delhi called the Indraprastha Girls' School established in 1904, and is it a fact that Miss Gmeiner was Lady Superintendent thereof from 1905 and that last year this school with an enrolment of 350 girls was raised to the status of a High School, and that the school was receiving a grant-in-aid of Rs. 200 a month?

[*Mr. Kamini Kumar Chanda; Mr. Srinivasa Sastri; Sir William Vincent; The Vice-President.*] [16TH MARCH, 1919.]

(b) Is it a fact that after the opening of a Branch Home Rule League at Delhi, the grant-in-aid has been withdrawn on the ground that the Lady Superintendent, Miss Gmeiner, had joined the League and that she must withdraw either from the school or the League?

(c) Is it a fact that at the same time the payment of the scholarship money which was then overdue was also withheld?

(d) Is it a fact that the said school is the largest girls' school in Delhi and that though all other schools were given one evening in the week to visit the Delhi Fort Gardens, no day was allotted to it?

(e) Is it a fact that the Lady Superintendent and the Honorary Secretary of the School Committee gave an assurance to the Chief Commissioner that the Home Rule League is quite apart from the school and that no member of the School Committee nor any person connected with the school besides Miss Gmeiner and an Honorary worker, Miss Priest, had anything whatever to do with the Home Rule League?

"Then, Sir, the next point is this. Miss Gmeiner opened a Home Rule reading-room and library and what happened in regard to this library will be seen from the question I put the same day, which was admitted by the Hon'ble Home Member :—

(a) Is it a fact :—

(i) that a reading-room called the Home Rule Reading-room was lately opened at Delhi? and

(ii) that the management of the reading-room complained of harassment at the hands of the Criminal Investigation Department, not only by crowding the room but making it a rule to follow and harass visitors so as to make them discontinue their visits?

(b) If so, was any inquiry made about the complaint?"

The Home Member admitted this.

The Hon'ble Mr. Srinivasa Sastri :—" Does the Hon'ble Member mean that the Home Member admitted the question or that he admitted the facts?"

The Hon'ble Sir William Vincent :—" That is what I wish to know too."

The Hon'ble Mr. Kamini Kumar Chanda :—" I will quote the answer."

The Hon'ble the Vice-President :— I would advise the Hon'ble Member not to quote it at great length because he has only 2½ minutes left."

The Hon'ble Mr. Kamini Kumar Chanda :—" The Hon'ble Sir William Vincent replied :—' (a) The fact is as stated.' But I need not repeat the answer. I shall refer only to one other matter as an instance of how educated public opinion is flouted by the local authorities. It is in connection with the public procession in honour of the President Elect of the Indian National Congress in December last. The route that was applied for by the Reception Committee is the route that is daily taken by processions without any hitch. There was also another reason why the Reception Committee selected this route. It lay through streets lined on both sides by houses, the owners of which were most of them members of the Reception Committee, and it was their desire that the procession should pass that way. But it was not to the liking or pleasure of the Police Superintendent, who said it would look too much like 'A State Entry:—' I quote what I understand were the gentleman's own words—and he prescribed a route which lay through roads where there were no inhabited houses but only railway godowns, the building of a cinema show, and houses occupied by local prostitutes. The Reception Committee

[10TH MARCH, 1919.] [*Mr. Kamini Kumar Chanda ; The Vice-President ; Mr. W. J. Reid ; Khan Bahadur Mian Muhammad Shafi.]*

were not prepared to accept this route. They then applied to the Deputy Commissioner, and having failed to obtain a favourable decision from him, they approached the officiating Chief Commissioner. This is what the Chief Commissioner replied :—

‘Such assemblies and processions are, under sections 30—33 of the Police Act of 1861, entirely subject to the general control of the Magistrate of the District exercised through the District Superintendent of Police. The law does not contemplate any interferences by any superior executive authority with the exercise of the responsibility thus placed upon the District Magistrate.’

The Head of the Province will not look into the matter even though there was an improper exercise of the discretion of the District Magistrate

The Hon'ble the Vice-President :—“I must ask the Hon'ble Member to bring his remarks to a close, as he has been speaking for half an hour already.”

The Hon'ble Mr. Kamini Kumar Chanda :—“I will, Sir. These are the grounds on which, I submit, there ought to be an inquiry of the kind my Resolution suggests.”

The Hon'ble Mr. W. J. Reid :—“Sir, I come from the same 3-14 P.M. remote Province as the Hon'ble Mover of this Resolution, and we live in the same mofussil town. The Hon'ble Mover is the Chairman of the Municipality that looks after the affairs of that town. He has filled that honourable position for many years and is therefore eminently qualified as a critic in matters municipal. In the course of his speech I understood him to take strong exception to the system under which certain members of the Delhi Municipality are nominated. That system or some modification of it is in force in our own Province, and I hope the Hon'ble Mover's condemnation of it is not universal.....”

The Hon'ble Mr. Kamini Kumar Chanda :—“Just one word, Sir. What I said was this, that on the Delhi Municipality half the members are nominated, which makes it a most unprogressive body. In our Municipality only one-third of the members are nominated.”

The Hon'ble Mr. W. J. Reid :—“I said, Sir, that in Assam the system in a modified form is in force. That is not the point which I wished to make. The Hon'ble Member himself is at the present moment a Municipal Commissioner by the way of nomination. When the last elections were held an ungrateful constituency refused to elect him as their Ward Commissioner. I regarded this as a public calamity because the Hon'ble Member had for many years been an admirable Chairman of the Municipality and persuaded him to accept a nomination, which he did. I would only suggest, Sir, that a system which has done so well for the people of Silchar cannot be an entirely bad system.”

The Hon'ble Khan Bahadur Mian Muhammad Shafi :— 3-16 P.M.
“Sir, I have no desire to intervene in this combat between the champion of Delhi and whoever is going to champion the cause of the Government in this matter. But there is one error—and to my mind a very grave error—in the figures and in the claim based on those figures, which, on behalf of the rest of the Punjab, it is my duty to invite the attention of this Hon'ble Council to. My learned and Hon'ble friend claimed that there being three colleges in Delhi, Delhi was entitled to 25 per cent. of the seats on the Senate of the Punjab University. According to him there are only nine colleges outside Delhi. I find on a very hasty calculation of the number

[*Khan Bahadur Mian Muhammad Shafi; Sir William Vincent.*] [10TH MARCH, 1919.]

of colleges in our Province that there are altogether twenty-one colleges in the Punjab. That is to say, the colleges at Delhi number only one-seventh of the total number of colleges in the whole province. If the Government were to distribute the seats on the Senate of the University only between the towns which happened to possess colleges in proportion to the number of colleges which those towns do possess, I do not know how the educational interests of the rest of the Province could find representation on the Senate of the University. For if this principle were to be adopted, there are eight colleges in Lahore and Lahore ought to have 8 by 21 of the total number of seats on the Senate of the University; and similarly the other towns, whether they have two or whether they have three or whether they have one, college, ought to have proportional representation on that principle, and the rest of the entire population of the Punjab and its educational interests, according to the principle, ought to go entirely unrepresented. That is the fallacy of my Hon'ble friend in regard to this particular matter which I want to point out to this Council. I am not concerned in the combat itself between the Delhi town and the Delhi Government. That is a matter which I have no doubt the champions on the two sides will fight out among themselves."

3-19 P.M.

The Hon'ble Sir William Vincent:—"Sir, the Hon'ble Member began with an apology for putting himself forward as a champion for Delhi. If I may say so, no apology was needed. Delhi is indeed to be congratulated on having secured so eloquent an advocate of its cause. It is moreover correct that there is no direct representation of the Province of Delhi on this Council, and having regard to the limited number of members, I think Hon'ble Members will admit that any such representation is impossible. At the same time, when any public question is agitated in the Province, I have always found that there were numbers of non-official Members ready to take it up and make representations about it to this Council; and I do not think that it can be said that the pressure of public opinion in the city of Delhi is not felt as much as it is elsewhere. In any case, I submit that there is scarcely any room for an inquiry by a Committee into this question of representation, because we know that in the Report on Reforms recently prepared by His Excellency the Viceroy and the Secretary of State, provision has been made for the representation of Delhi; and Lord Southborough's Committee—on which I believe some Hon'ble Members here also served—has no doubt considered that question in connection with the franchise for the Legislative Assembly, mention this as indicating the absence of any need for a separate Committee to inquire into a matter which has already been fully investigated. As a matter of fact, the population of Delhi being what it is, I think the Hon'ble Member would himself admit that there is no reason why it should be represented in this Council at present. Nor can it be maintained that being outside the Punjab it is entitled to any representation in the Punjab Council. It is an unfortunate position, but as I explained it will possibly be rectified—or at any rate, it has been fully inquired into recently.

"The Hon'ble Member complained of the laws that were in force in Delhi. Sir, I speak merely from memory, but I believe most of the laws that are in force in this province are those which have come down from the time when Delhi formed part of the Punjab, and had a representative in the Punjab Council or are laws which would have applied to it whether this Province had remained inside or outside the Punjab. I may be wrong: as I said, I am speaking from memory; but I think this statement is correct as to most of the laws.

"The Hon'ble Mr. Chanda then made references to the question of municipal administration, on which he suggested an inquiry was needed. This is a matter really for my Hon'ble colleague on my left (Sir Sankaran Nair) to deal with, and I should be hardly justified in touching on it except to suggest to the Council that it is unnecessary to discuss the appointment of a Committee of inquiry to investigate a matter of this kind before other and simpler methods

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[*Sir William Vincent; Mr. Kamini Kumar Chanda; The Vice-President.*]

of dealing with it have been tried. I am quite sure my Hon'ble colleague will be the first to pay attention to any representation that may be made to him in the matter. Then I am told that another reason for an inquiry is that there is no circuit Court of the Chief Court or High Court at Delhi. Sir, if any complaints had been made to the Home Department on this matter, they would have been inquired into. To the best of my knowledge no such complaints have been made. There is a circuit Court in Cuttack, in the province of Bihar and Orissa, but there are those who doubt if it is really a great benefit, and if there are advantages there are also certainly corresponding disadvantages, as I think some of those who come from that province will admit. In the absence, however, of any express request by responsible people in Delhi for a circuit Court here I urge that no case for the appointment of a Committee to inquire into this matter has been made out. May I remind Hon'ble Members in this connection that we have recently had rather a surfeit of these reports. We have reports of Committees on industries, a report of a Committee on legislation, which is now pending before this Council, a report on reforms which gave us a good deal of work, and we are now threatened with a report on University education which is likely, I believe, to run to 2,000 pages. I think that the Hon'ble Member would scarcely wish to add to the number of reports of that kind.

"There is another reason why no inquiry by a Committee is necessary into the administrative matters to which he refers. I listened with some care to the complaints that have been made of the administration of Delhi. Let me begin with that regarding public meetings. The order referred to was made in October, 1917, that is about 18 months ago, and I do not know even if it is in force now. I am quite prepared to have inquiries made as to whether that order is in force, or as to whether any necessity exists for keeping it in force; but had there been any real cause for inquiry, I submit to the Council that it is reasonable to suppose that we should have heard of it sometime earlier than 18 months after the order, and that it is unnecessary now to have an inquiry into so old a matter. At the same time I am quite prepared to have the question which the Hon'ble Member has raised examined.

"Similarly, with the *Ramlila* procession of 1917. That is, I believe, a matter also about a year and a half old. Am I correct in that?"

The Hon'ble Mr. Kamini Kumar Chanda:—"Yes, that is

The Hon'ble Sir William Vincent:—"Yes, October, 1917. I should have thought that if there had been any real police or executive *zulum* the Hon'ble Member or somebody else—Delhi is never lacking in persons ready to take up these questions—would have brought forward a Resolution in this Council dealing with the matter at the time, in which case we should have had a full debate on the question, and I should have been in a position to answer it.....

The Hon'ble Mr. Kamini Kumar Chanda:—"There was no Council sitting at that time; it was in October."

The Hon'ble Sir William Vincent:—"I will ask the Hon'ble Member to remember that there was a Council sitting in January and at that time.....

The Hon'ble the Vice-President:—"I think the Hon'ble Member means that it takes a long time for news to get from here to Assam."

[*Sir William Vincent; Mr. Kamini Kumar Chanda.*] [10TH MARCH, 1919.]

The Hon'ble Sir William Vincent:—"The Council met in January, and if the Hon'ble Member had wished he could have brought it up then....."

The Hon'ble Mr. Kamini Kumar Chanda:—"6th February was the first meeting."

The Hon'ble Sir William Vincent:—"It is very difficult to speak if I am subjected to constant interruptions. But I still submit that there was ample time in the cold weather Sessions last year in which the Hon'ble Member could with ease, as was done by the Hon'ble Mr. Banerjea, put a question or have brought this matter to the notice of Council by means of a Resolution. We had a full report on it at the time and the information we received was that on a previous occasion the *Ramlila* and the *Muharrum* festivals had clashed with the result that there was a very serious riot, details of which are recorded. In consequence of that it was decided that no procession should pass through the Chandni Chowk in subsequent years.

"In 1915, a meeting was held of leading Hindus, Muhammadans, Sikhs and Bengalis, and after protracted discussions and adjournment of the matter for a month, the approved scheme of routes, as agreed on at the second meeting, was embodied in an order issued by District Magistrate which was communicated to all the parties. The revised scheme provided that no Hindu procession should pass either the Jumma Masjid or the Fatehpuri Mosque, but as a compensation the Hindus obtained a much more suitable and lucrative route, namely, through the Chandi Chowk and Egerton Road. This arrangement was intended to hold good for normal years, but the District Magistrate recorded that the general sense of the meeting was that if in future years the dates of the *Muharrum* and the *Ramlila* were to clash, the latter might suitably proceed, *via* the Dariba, the Chandi Chowk, the Queen's Garden and Dufferin Bridge to the Tis Hazari Maidan. Well, in 1917, the dates of these two processions did clash. Meetings were held, every possible attempt was made to arrive at a satisfactory understanding, and in the end Colonel Beadon, the Deputy Commissioner, gave the *Ramlila* Committee a choice of two courses, namely, either to celebrate the festival throughout on the alternative route described above, *i.e.*, ending up on the Tis Hazari Maidan, or to maintain the old route ending up at the Shaji tank. There were detailed inquiries into the matter, and the local authorities did the best they could to meet the wishes of all concerned. I submit it would be idle after 18 months to start an inquiry into a thing of that kind.

"The other matter to which the Hon'ble Member referred, I think, was in connection with the Home Rule League Reading Room at Delhi. The facts are that a question to which Mr. Chanda has referred was asked in this Council and I read it and the answer.

Question—

(a) 'Is it a fact—

- (i) that a reading room called the Home Rule Reading Room was lately opened at Delhi, and
- (ii) that the management of the reading room complained of harassment at the hands of the Criminal Investigation Department, not only by crowding the room but making it a rule to follow and harass visitors so as to make them discontinue their visits?

(b) If so, was any inquiry made about the complaint?'

[10TH MARCH, 1919.] [Sir William Vincent ; Mr. Kamini Kumar Chanda ; Mr. H. Sharp.]

Reply—

(a) (i) The fact is as stated.

(a) (ii) and (b) The management have made no complaint either to the Chief Commissioner or to other local authorities of harassment by the Criminal Investigation Department.

I think perhaps it would have been a little fairer if he had read the answer in full."

The Hon'ble Mr. Kamini Kumar Chanda :—" I am sorry."

The Hon'ble Sir William Vincent :—" I am glad to hear the Hon'ble Member say so. As no complaint was made at the time it is a little unreasonable to expect that an inquiry should be made now. As to the complaints about the last Congress I am informed that large public processions are not allowed to pass a particular mosque—I am not very distinct about the point—I think it is called the Fatehpuri Mosque, as there is always a fear of a breach of the peace there. The District Magistrate went out of his way however to arrange another route for the processions through Queen's Road, through Chandni Chowk by the clock tower and past the Congress Pandal. Everything that was reasonable was indeed done. I submit, Sir, that no case has been made out for an elaborate inquiry into matters of this kind many of which are now dead matters."

The Hon'ble Mr. H. Sharp :—" Sir, the Hon'ble the Home Member said that the questions of municipal administration in Delhi were a matter for the Education Department. I do not stand here as a champion of nomination. In May of last year the Government of India issued a Resolution dealing with this and other matters of local self-government. That Resolution made clear the attitude of the Government of India towards nominated members in municipalities. Mr. Reid has made clear what Mr. Chanda's attitude is. 3-33 P.M.

" I confess I shudder to plunge into these local matters and to enter into competition with the Hon'ble Mr. Chanda after the fascinating glimpse which he afforded us on Saturday afternoon into the *penetralia* of provincial administration. But it is necessary for me to point out that the facts on which Mr. Chanda has based some of his statements appear to be incorrect, or at least out-of-date.

" I understood Mr. Chanda to say that in the Municipal Committee of Delhi half the members were nominated and that the Notified Area Committee consisted of three European officials and one nominated Indian.

" As regards the Municipal Committee, the fact is that the number of elected members equals the number of *ex-officio* and nominated members taken together on paper. But this is only on paper. For recently two among the nominated members have been nominated at the instance of local associations, so that to-day there are really six nominated against thirteen elected members. Furthermore, my friend, Mr. Hailey, here tells me that some time ago he informed the Municipal Committee that he was quite ready to see a substantial diminution of the number of nominated members.

" I do not think that it is necessary for me to labour the matter further in respect to the Notified Area Committee. The Notified Area is an exceptional and temporary arrangement. But here also the constitution of the Committee is not such as Mr. Chanda has told us. I need not weary the Council with giving them any details. But the information which lies before me shows that its constitution is considerably more liberal than he has represented.

" I am sorry to have had to trouble the Council with these matters of fact. But I feel that I cannot quite close my remarks without some allusion to what

[*Mr. H. Sharp; Mr. Kamini Kumar Chanda; Sir William Vincent; The Vice-President.*] [10TH MARCH, 1919.]

Mr. Chanda said regarding education, although the Hon'ble Mr. Shafi has in reality sufficiently answered him. I think it can hardly be said that Delhi is so ill-equipped in the matter of educational institutions. After all it has three colleges. Mr. Chanda found fault because there was no Government college. I can assure the Council that both the Local Administration and the Government of India have kept in view the question of a Government college. Speaking for myself, I trust that Delhi will soon be so important an educational centre as to have its own University. Nor do I think that that time need be so very far distant. I submit that the educational progress of a place should be judged not by its representation on bodies but by its institutions. I understand that Delhi is as a matter of fact not unreasonably represented upon the Punjab University. But its progress must be gauged by the number of its institutions, their equipment and above all by their efficiency."

3-39 P.M.

The Hon'ble Mr. Kamini Kumar Chanda:—"Sir, I am grateful to the Hon'ble the Home Member for the sympathetic reply which he has given. Of course, I may say at once that I do not seriously press for a Committee. My submission is that this is the Imperial city, but that there is no direct control by the Government of India, and that we should have things better than they are. Things should be such that the people would take pride in the affairs of the city. It is unfortunate that an impression has been created that there is a lack of public spirit. My object in bringing forward this Resolution was to get Government to consider this matter and to agree that the status of the citizens should not be inferior to that of other places; that as I said they should take a pride in being citizens of the Imperial city. I am grateful to the Hon'ble Mr. Shafi and to the Hon'ble Mr. Sharp for pointing out my mistakes. Being an outsider I cannot possibly have an intimate knowledge of the affairs of Delhi. If I have been misinformed and any mistakes have been made I accept the corrections. As regards the *Ramlila* procession I may say that the Hon'ble the Home Member has not met the charge that I made against the Local Administration. Though there might be friction between the two communities, I say the answer to this is conclusive that in the following year under the same conditions and under similar circumstances both the processions passed over the same route without any friction or trouble whatever, and Government was satisfied. Then twelve of the leading gentlemen of this city, five prominent Hindus and seven Muhammadans decided on a common course of action and approached the Deputy Commissioner. Why did not the Local Government accept it? That is with regard to the correction which my Hon'ble friend on my right thought fit to make. Sir, it is rather unfortunate that such a local matter as this should be introduced into the Imperial Legislative Council. What happened is this: two years ago during my absence from Silchar.....

The Hon'ble Sir William Vincent:—"May I rise to a point of order? The reasons for the Hon'ble Member's defeat in a municipal election in Assam do not seem to me to be relevant to this discussion?"

The Hon'ble the Vice-President:—"I would ask the Hon'ble Member to confine his remarks to the question before the Council."

The Hon'ble Mr. Kamini Kumar Chanda:—"Well, Sir, under these circumstances I have no mind to press the Resolution, but I do hope that the appeal which I have made to the Council will be taken into consideration, and that the reforms which I have suggested will be carried out, so that the people of this city may really feel proud of being citizens of this Imperial city of Delhi. With these words I ask leave to withdraw my Resolution."

The Resolution was, by leave of the Council, withdrawn.

[10TH MARCH, 1919.] [*Sir James Meston.*]**FINANCIAL STATEMENT, 1919-20.**

The Hon'ble Sir James Meston :—" Sir, I beg to introduce the following heads of the Financial Statement for 1919-20 :— 3-43 P.M.

<i>Revenue.</i>	<i>Expenditure.</i>
Opium.	Refunds.
Interest.	Opium.
Mint.	Stamps.
Receipts in aid of superannuation.	Income Tax.
Exchange.	Interest on obligations other than the
Miscellaneous.	Public Debt.
	Mint.
	Civil Furlough and Absentee Allowances.
	Superannuation Allowances and Pensions.
	Exchange.
	Miscellaneous.
	Reduction or Avoidance of Debt.

"The subjects under the direct control of the Finance Department are enumerated above and the statistical and administrative facts regarding them are set forth with sufficient fulness in the Financial Statement and in Mr. Howard's memorandum. All that I would ask your permission to do is to place on record a word or two about the war services of the Finance Department, a department which is not ordinarily associated in the popular mind with martial activities. The contributors to our war efforts which take the place of honour in this list are undoubtedly His Majesty's Mints in Bombay and Calcutta and the Mint at Hyderabad. During all the time that munitions were being made in India, those mints took a very active part in their construction. They did work which it was particularly difficult to get done elsewhere, being of a very highly technical type, particularly the manufacture of gauges for testing the output of workshops engaged in the preparation of shells. They also prepared copper bands and they were very active in the construction, especially in Bombay, of motor ambulances. They undertook all this work at a time of the greatest possible strain during their very scanty leisure with depleted staff, and it is difficult to praise too highly the unpromising zeal with which they threw themselves into this patriotic work. I did not find the staff of the Mints mentioned in the Despatches which covered so many other war workers. It seems to me that this fact is symptomatic of their work. They did their work cheerfully, zealously and unostentatiously and gave their best with no expectation of reward.

"Turning to the Indian Finance Department proper, I might mention that it possesses a cadre of 166 officers and 5,000 men. Out of these, the Department has spared, and spared very cheerfully, 51 officers and about 900 men, of whom a considerable number were on purely military duty. Three of our officers, Mr. Graham, who was well known as Accountant-General, and Mr. Sykes and Mr. Slacke, have been killed in action and a number of clerks met death whilst on active service.

"Four officers have been awarded distinctions for war services, the honours including a D.S.O. and a M.C. and three officers and four Accountants have been mentioned in Despatches.

"The majority of the officers deputed have of course undertaken financial, audit and account duties and other work of a clerical type, but nevertheless have done very valuable service of its kind. Thus at the present time officers of the department are holding the important posts of Controller of War Accounts, India, Financial Adviser to the General Officer Commanding, Mesopotamian Expeditionary Forces, and Financial Adviser to the South Persia Rifles and several of the departmental Accounts officers in Mesopotamia, for instance, the Railway and Irrigation Departments, are members of this Department.

[*Sir James Meston ; Rao Bahadur B. N. Sarma.*] [10TH MARCH, 1919.]

"Our men have also shown a versatility which perhaps was not expected from them. We have had representatives in the Infantry, Cavalry, Gunners, Royal Engineers, the Supply and Transport, and Flying Corps and on every front. In England, we have had officers working in the Admiralty, the office of the Controller of Merchant Shipping, the Ministry of Munitions, the War Office, and the India Office. One officer has been an Assistant Provost Marshal. In Mesopotamia the Director of the Blockade, Mesopotamian Expeditionary Force, was a former member of the Indian Finance Department, while other officers have worked in Local Resources and in Food Control.

"The release of so large a number of the officers and men has thrown a very great amount of extra work on to the shoulders of those who have been left behind, and I am glad, Sir, of this opportunity of testifying to the fact that this burden has been willingly and cheerfully borne by the men who stayed in India."

RESOLUTION *RE* ORGANIZATION AND DEVELOPMENT OF THE BANKING SYSTEM OF THE COUNTRY.

3-48 P.M.

The Hon'ble Rao Bahadur B. N. Sarma :—" Sir, I beg to move the following Resolution :—

'This Council recommends to the Governor General in Council that the expenditure under Miscellaneous 32 be increased by (a) Rs. 10,000 to meet the cost of a Committee to recommend the measures needed for organizing and developing the banking system of the country, (b) by Rs. 30,000 towards the cost of a Committee to inquire into and report on the civil expenditure of the country during the last five years and recommend measures for the retrenchment of the annual expenditure.'

"Sir, we have been sitting rather late, and I do not propose to go at any considerable length into the merits of this Resolution, which is of extreme importance, and I think that the Resolution is the least controversial of all the Resolutions that have so far been moved, and I hope therefore the Government will be able to meet me by accepting this.

"With regard to the first part of it in which I ask that a Committee should be appointed to recommend the measures needed for organizing and developing the banking system of this country, I do not think that there is much need for any arguments in support of this branch of my Resolution. The Government have very sympathetically answered my questions on this subject during the last two years and have in a way promised that as soon as the war conditions permit or as soon as the war is over, they would take it up and do what they can in respect of it. I shall now merely read the recommendations of two very responsible Commissions in support of my position, and I do not think anything more need be said. The Chamberlain Commission which reported on the 24th February, 1914, state on page 56 of their Report :—

'We are not yet in a position to report either for or against the establishment of a State or Central Bank, but we regard the subject as one which deserves early and careful consideration and suggest the appointment of a small expert Committee to examine the whole question in India either to pronounce against the proposals or to work out in full detail a concrete scheme capable of immediate adoption.'

"Nothing could be done, I believe, by the Government of India because war broke out in August, 1914, within six months of the signing of this Report, and it was felt, and perhaps rightly, that the experience gained during the war might be utilised in formulating proposals that might be suitable to the conditions of India after the war is over. I may point out, Sir, that various Committees have been sitting even during the war to see what can be done in the way of developing, organizing and improving the resources of various countries, both in the United Kingdom and elsewhere, and I therefore hope,

[10TH MARCH, 1919.] [*Rao Bahadur B. N. Sarma.*]

now that the Government of India will have some respite after sending Home the Reforms Committee's Report, this question may be taken up.

"The Chamberlain Commission have clearly suggested the appointment of a Committee, and I need not therefore lay any further emphasis on this point.

"Then I allude next to the recommendations of the Industrial Commission's Report at pages 179 and 182. They say :—

'We consider that the establishment of industrial banks working on approved lines is of sufficient national importance to justify Government assistance ; but we do not feel that we have sufficient material before us to enable us to formulate a definite scheme for industrial banks, whether of Provincial or Imperial scope. We ask, therefore, for the appointment at the earliest possible date of an expert Committee to consider what additional banking facilities are necessary for the initial and for the current finance of industries ; what form of Government assistance or control will be required to ensure their extension on sound lines as widely as possible throughout the country ; and whether they should be of Provincial or of Imperial scope, or whether both these forms might not be combined in a group of institutions working together.'

Therefore the Industrial Commission also recommend the appointment of a Committee to go into this question thoroughly at the earliest possible date. I may submit, Sir, that the experience of the Government during the last two years in connection with the war loans shows clearly what India can do under proper organisation and with Government co-operation. There is no gainsaying the fact that the people of India are at present shy in investing capital in large commercial concerns, but that they have very great faith and credit in Government institutions. I need not elaborate the point, and I therefore submit that any interest the Government may take in banking would be of considerable use in bringing forward capital to assist the industrial concerns that happen to be started. I think it must be admitted that there is enough capital of a kind, if only the people would use it, in this country to run their industries without much extraneous help. There is no use disguising the fact that the people of this country will have to change their habits considerably if they are to be industrially forward. I find from statistics that from £200 (two hundred) to £300 (three hundred) million worth of gold have been imported into this country and about Rs. 400 crores worth of silver has also been imported for various purposes, coinage, etc., and there is not in England as much gold and silver as there is here, though their fluid resources are incomparably superior. In point of land, in point of our water power, in point of human power, in point of everything that goes to constitute the credit of a country and the wealth of a country we are not backward, but we have to learn proper methods and organised banking will be one of the principal methods by which the people can be taught to utilise their resources and make them liquid. It is therefore, Sir, of the highest importance that this question should be taken up at the earliest possible date. I fear that what I have asked for is too little and not too much for the purposes we have at heart, and I have not the slightest objection if the Finance Member will see his way to give us more money than that. All I ask for is that a Committee may be appointed ; the question of money is of secondary importance.

"Coming to the second part of my Resolution, I would submit here that this is no reflection whatsoever upon the Government. This proposal should not be considered as hostile to the Government when I ask that there should be a Committee appointed to consider the question of the expenditure of India. This is a matter that every responsible Government provides for automatically. We know that in France and other countries they have Committees sitting to inquire into this question year after year, and we know that during the war various Committees were appointed in England to suggest methods and help the Government with proposals as to how Government expenditure should be curtailed. I need not take the Council into many figures to convince them that during the last few years the expenditure (I shall omit the military expenditure) has been so great that it demands some outside body to help the Government with suggestions and suggestions in favour of retrenchment. I would

[*Rao Bahadur B. N. Sarma; Sir Dinshaw Wacha.*] [10TH MARCH, 1919.]

only ask the Council to remember this, that between 1902 and 1913, while the total expenditure of India rose from £62 millions to £82 millions, that is, by about £20 millions in a period of ten to eleven years, during the last five years our expenditure has grown from £82 to £123 millions, or an increase of £41 millions, or about 60 crores of rupees. So in five years we have increased the expenditure by Rs. 60 crores, whereas during the previous period of ten years it was increased by £20 millions. I recognise that of this increase of 60 crores about £20 millions is under the Army head. But even deducting that, we have got about £20 millions expenditure within five years under civil, as against £20 millions during previous ten to eleven years. I recognise also that during the last five years grants have been made for education, etc., and the Imperial expenditure would come to about 5½ crores. Even deducting this expenditure under heads which are approved by everybody, there is still an expenditure of £16½ millions during these five years as against 18 or 17 during the last ten years. I need not take the Council into detail after detail under direct demands of revenue, under salaries and expenses, under miscellaneous expenditure; in almost every department there has been enormous growth. Of course most of this growth may be on inquiry found to be suitable and expenditure which cannot be avoided. In a short speech it is impossible to indicate in what particular directions expenditure should be curtailed. The Hon'ble Members will see, if they go through the pages of the civil estimates the enormous sums spent on travelling expenses, and one sometimes fails to see how it is necessary for administrative purposes to transfer officers so frequently and to such distant places. We see it in the provinces as well as in the Government of India, and I think a Committee will be able to suggest various improvements in that direction. If we go into the matter in detail we shall be able to find expenditure under each head, part of which may be necessary, but part of which would be and could be cut down. But enough has been said by me without entering in the slightest degree into any hostile criticism to indicate that it should be highly beneficial to the Government as well as to the public that this question should be gone into by a Committee whose report would be of considerable assistance in reassuring the public mind that the expenditure is on healthy and sound lines. With these words, Sir, I recommend the proposition to the acceptance of the Council."

4 P.M.

The Hon'ble Sir Dinshaw Wacha:—"Sir, I should like to say a few words as far as the recommendation of a Committee for considering the question of a Central State Bank is concerned. The Chamberlain Commission did, of course, conditionally recommend such a bank, and, I believe, it will be for the Government of India in the Finance Department to see in future how a Central State Bank can be practically established. Opinions have widely differed on that subject; different Chambers of Commerce have entertained different views and the general difference is this, whether the three Presidency Banks should be amalgamated as suggested into one Central State Bank. I think the question was mooted and a good deal of discussion took place on the subject, but the result was that, as far as possible, the three Presidency Banks should be allowed to remain where they are. But how far a separate State Bank, apart from the Presidency Banks, a bank which might in its fundamental constitution approach as near as possible the Bank of England, might be established is, of course, a question for serious consideration by the Government and the Finance Department. I do not know whether this Council will act wisely in asking Government to appoint a Committee on this subject. As far as the private banking institutions are concerned, I do not see what would be the use of a Committee for this purpose. Everybody in India is fully alive to the fact that more extensive banking facilities are necessary and to the necessity of an organisation to promote the object. There is no speciality about it; it requires that the people should be taught how banking organisations could be established in each province. The only thing required is that the people themselves should have sufficient enterprise and enlightened self-interest to embark on

[10TH MARCH, 1919.] [*Sir Dinshaw Wacha; Mr. H. F. Howard.*]

such organisations for extensive industrial development. Self-help must be greatly stimulated. Nothing more than that is essential. However, if the Council is anxious that the Hon'ble Mr. Sarma's proposition, which is quite an academic one, may be put into effect, I have not the slightest objection. As far as civil charges are concerned, Members of Council may recollect that in this place I did bring forward this matter first to the notice of the Finance Minister who is now gone—Sir William Meyer. What I did say was this: that the net expenditure, wholly apart from the Army charges, was increasing, and that it was increasing in a larger ratio than that of net revenue. Let us put it in this way, that there is a net revenue showing in ten years a growth of only 10 per cent., while the net expenditure for the same period shows a growth of 13 per cent. Now, that is a state of finance which I do not consider to be very sound; because under those circumstances, the net expenditure would outrun the net revenue. That is my point; and I will relate to you where the fallacy lies. If the railway surplus, which now averages somewhere about 8 or 9 millions, is separated from the ordinary revenue accounts, it will be easily found that the ordinary revenue does not suffice for our expenditure. Our expenditure has increased enormously in the last ten years. If you would look into the figures of net revenue and expenditure, say, for the decade ending 1917 and if you would deduct the railway surplus from the net revenue, you will find that instead of having these large surpluses that have been shown in the past Financial Statements, there have been actual deficits. I went into the figures carefully some time ago and I am now speaking from memory; but it is a fact that in only two years during the ten years ending 1917 was there a surplus, apart from the railway surplus; that is to say, in the other years the revenue was a great deal less excluding the railway surplus to suffice to meet the increased expenditure. The other years really closed with a deficit which was concealed because of the inclusion of the railway surplus in the revenue accounts. That, I say, is not a state of things which ought to be allowed. It is financially unsound and now that the Hon'ble Sir James Meston has come and the war is over, I think it would be a very good thing if this part of the administration of civil expenditure was thoroughly overhauled. What I mean to say is this that expenditure under different heads, such as education, sanitation, police, law, etc., might be necessary; but the question is this, whether a Finance Minister should allow it or sit tight on the spending departments and say 'No, my revenues will not allow it and therefore I shall not allow larger expenditure; I will not allow my net revenue to be outrun by my net expenditure.' That is a point on which, I think, an experienced Finance Minister of the ability and acumen of the Hon'ble Sir James Meston can do more than any Committee of experts. More I need not say. There is, I admit, something in the contention of the Hon'ble Mr. Sarma that a Committee or some kind of inquiry is necessary for the purpose of investigating how far the civil charges have outgrown the revenue; but I am of conviction such a Committee cannot do any good. The question is one of practical finance. The Finance Minister ought never to allow the net expenditure to outrun the net revenue. That is my point."

The Hon'ble Mr. H. F. Howard:—"Sir, the Hon'ble Mr. Sarma's Resolution deals with two quite different matters, as he recognises, the common link being the studied moderation with which he has pitched the cost of them, as if he were to say, 'Let me have but a little'. Now, Government are very anxious to do what they can and they sympathise entirely with his object. As regards the question of banking, everybody of course—as the Hon'ble Sir Dinshaw Wacha says—realises the necessity and importance of banking development in this country. In fact the Hon'ble the Finance Member specifically referred to the importance of that question in his Statement where he said that any development in other ways, in the way of checking hoarding and in the way of a saner currency policy, must go hand in hand with the development of banking. It was a great disappointment to the Government five or six years ago when the Swadeshi banking movement, which seemed from all the outward signs to be set on a fair course, came to such horrible grief.

4-4 P.M.

[*Mr. H. F. Howard.*]

[10TH MARCH, 1919.]

So far as I can recollect, the smash commenced with the People's Bank in the Punjab with no less than 70 branches or so and a crore or more of deposits; but when that went down the road it was followed by the collapse of many others, including various mushroom institutions. Apart from the smaller institutions there were the Credit Bank in Bombay and a larger bank, the Indian Specie Bank. Sir, the collapse of those banks taught us one very important lesson, and that is, for banking development you must have sane and sound and trained bankers. It is the same question as that of the trained teachers, who are so necessary for real educational development. The present position is not without its hopeful signs that we are getting to be better off than we were before in this respect. We have seen the large industrial Bank of Messrs. Tata's started in Bombay which has been mostly, if not entirely, floated on Indian capital. And we have in Bombay on smaller lines a very successful little bank, the Central Bank, which has weathered all these storms, owing largely, I believe, to the great efficiency and commonsense and knowledge of its manager, Mr. Pochkhanawala. Mr. Pochkhanawala has had great difficulties to contend with, both in the waves of panic which at different times have swept over Bombay as the result of War conditions, and I believe even as the result of spiteful personal attacks made upon him. But I understand his bank stands stronger than it did before. We have again Sir Robert Aitken in the Bank of Bombay, who has been introducing, I understand, the policy of employing Indians to an increasing extent in his Bank and its branches. Well, Sir, every little helps and we hope that all these signs show that something is being done, not by Government, but by a more or less spontaneous process, which is of far more value than anything that Government can do.

"At the same time Government recognise that there are these large problems to which the Hon'ble Mr. Sarma has drawn attention. There is the question of general banking, which is bound up with the Chamberlain Commission's recommendations, and there are those perhaps no less important side lines, the question of industrial banking, in connection with which the Hon'ble Sir Thomas Holland's Committee has recommended the appointment of a small expert Committee, and there are other branches also. I need not run through them all; but perhaps one of the most important of them is the co-operative banking movement. Many of those interested in this movement have emphasised the importance of considering how far the Government should take a hand in supporting the central finance of the movement. Sir, it is impossible to say at this stage how far these various inquiries will ramify into one another; but Government are ready to agree, as far as industrial banking goes, that a Committee should be appointed. Its composition has not yet been considered, and that will have to be carefully thought out: it was proposed that it should be an expert Committee. The Government are quite ready to make such grant as may be necessary for that purpose. The amount proposed by the Hon'ble Mr. Sarma is so small that I am not quite certain whether it is necessary to include the particular sum mentioned by him in the Budget, but if he wishes us to do so I think, Sir, we can agree.

"The second portion of the Hon'ble Member's Resolution relates to a very much wider sphere. Here again, Sir, the question is one in which Government have definitely declared what their policy is. The Hon'ble Member's suggestion in this matter is also not a new one. There have been many of these recommendations for commissions to examine expenditure and to recommend measures for retrenchment. So far as I know, the last occasion on which a definite motion to this effect was before the Council was that moved by the late Mr. Gokhale in 1911. He was given on that occasion a very sympathetic reply by Sir Guy Fleetwood Wilson and he withdrew his motion. Later on, however, Government had an officer placed on special duty and compiled a lengthy report containing a very detailed examination of the growth of public expenditure in India over a period of ten years. I know this to my cost as I was officiating in the Finance

[10TH MARCH, 1919.]

[*Mr. H. F. Howard.*]

Department as Secretary, and this took me many hours a day for many weeks if not for several months. It was duly presented to Parliament and, I believe, it has thereafter reposed in the libraries; but nobody has shown any interest in it. That is apt to be the fate of all inquiries into public expenditure. Their results, however good the intentions with which they are started, are almost invariably infructuous. What usually happens on these occasions is that the factors responsible for the growth of expenditure are very well known from the outset. Take the factors on the present occasion. I will not take the Hon'ble Mr. Sarma's years, as the fact of the growth is admitted, but the two years quoted by one or two other Hon'ble Members the other day—the accounts for 1917-18 and our Budget estimate for next year. The figures mentioned by the Hon'ble Members in question were those for the growth under 'Salaries and expenses of Civil Departments', the growth being from £20·8 millions to £24·3 millions, or an increase of approximately £3½ millions in two years. Well, Sir, the main causes of that increase are two. The greater portion of the increase is due to expenditure on the beneficent services. Education accounts for £1½ millions; Medical Services £350,000; Sanitation £350,000; Agriculture £300,000, and the Scientific Services £100,000; or say £2,600,000 in round figures. The net balance of the increase (I say 'net' because there was an increase under some heads and a decrease under others) is due to the large increases in the salaries which it has unfortunately been necessary to sanction—I say unfortunately not because they are not deserved but because they were necessitated by the very high level of prices with which we are now faced. 'Police' is the largest item; under the head 'Police' there is an increase of £700,000. But an increase appears under practically all the heads. The facts are well known, and I do not think that Hon'ble Members would urge that we should not pay our servants a living wage; in fact we have heard Hon'ble Members sympathise with these services—for example Mr. Banerjea came to us the other day and said 'what about such and such a department? They are suffering great hardship.' That is just where it is. On the one side the Finance Department is asked to control this expenditure and on the other side we are accused by our own officers of not paying them a living wage. My only point in saying this is that the facts are very well known.

"Further, even assuming that at some time it may be desirable to appoint a Committee for the purpose of inquiring into the growth of expenditure, I submit that this is not the time. The five years in the immediate past which we are asked to examine are years entirely of abnormal expenditure due to the war, and an inquiry into expenditure of abnormal character can! produce no useful result. As to the future we are on the eve of the introduction of the reforms scheme and we may expect to see very shortly an entirely different line of demarcation as between Imperial and Provincial expenditure and resources. If a Committee set about these inquiries now they would have to travel all over India, and it would many years before they could hope to get to the bottom of even a small portion of the items which are covered by the Resolution. I submit it would serve no useful purpose whatever in anticipation of the separation of our finances which is contemplated to appoint any such Committee to hold an exhaustive inquiry. Again, one of the points pressed by the Hon'ble Mr. Gokhale when he moved a similar Resolution was that the Comptroller and Auditor-General should submit appropriation reports which would be published and put in the hands of Members of Council. The Comptroller-General does now submit appropriation reports; they are published and similarly the Accountants-General in the provinces submit similar appropriation reports, and I have never yet heard of any use being made by Hon'ble Members of Councils of these reports with the detailed information which they contain.

"The only other point to which the inquiry of such a Committee could be directed is the everlasting price question which underlies a great deal of the growth of expenditure. Sir, the last Committee on prices sat for over three years and produced an enormous number of volumes of very valuable statistical information supplemented by a very valuable report. But all that that report tells us is again practically what was known before, the main point being summed

[*Mr. H. F. Howard ; Sir Dinshaw Wacha ; Pandit* [10TH MARCH, 1919.]
Madan Mohan Malaviya.]

up in the Government Resolution on the subject. It was practically that the prices of Indian exports are governed by those prevailing in the world's markets and through the growing influence of foreign trade Indian prices, apart from temporary fluctuations resulting from the character of the seasons, tend to follow the same course as world prices. The position may have been affected to some extent by the abnormal conditions of the war as a result of which communications between countries have been restricted so that special Indian conditions may affect the position, but these disturbing factors must be transient. I feel, Sir, that if the Committee's energies were directed to that point of the inquiry, this could serve little useful purpose and they would find themselves in the position of poor Mrs. Partington who when last heard of was endeavouring to sweep back the Atlantic with a mop.

"There is only one other point which I need mention, namely, that referred to by the Hon'ble Sir Dinshaw Wacha on the question of the growth of our expenditure at a rate exceeding that of our gross revenue. I think I remember that he wrote to Sir William Meyer on the subject, and that we looked into it and we found we were largely assisted in meeting this growth of expenditure by our increasing railway surplus. But I do not know that that really affects the particular proposal which has now been made. He suggested also that there might be an overhauling of the whole position. I think that some such overhauling must necessarily take place in working out the detailed arrangements for the greater separation of the Imperial and Provincial spheres of finance."

4-18 P.M.

The Hon'ble Sir Dinshaw Wacha:—"I wish to say one word only. The railway surpluses actually conceal a large amount of expenditure growing from year to year. There will be more economy if this is made transparent. The railway surplus is the *deus ex machina* as opium revenue was."

4-19 P.M.

The Hon'ble Pandit Madan Mohan Malaviya:—"Sir, I am glad to know from the Hon'ble Mr. Howard's statement that the Government are going to appoint a Committee to consider the question of Industrial banks. I wish, however, to point out the urgent necessity of the Committee being asked to deal with the larger question of banking in general. My friend referred to the collapse of Swadeshi banks. He will be aware, I presume, that by this time one of the banks referred to, the People's Bank, has paid ₹ 17 annas in the rupee or is going to pay it. From the history of banking in the Punjab it is clear that these banks failed not for the fault of the management entirely, but owing to other reasons. I draw attention to this because it is likely to have an important bearing upon the question. There was a Committee appointed in the Punjab to inquire into the causes of the failure of these banks, of which the Hon'ble Mr. Maynard was the President. That Committee summed up the result of their investigation in the following words: 'Thus, speaking generally, our feeling is that the collapse can be referred to two fundamental causes:—(1) the inexperience and the defects of the machinery, inevitable to the starting of every new venture; (2) the lack of palliation or remedial action such as government itself, or quasi-government agencies, *i.e.*, a State-supported Provincial bank, might supply.' I refer to this to show the need for the Government widening the scope of the inquiry of the Committee which they propose to appoint. If the inquiry is confined to the case of Industrial banks only I fear that will not be enough.

"I would like to draw attention to one other circumstance. Mr. Howard spoke of the employment of Indians in banks started by private persons or bodies. I fear that Government does not yet realise that in this country, situated as it is, it is the duty of Government to organise banking and place it on a far better footing than heretofore. At present we are in a very unfavourable position as compared with Japan. At the time of the Restoration in 1868 ignorance concerning the methods of foreign finance, or of

[10TH MARCH, 1919.] [*Pandit Madan Mohan Malaviya ; Sir James Meston.*]

banking, or of joint stock companies was universal, although Japan was not entirely without some financial machinery. National finance and economy were both in a perilous condition. The Japanese Government took advice as to the system of banking. They sent men to other countries, America among them, and they introduced a well-considered scheme. They invited a gentleman from England to introduce the scheme. The first National Bank was established in Tokyo in 1873 and began business in less than ten months. There are now five kinds of banks in Japan, viewed in relation to the line of business respectively followed, namely, Home Trade, Foreign Commerce, Industry, Agriculture and Colonisation ; and in 1913 the total number of the banks was 2,152, of which 2,100 represented ordinary and savings banks at the end of the first half-year, and 52 the number of special banks at the end of the year. The paid-up capital of these banks amounted in 1913 to 436,188,271 yen, the reserve fund to 139,109,917 yen, the total deposits to 10,811,884,300 yen. I draw attention to this to show how much can be done if Government will take up the whole question in right earnest. There is a pressing need for having a net work of banks all over the country to help agriculture, trade, commerce and other purposes. The Committee which is going to be appointed should be instructed not to confine its attention to the question of industrial banks, but to the larger question of organising banks of different kinds which are needed for the development of the country. The case for a State bank has been strongly presented by the Hon'ble Mr. Sarma ; the Chamberlain Committee recommended that the question of a State bank should be investigated by a Committee. I maintain it is high time that this question was dealt with. Another matter to which I would draw attention in connection with this point is the necessity for Government taking steps to provide better training in banking and commerce for our young men. Commercial colleges are a growing necessity. The Maynard Committee pointed out that it was the want of business knowledge and experience on the part of company promoters and managers that was the primary cause of bank failures in the Punjab. It is necessary that the investing public should be protected against inexperience and from other incidental evils. There should be a regular system of commercial training where young men could qualify.

“ Lastly, I would say a word about the growth of civil expenditure. My friend the Hon'ble Mr. Howard said that this is not the right time for an inquiry. But in England during the war a National Retrenchment Committee was appointed to look into the question of expenditure. Happily the war is now at an end, and this in my opinion is the proper time for an inquiry into expenditure when experience gained in several directions is fresh. But not only this. While on the one hand my friend urged that this is not the time for examining the question of increases in expenditure, we find that the Secretary of State has granted increases of pay and pensions, and expenses are going up in other directions. If a Committee is appointed it could look into the whole question and suggest retrenchment. The country could then know whether the growing expenditure is justified, and the inquiry may lead to some economies being effected. The period is critical, expenditure has grown, and there is likely to be an increase of expenditure in several directions in the near future. This is therefore just the time when a Committee should look into the question and afford valuable help. I hope the Government will consider the matter and appoint a Committee to report to the Council. The question deserves looking into and should not be shelved any longer. I trust the proposal will be accepted.”

The Hon'ble Sir James Meston:—“ Mr. Howard has so fully and adequately dealt with the attitude of Government towards this Resolution that it is unnecessary for me to do more than to say a few words in explanation of one or two minor points. The Hon'ble Mover may naturally feel that we exhibit a certain amount of ingratitude in declining the help he has offered us in dealing with the very thorny and difficult question of banking. We are by

4-29 P.M.

[*Sir James Meston ; Pandit Madan Mohan Malaviya.*] [10TH MARCH, 1919.]

no means ungrateful, we are very anxious to have all the light that we can get on the subject, but there is a distinct danger of over-nursing a matter, the health of which depends very largely on spontaneous growth. At the present moment I confess I can see no clear advantages in undertaking this wide inquiry which Hon'ble Members press on us. If there are any obvious advantages, I can only repeat what my Hon'ble colleague, Sir William Vincent, said a little while ago, that we have sufficient on our hands to justify us in asking to be absolved from further investigations which are not of the first interest. Banking, for all practical purposes in India, may be divided into four heads. There is first general banking, the ordinary bank with which we are familiar with which we keep our accounts or our over-drafts; there is, secondly, the land mortgage bank, thirdly, the co-operative bank, and fourthly, the Industrial bank. These are the four branches with which India is mainly concerned. As regards general banking, we have to walk warily, because we come at once against sharp differences of opinion as regards State banking and the way in which it should be approached. We are not forgetful of the problem. We are not absolutely supine on the subject. We are endeavouring to ascertain the best way in which we can approach a difficult matter. And so I must leave the question of a State Bank alone for the present, I am not sure that I am convinced by my friend the Hon'ble Pandit Malaviya that it is the duty of the Government to establish model banks in the different provinces. It is a matter which I would very much rather wish was left to the people themselves

The Hon'ble Pandit Madan Mohan Malaviya :—" May I, Sir, explain? I did not mean that Government should only establish model banks. I said that Government should establish and regulate banks. I meant both."

The Hon'ble Sir James Meston :—" I accept the Hon'ble Member's correction. But I am afraid my difficulty still remains as it was. I have no objection to see strong banking laws, strong regulations for preventing dishonesty and fraud. But apart from that, it does seem to me that the best way in which a nation can work out its own banking salvation is by its own experiments and its own experiences. India, as we know, is making considerable progress in indigenous banking. Mr. Howard has shown how successful the development of indigenous banking has become in Bombay. It is spreading in all parts of the country. Every six months we hear of new institutions being established, and it is no secret, that through the agency of the Presidency Banks, State or quasi-State assistance and guidance are generously provided for young banking institutions which are able to establish their claims to consideration. It would clearly be a breach of confidence for me to go further than that at the present moment, but many Hon'ble Members here will know perfectly well what I allude to.

" Now coming to the second type of Banking, the Land Mortgage Bank, everybody will recognise that it is a very different sort of institution from the ordinary commercial bank. It must be an institution which is financed very largely by long term deposits in order to ensure that it shall not be embarrassed in its handling of advances to landlords and estate holders. It is a type of bank which I do hope to see established in this country, but I hope to see it done in every province or even in smaller areas in every province, started very largely by local enterprise and maintained under local supervision and control. It is the local knowledge and neighbouring control by groups of intelligent landlords that are going to make the land mortgage business a success in this country, and I do not think it is any use for Government to undertake work of this sort on a large scale.

" We then come in the third place to co-operative banking, and in regard to that inasmuch as a very influential Committee has quite recently reported

[10TH MARCH, 1919.] [*Sir James Meston ; Rao Bahadur B. N. Sarma.*]

and as action is now being taken on that Report, it is unnecessary for me to say more.

“ As regards Industrial Banks, the fourth and the last head of Banking, we have declared our willingness to accept the recommendations of Sir Thomas Holland's Commission, and we are prepared to act in accordance with its recommendations. If the Hon'ble Member wishes that the expenditure under Miscellaneous 32 be increased by Rs. 10,000 for the purpose of carrying out those recommendations, I shall most gladly consent to that being done.

“ Then, Sir, I turn to the second proposal of Mr. Sarma, to increase our expenditure by Rs. 30,000 towards the cost of a Committee to recommend measures for the retrenchment of the annual expenditure of the last five years. That again at the risk of apparent ingratitude I am obliged to resist. We are always glad of any help we can get in keeping down expenditure. I do not know that we always get that particular form of help in this Council, but we are always glad of whatever help we can get. But I do say, Sir, that this particular suggestion of the Hon'ble Mr. Sarma is at present wholly premature. The last five years have been entirely an exceptional period. Everything has been abnormal, and there is no use whatsoever in setting up the huge machinery of a big Committee to correct obvious abnormalities. They are going to correct themselves. Then you have prices rising still. You have salaries slowly rising behind them, and you have got the whole of the future of our salary and wage basis extremely indeterminate and uncertain. You must give the Departments breathing time till they settle down to new conditions. It may be that we are now at the turn of the tide, that prices will shortly fall, and the necessity for a further increase in wages and salaries may cease. Anyhow none of us know what is going to happen. There is no use investigating a question of that kind until we get to a more stable position. Finally, as Mr. Howard has emphasised, there is, in connection with the Reforms which are now impending, an absolute certainty of a very considerable increase in expenditure. The new régime, whatever else it is to be (I hope it is going to be a very great success), is going to be a very expensive thing. There is no question about that. Until therefore the normal state of things is restored, until we get the new apparatus of Government into working order, I can hardly imagine the necessity for an inquiry of this kind. In fact I cannot imagine a less suitable time for such an inquiry ; and therefore on behalf of Government I must oppose the second part of the Resolution.”

The Hon'ble Rao Bahadur B. N. Sarma:—“ We are grateful, Sir, to the Government for accepting the proposition dealing with the investigation in at least one branch of banking, namely, Industrial Banking. But I must confess that the replies to the other parts of the inquiries which I have suggested have been most disappointing and will leave a very painful impression in the country. The Government perhaps does not realise that in rejecting an inquiry into the possibilities of a State Bank which the Chamberlain Commission, a very authoritative Commission, suggested five years ago, in rejecting that proposal

4-37 P.M.

The Hon'ble Sir James Meston:—“ May I explain, Sir ? I have not objected to that, but we cannot undertake it at present.”

The Hon'ble Rao Bahadur B. N. Sarma:—“ I am glad I am corrected, because it will still leave some faint hope—five years is not too long a period. I hope we shall live to see that when Government's hands are free from other urgent work, they will be able to appoint a Committee to investigate into the possibilities of a State Bank, and to meet the peoples' wishes. People realise that though the individualistic attitude which was in vogue both in England and in India, has very very important possibilities and should not be overlooked, it has been played out, at any rate it should not be a working proposition in India, as it is not elsewhere. I hope that the Government, having

[*Rao Bahadur B. N. Sarma ; The Vice-President.*] [10TH MARCH, 1919.]

regard to the inaptitude of the people, you may say weakness of the people, you may say the ignorance of the people, ought to take up a more nationalistic, a more socialistic attitude with regard to their needs, and not refer to the individualistic policy always whenever some help is needed in this matter. And in this matter of banking, Sir, if the general banking which has ramifications into almost every other branch of banking and trade which is connected with the other branches, is neglected, and its improvement postponed, and, if you merely take up one, it will be attending to a branch instead of to the root, and I do not think that fruitful results will follow. I hope, therefore, Government will be able to find time to investigate the first branch also.

"Then coming, Sir, to the second question, namely, the appointment of a Committee to inquire and report on the retrenchment of the annual expenditure, I may be permitted to state that here again the Government reply means that we dare not risk an investigation into the annual expenditure of the country during the last five years. It comes to that virtually, or at any rate the implication is there. Well, I should have expected that when in the hurried days of the past large expenditure was incurred, that Government, of all departments, would welcome an inquiry of the kind I have suggested which would show that money has been well utilised having regard to the abnormal conditions which prevailed. They should therefore have welcomed an inquiry such as I have suggested even apart from its usefulness for the future. But has it no lessons for the future? I humbly submit that it has. The very reason that we have to differentiate between Imperial and Provincial finance seems to be the reason for inquiring into the growth of Imperial as well as Provincial expenditure so that we may know what is really Imperial expenditure and what is really Provincial expenditure, so that the Government of India may not take more from the provinces than is absolutely necessary for true Imperial needs, so that they may give the provinces all the legitimate help that is needed by them, which is only possible in the light of an inquiry such as the one I have suggested. We should have known then what revenue would have to be set apart to the Imperial Government. At any rate whether the Imperial Government from the revenues which it has would be able to help the Provincial Governments or would have to take as contributions something from the Provincial Governments. On a question of that description it is of very vital importance that we should know what the Imperial expenditure is, and therefore I should have thought the Government would have welcomed an inquiry of that sort. Apart from that, it is said that the rise of prices is so abnormal and has been so unusual that nothing which could be settled now would be of value a few years hence. I recognise the value of that reasoning to a certain extent, but because these prices have been rising there must be some constructive programme, some programme which will not result in expenditure being incurred in a haphazard manner, but according to a plan devised to meet needs as they may arise in certain eventualities. Supposing the prices increase to a certain extent, what shall be our policy; supposing they increase a little more, what will be our policy should be thought out beforehand? An inquiry like that might help the Government in formulating its policy previously and enabling it to fall back on that policy, instead of being driven into sanctioning four annas here, eight annas there, bargaining with the officials and saying 'would not this do?' and so on. I hope that this would be useful, and I therefore hope that, though the Government may decline to accept this part of the Resolution now they may be able to see their way in the near future to take action in this direction on their own initiative. I wish the two parts of my Resolution to be put separately."

The Hon'ble the Vice-President:—"If the Hon'ble Member would like to amend his Resolution, he may do so. I understand the only hope held out by the Hon'ble Member in charge was for a Committee on Industrial Banks. I shall put the Resolution in two parts as requested.

Part (a) was put to the Council and lost.

Part (b) was put to the Council and lost.

[10TH MARCH, 1919.] [*The Vice-President.*]

The Hon'ble Member then asked for a division on the Resolution as a whole and the Council divided as follows :—

Ayes—9.

The Hon'ble Mr. S. N. Banerjea.
 „ Raja of Mahmudabad.
 „ Pandit M. M. Malaviya.
 „ Mr. S. Sastri.
 „ Mr. B. N. Sarina.
 „ Mr. V. J. Patel.
 „ Maharaja of Cossimbazar.
 „ Sardar Sundar Singh.
 „ Mr. G. S. Khaparde.

Noes—31.

The Hon'ble Sir Claude Hill.
 „ Sir George Lowndes.
 „ Sir T. Holland.
 „ Sir William Vincent.
 „ Sir James Meston.
 „ Sir Arthur Anderson.
 „ Mr. W. A. Ironside.
 „ Mr. H. F. Howard.
 „ Sir James DuBoulay.
 „ Mr. A. H. Ley.
 „ Mr. W. M. Hailey.
 „ Mr. H. Sharp.
 „ Mr. R. A. Mant.
 „ Sir Godfrey Fell.
 „ Mr. F. C. Rose.
 „ Mr. C. H. Kesteven.
 „ Mr. D. de S. Bray.
 „ Lieutenant-Colonel R. E. Holland.
 „ Surgeon-General W. R. Edwards.
 „ Mr. G. R. Clarke.
 „ Mr. H. Moncrieff-Smith.
 „ Mr. C. A. Barron.
 „ Mr. P. L. Moore.
 „ Mr. T. Emerson.
 „ Mr. E. H. C. Walsh.
 „ Mr. C. A. Kincaid.
 „ Sir John Donald.
 „ Mr. P. J. Fagan.
 „ Mr. J. T. Marten.
 „ Mr. W. J. Reid.
 „ Mr. W. F. Rice.

he Resolution was therefore negatived.

he Council adjourned to Wednesday, the 12th instant, at 11 A.M.

DELHI ;

The 20th March, 1919.

H. M. SMITH,

*Offg. Secretary to the Government of India,
 Legislative Department.*

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 20th March 1919, based on the Indian Daily Weather Reports of the period.

1. Weather was settled during the first two days; conditions favourable to duststorms and thunderstorms appeared in the south of the Peninsula on the third day, which, spreading slowly to northern and central India during the rest of the week, gave rain in the Madras Presidency, Mysore, the Central Provinces, Bihar and Orissa, and Bengal.

2. *Burma*.—Mergui and Victoria Point were the only stations that reported rain.

Northeast India, including Orissa.—In Chota Nagpur nearly general rain fell on the 18th and local rain on the 17th; a few falls occurred also in Bengal and Bihar and Orissa on these days.

The United Provinces, Central India and the Central Provinces.—On the 19th there was nearly general rain in the east of the Central Provinces, with local rain in the Kumaon hills and a few falls in the west of the Central Provinces and the plains of the United Provinces; moderate rain was recorded at Pendra on two other days.

Northwest India.—Weather was rainless except for a few falls of rain or snow in Kashmir and Baluchistan.

The Peninsula.—Rainfall was nearly general in the southeast Madras on the 19th, and local in Mysore on the 18th and on the north Madras coast on the 19th; there were a few falls in Malabar and south Hyderabad during the week.

3. The chief amounts of rainfall reported were as follows:—

March	14th.	Sonamarg 0.63".
"	15th.	Mergui 0.43", Silchar 0.42" and Cochin 0.38".
"	16th.	Panjour 0.52", Cochin 1.65" and Kodaikanal 0.41".
"	17th.	Ranchi 0.87", Pendra 1.25" and Pamban 0.46".
"	18th.	Sambalpur 1.20", Ranchi 1.14", Hazaribagh 0.89", Gaya 0.38", Pendra 0.77", Mysore 0.91" and Ootacamund 0.78".
"	19th.	Mergui 1.00", Mukteswar 0.49", Pendra 0.75", Raipur 0.39", Jagdalpur 1.24", Tinnevely 1.14", Trichinopoly 1.60", Madras 1.96", Cuddapah 1.25", Nellore 0.91" and Masulipatam 0.90".

4. The week's rainfall was 20 per cent or more in excess in Orissa, Chota Nagpur, the Central Provinces East, Mysore and the Madras Presidency; and was 20 per cent or more in defect in the Bay Islands, Upper Burma, Assam, Bengal, the United Provinces West, the Punjab, Kashmir, the North-West Frontier Province, Baluchistan, Sind, Central India East, Berar and Hyderabad North. It was normal in Lower Burma, Bihar, the United Provinces East, the Central Provinces West and Hyderabad South. No rain usually falls at this time of year in Rajputana, Gujarat, Central India West, the Konkan and the Bombay Deccan.

The rainfall from the 29th November to date is 20 per cent or more in defect in the Bay Islands, Upper Burma, Assam, Bengal and Sind; and is 20 per cent or more in excess in Lower Burma, Bihar and Orissa, the United Provinces West, Kashmir, Gujarat, Central India, Berar, the Central Provinces, the Konkan, Hyderabad, Mysore, Malabar, the Madras Deccan and the Madras Coast North. In the remaining divisions the rainfall differs from the normal by less than 20 per cent.

Division.	RAINFALL DATA FOR WEEK ENDING ON 20TH MARCH 1919.			RAINFALL DATA FROM 29TH NOVEMBER 1918 TO 20TH MARCH 1919.			PERCENTAGE DEPARTURE FROM NORMAL.	
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or defect in inches.	Actual rainfall to date in inches.	Normal rainfall in inches.	Excess or defect in inches.	This week.	Last week.
1	2	3	4	5	6	7	8	9
Bay Islands	0	0.1	-0.1	8.3	10.6	-2.3	-22	-21
Lower Burma	0.2	0.2	0	2.0	1.8	+1.1	+61	+69
Upper Burma	0	0.1	-0.1	0.6	1.4	-0.8	-57	-54
Assam	0.1	0.7	-0.6	2.3	4.6	-2.3	-50	-44
Bengal	0	0.4	-0.4	1.5	2.6	-1.1	-42	-32
Orissa	0.4	0.2	+0.2	4.8	2.6	+2.2	+85	+83
Chota Nagpur	1.1	0.2	+0.9	6.7	3.2	+3.5	+109	+87
Bihar	0.1	0.1	0	2.5	1.7	+0.8	+47	+50
United Provinces, East	0.1	0.1	0	2.3	2.0	+0.3	+15	+16
United Provinces, West	0	0.2	-0.2	4.1	3.3	+0.8	+24	+32
Punjab, East and North	0	0.2	-0.2	4.2	4.3	-0.1	-2	+2
Punjab, South-West	0	0.2	-0.2	1.9	2.3	-0.4	-17	-10
Kashmir	0.1	0.6	-0.5	12.4	9.6	+2.8	+29	+37
N.-W. Frontier Province	0	0.4	-0.4	3.0	3.6	-0.6	-17	-6
Baluchistan	0	0.3	-0.3	3.8	4.5	-0.7	-16	-10
Sind	0	0.1	-0.1	0.6	1.0	-0.4	-40	-33
Rajputana, West	0	0	0	0.8	0.9	-0.1	-11	-11
Rajputana, East	0	0	0	0.9	1.1	-0.2	-18	-18
Gujarat	0	0	0	0.3	0.1	+0.2	+200	+200
Central India, West	0	0	0	2.0	0.6	+1.4	+233	+233
Central India, East	0	0.1	-0.1	4.7	2.3	+2.4	+104	+114
Berar	0	0.1	-0.1	3.7	1.6	+2.1	+131	+147
Central Provinces, West	0.1	0.1	0	6.3	1.7	+4.6	+271	+287
Central Provinces, East	1.1	0.3	+0.8	8.5	2.5	+6.0	+240	+236
Konkan	0	0	0	0.3	0.1	+0.2	+200	+200
Bombay Deccan	0	0	0	0.5	0.5	0	0	0
Hyderabad, North	0	0.1	-0.1	2.2	0.9	+1.3	+144	+175
Hyderabad, South	0.1	0.1	0	2.4	0.9	+1.5	+167	+187
Mysore	0.4	0.1	+0.3	1.7	1.1	+0.6	+55	+30
Malabar	0.6	0.3	+0.3	5.4	3.0	+2.4	+80	+78
Madras, South-East	0.7	0.2	+0.5	8.0	7.2	+0.8	+11	+4
Madras Deccan	0.4	0.1	+0.3	1.2	0.9	+0.3	+83	0
Madras Coast, North	0.4	0.1	+0.3	4.0	2.7	+1.3	+48	+38

GILBERT T. WALKER,
Director General of Observatories.

Dated the 20th March 1919.

R. A. MANT,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for week ending Saturday, 15th March 1919.

Burma.—The week was rainless. Plucking of tobacco in two Lower Burma districts, harvesting of miscellaneous dry crops and cultivation of spring crops in Upper Burma are proceeding. Plucking of cotton has been completed. Standing crops are generally good. Cattle are generally healthy. The price of unhusked rice in Rangoon has risen further to Rs. 129 per hundred baskets and is much above normal. The market for white rice is firm at Rs. 325 per hundred baskets for specials.

Assam.—The weather was dry and windy. Rain is wanted for agricultural operations and growth of crops. Harvesting of mustard is nearly finished. Pressing of sugarcane, pruning of tea and ploughing for autumn rice and jute continue. Sowing of autumn rice has commenced. Outturns and prospects are generally fair but those of spring rice are indifferent. Cattle disease is reported from one district. The price of common rice is practically stationary. Fodder is insufficient in Surma Valley, Khasi and Jaintia hills. Water is insufficient in Sibsagar.

Bengal.—The weather was hot and dry. There was no rain. Agricultural operations are being retarded owing to drought. Prospects of standing crops are reported generally unfavourable. Harvesting of spring crops is in progress. The average price of common rice has risen by 1.9 per cent. Distress continues in Bankura and Brahmanbaria in Tippera. Agricultural loans and gratuitous relief are being distributed. About 3,660 persons in Bankura and 500 persons in Brahmanbaria put to relief works. Fodder is insufficient in places in Dinajpur, Bogra, Tippera and Noakhali.

Bihar and Orissa.—There was practically no rain during the week. Preparation of lands for the next season's crops, planting of sugarcane and harvesting of spring crops continue. Pressing of sugarcane is nearing completion. Standing crops are doing well. The daily average number of persons attending test works was 1,077 in Angul and 14 in Ranchi. Gratuitous relief was given to 682 persons in Cuttack and 7,437 persons in Angul. The price of common rice has risen in six districts, fallen in four and remained stationary in the remaining districts as compared with that of the preceding week. Cattle disease is reported from twelve districts.

United Provinces.—There was light and scattered rain during the week. Slight damage by hail is reported from Unao. Fields are being prepared for sugarcane and extra crops and sowings continue. Harvesting of spring crops is progressing. Irrigation of poppy, spring and extra crops continues. Pressing of sugarcane is nearing completion. Standing crops are doing well. Prospects are favourable. Very little cattle disease is reported. Condition of agricultural stock is on the whole good. Fodder continues to be scarce in some districts. Forest hay is being imported. Water is sufficient. Market supplies are adequate. Prices are stationary with a tendency to fall.

The weekly report on scarcity is as follows:—Light rain fell in Etawah, Jhansi and Hamirpur districts. No damage to crops is reported. Fields are being prepared for extra crops. Harvesting of spring crops continues. Standing crops are doing well. Condition of agricultural stock is generally satisfactory. Fodder is still generally deficient and the supply of hay from good forests is limited by shortage of railway transport. Water is sufficient. Markets are reported to be well stocked though prices continue to rule high. Price basis in Garhwal 4 seers, Jalaun and Jhansi 7 seers and elsewhere $6\frac{1}{4}$ seers per rupee. Small-pox and plague are reported from a few villages of Benares, otherwise public health is generally good. Physical condition of people on relief works is fair. No wandering or emaciation is noticeable. Distress is still reported to be acute in Jumna Chambal tract of Etawah. Some emigration is again reported from Hamirpur. There is no marked increase in crime in Banda. Gratuitous relief is being localised and reduced with the advent of spring harvest which is also rapidly reducing numbers on works. Numbers relieved on 15th:—Garhwal gratuitous 911; Etawah works 11,729, aided works 478, private 570, gratuitous 3,092, total 15,869; Benares gratuitous 1,673, Jalaun works 246, private charity 9, poorhouse 17, gratuitous 919, total 1,491; Jhansi works 68, poorhouse 11, gratuitous 499, total 578; Hamirpur works 577, poorhouse 191, gratuitous 3,697, total 4,465; Banda works 276, poorhouse 69, gratuitous 6,838, total 7,183; Agra works 669, Fatehpur works 470, Basti works 1,608.

Punjab.—Light rain fell in parts of a few districts, elsewhere the weather remained dry. Condition and prospects of wheat and other spring crops are average to good on irrigated and below average to average on unirrigated areas. Rain is still wanted for unirrigated crops. Sowings of extra spring crops and sugarcane continue and those of cotton have commenced in a few districts. Area sown is generally normal. Cattle are generally healthy but dry fodder is scarce in most districts. Green grass is available. Water for drinking and irrigation purposes is generally sufficient. Prices have fallen slightly but are generally above scarcity rates. Prices of wheat :—Rawalpindi 5½, Ferozepore and Lahore 6½, Lyallpur 6½ and Ambala 6½ seers per rupee.

North-West Frontier Province.—Slight rain fell throughout the province. More rain is still wanted in Dera Ismail Khan. Condition of standing crops both on irrigated and unirrigated lands is average in Peshawar and Bannu and below normal in Dera Ismail Khan. Extra spring crops and sugarcane are being sown in Peshawar district. Prices of wheat :—Peshawar 7½ and Dera Ismail Khan 6½ seers per rupee.

Jammu.—No rain fell during the week. Prices are stationary.

Kashmir.—Report not received.

Rajputana.—The weather was clear and is getting hot. Conditions of standing crops on irrigated areas are generally fair. Harvesting has commenced in most places. Cattle are in a losing condition. Mouth disease and rinderpest are reported in certain places. Fodder is very scarce and cattle are being fed on leaves of trees. Prices are high but stationary. Grass takavi is being distributed in Bharatpur and Ajmer-Merwara. Numbers relieved in Karauli :—works 554, gratuitous 93, total 647. Number attending test works, Merwara 30. Number gratuitously relieved will be reported next week.

Central India.—No rain fell during the week. Spring crops are being irrigated and harvested. Additional spring crops are being sown and sugarcane planted. Gwalior sugarcane is being irrigated in Malwa. Land is being prepared for autumn crops in Indore. Standing crops and probable outturn are fair except in parts of Gwalior, Malwa and the Southern States. Agricultural stock is bad in parts of Gwalior and fair elsewhere except for cattle disease in parts of Bhopal and the Southern States. Scarcity of fodder prevails in Gwalior, Indore, Bundelkhand and in parts of Malwa and the Southern States. Prices are high but stationary. Opium is being weeded in Gwalior and is fair in Indore and Malwa.

*Report on scarcity is as follows :—*Distress in Bundelkhand is increasing but numbers on works have been reduced owing to spring harvesting. There is no wandering or emaciation. Relief measures are adequate. Suspensions of land revenue have been granted and takavi advanced for subsistence, deepening of wells, buying fodder and improving land. Public health is good. There is no epidemic. Prices are stationary, ranging from 5½ to 8 seers per rupee, except in Bijawar where *kodon* and *kutki* are available from 10 to 11 seers per rupee. Numbers on relief in thousands :—Works 6·7, gratuitous 2·1, total 8·8.

Central Provinces.—The weather continues to be clear and occasionally cloudy. Days of harvesting of spring crops are well advanced and prospects are generally fair to good. Threshing and winnowing have also begun in places. Pressing and sowing of sugarcane are in progress in cane growing districts. *Mohwa* crop has been slightly damaged by hail in Hoshangabad and is poor in Bhandara. It is getting ripe in Betul and Raipur. Fodder is dear or scarce in parts of Hoshangabad and Bernar. Agricultural stock is generally in good condition but cattle disease is reported from places in five districts. Relief measures are proceeding in parts of Buldana, Damoh, Jubbulpore, Mandla, Betul and Chanda *samindaris*. Labour is scarce in parts of Bhandara and Balaghat. There are no market variations in prices but they show a distinct downward course.

Report on scarcity not received.

Feudatory States :—Spring harvesting is proceeding.

Bombay.—Standing crops are fair to good. Cotton picking is nearing completion. Preparations are being made for the next season's cultivation. Fodder supply is generally insufficient but supplies continue to be moved to the worst affected areas under Government arrangements. Agricultural stock is generally sufficient but cattle are deteriorating except in Konkan. Irrigation is generally deficient. Prices of foodgrains are high but generally steady.

*The report on scarcity is as follows :—*No rain fell during the week in areas of scarcity or famine. Relief works are in progress in Ahmednagar, parts of Panch Mahals, Broach, Poona and Satara. Test works are open in Panch Mahals, Kaira, Broach, Poona and Palitana State in Kathiawar Agency. One poorhouse was open at Chembur in Thana district for receiving destitute immigrants into Bombay city. Number of inmates on

15th instant:—687. Numbers of persons on relief works including dependants on last day of week ending 15th March were:—works:—Panch Mahals 11,676, Broach 798, Ahmednagar 22,400, Poona 14,512, Satara 1,282, total 50,718. Numbers on gratuitous including village servants:—Ahmedabad 2,980, Panch Mahals 11,820, Kaira 7,395, Broach 2,629, Kathiawar 2,316, East Khandesh 132, West Khandesh 1,642, Ahmednagar 9,700, Poona 5,739, Sholapur 123, Satara 3,293, Bijapur 3,695, Belgaum 2,347, total 53,811; Native States in Kathiawar Agency:—Palitana 269. Numbers on test works were:—Panch Mahals 201, Kaira 442, Broach 176, Poona 1,467, total 2,286; Native States: Palitana 22. Distress is deepening in Panch Mahals and Broach and is likely to increase from April. People on relief are in good condition. No increase in mortality is reported. Medical arrangements are adequate. Crime is generally normal. No wandering or emaciation is noticed. Public health is generally good. Cheap grain shops continue working in Kathiawar, Khandesh, Nasik and Bijapur. Private charitable relief is being organised and distributed in most districts. Supply of fodder and water is generally insufficient. Fodder is still being supplied to affected areas under Government arrangements. Condition of cattle is bad in many places. Bombay Presidency Famine Relief Fund is affording assistance in supply of fodder and other forms of relief.

Hyderabad.—No rain fell during the week. Spring harvest continues. Crop is fair to good except in Aurangabad, Bir and Warangal districts and parts of Medak, Mahbubnagar and Nalgonda districts. Late rice is being weeded. Cattle are healthy. Fodder scarcity fell in most districts. Prices of grains continue to be abnormally high. *Juar* is selling at $3\frac{1}{4}$ seers per rupee in the Karimnagar districts. Famine has been declared in parts of Aurangabad, Bir and Medak districts and scarcity in parts of Mahbubnagar, Nalgonda and Warangal districts. Rupees 37,75,000 have been sanctioned to relieve distress.

Mysore.—The week was rainless. Standing crops are in fair to good condition. Harvested sugarcane and *vagi* outturn are poor to fair. Cattle are generally healthy. Water is available. Fodder is becoming scarce and dear. Prices are high and rising. Prospects of season are fair.

Coorg.—The week was rainless. Picking of coffee and threshing of rice are nearing completion. Water and fodder for cattle are sufficient. Prices of foodgrains are high and rising. Public health is fair.

Madras.—Rainfall was light in Cochin and not elsewhere. Standing crops are fair generally but are withering in limited areas in parts of Anantapur, Chingleput, South Arcot, Coimbatore and Madura. Paddy has been affected by disease in parts of one taluk in South Kanara. Harvests of paddy, sugarcane and dry crops are limited with outturn sometimes fair but poor in parts of fourteen districts. Late sowings of paddy and dry crops are proceeding under wells and tanks to a small extent. Condition of cattle is good generally. Water is insufficient except in Ganjam, Nellore, Chingleput, Malabar and the Hills. Pasture is sufficient except in parts of fourteen districts. Fodder is insufficient in parts of six districts. Prices are fairly steady. Prospects are fair generally but bad in parts of Vizagapatam, Bellary, Chittoor and North Arcot.

Special report for Ganjam is as follows:—Famine has been declared in Goomsur and Udayagiri Agency. Ganjam Khonds and Panos are mostly affected. People are resorting freely to works. There is no marked foreign influx. Condition of people on relief is generally fair. Public health is fair though small-pox and cholera prevail in parts. There is no emaciation except some cases among children. Relief measures are adequate. Distribution of cloths has been provided by private subscriptions. Suspensions and remissions of land revenue are being granted and State loans advanced wherever necessary. Price of rice is 5.4 seers per rupee. Numbers on works 5,752, gratuitous 2,290, total 8,042.

R. A. MANT,

Secretary to the Government of India.

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.
(FAMINE.)

Statement showing the number of persons on relief works and in receipt of gratuitous relief in the Districts of British Provinces and in Native States affected by famine or scarcity in India.

For the week ending 22nd February 1919.

No.	Name of District or State.	AREA UNDER FAMINE BELIEF.							TRACTS UNDER "SCARCITY" AND "OBSERVATION AND TEST."	
		Area affected in square miles.	Estimated population of area in column 3.	Number of persons employed on relief works.	NUMBER OF PERSONS ON GRATUITOUS AND SPECIAL RELIEF.		Total.	Grand total on relief.	Number of persons on test works.	Number of persons in receipt of gratuitous relief.
1	2	3	4	5	6	7	8	9	10	11
UNITED PROVINCES.				BRITISH PROVINCES.						
1	Garhwal	295	81,919	...	...	...	...	...	...	801
2	Etawah	600	200,000	...	...	...	...	...	9,760	2,257
3	Benares	766.87	503,021	...	...	...	...	...	...	1,620
4	Jhansi	3,618	676,381	...	...	...	...	...	194	49
5	Jalaun	1,565	409,082	...	...	...	...	...	336	787
6	Hamirpur	2,292	465,223	...	...	...	...	...	880	3,910
7	Banda	2,948	657,237	...	...	...	...	...	5,582	6,678
8	Allahabad	2,858	1,467,136	...	...	...	...	...	205	...
9	Agra	1,855	1,021,847	...	...	...	...	...	384	...
10	Fatehpur	1,642	676,939	...	...	...	...	...	415	...
11	Cawnpur	145	52,000	...	...	...	...	...	126	...
	Total, United Provinces .	18,584.87	6,210,788	...	...	...	...	...	17,971	16,102
BIHAR AND ORISSA.										
1	Ranchi . . . . .	...	...	...	...	...	...	...	34	...
2	Angul . . . . .	...	...	...	...	...	...	...	762	2,339
	Total, Bihar and Orissa .	...	...	...	...	...	...	...	796	2,339
BOMBAY.										
1	Panoh Mahala . . . . .	...	...	6,315	...	...	...	...	...	2,411
2	Ahmednagar . . . . .	...	...	15,800	...	...	...	...	...	9,350
3	Poona . . . . .	...	...	9,847	...	...	...	...	741	4,805
4	Kaira . . . . .	...	...	...	...	...	...	...	449	7,012
5	Bronch . . . . .	...	...	...	...	...	...	...	379	1,866
6	Kathiawar . . . . .	...	...	...	...	...	...	...	...	1,622
7	West Khandesh . . . . .	...	...	...	...	...	...	...	...	585
8	Satara . . . . .	...	...	...	...	...	...	...	226	3,197
9	Belgaum . . . . .	...	...	...	...	...	...	...	...	1,677
10	Thana . . . . .	...	...	...	...	...	...	...	...	430
	Total, Bombay . . . . .	...	...	81,962	...	...	...	...	1,795	32,455

Statement showing the number of persons on relief works and in receipt of gratuitous relief in the Districts of British Provinces and in Native States affected by famine or scarcity in India—contd.

For the week ending 22nd February 1919.

No.	Name of District or State.	AREA UNDER FAMINE RELIEF.							TRACTS UNDER "BOARDS" AND "OBSERVATION AND TEST."	
		Area affected in square miles.	Estimated population of area in column 3.	Number of persons employed on relief works.	NUMBER OF PERSONS ON GRATUITOUS AND SPECIAL RELIEF.			Grand total on relief.	Number of persons on test works.	Number of persons in receipt of gratuitous relief.
					Dependants of relief-workers, relieved on works.	Relieved in villages, kitchens, poor-houses, etc.	Total.			
1	2	3	4	5	6	7	8	9	10	11
CENTRAL PROVINCES.										
1	Saugor	704	81,835	...	...	...	...	...	374	47
2	Chanda	3,089	60,774	...	...	...	...	...	...	376
3	Seoni	1,459	154,810	...	...	...	...	...	1,124	1,038
4	Damoh	2,816	333,047	...	...	...	...	...	2,817	3,177
5	Jubbulpore	3,912	745,892	...	...	...	...	...	2,014	8,407
6	Betul	3,872	390,386	...	...	...	...	...	3,390	1,085
	Total, Central Provinces . .	15,852	1,775,744	...	...	...	...	...	9,719	14,130
MADRAS.										
1	Ganjam . . . . .	...	...	...	...	...	...	...	13,414	4,037
	Total, Madras . . . . .	...	...	...	...	...	...	...	13,414	4,037
CENTRAL INDIA.										
NATIVE STATES.										
1	Orchha State	2,079	230,032	1,146	400	...	1,546	...	Not received.	Not received.
2	Samthar State	180	31,908	430	128	...	558	...	...	...
3	Charkhari State . . . . .	...	...	...	...	...	...	...	...	...
4	Amargarh State	802	87,093	1,760	642	...	2,402	...	...	...
5	Bijawar State	973	125,202	390	87	...	477	...	...	...
<i>Northern.</i>										
6	Sarila State	3,528	6,712	910	413	...	1,323	...	...	...
7	Beri Jagir . . . . .	...	...	...	...	...	...	...	...	...
8	Gaurihar Jagir	71	8,451	1,413	34	...	1,447	...	...	...
9	Jigui Jagir	18	3,598	426	201	...	627	...	389	...
<i>Western.</i>										
10	Banka Pahari Jagir . . . . .	...	...	...	...	...	...	...	...	...
11	Bijna Jagir	8	1,326	...	46	...	46	...	...	...
12	Dhurwa Jagir	15	1,530	...	32	...	32	...	...	...
13	Tori-Fatehpur Jagir . . . . .	...	...	35	...	...	35	...	...	...
<i>Headquarters.</i>										
14	Lugasi Jagir	4,533	6,738	18	147	...	165	...	...	...
15	Nowgong Cantonment . . . . .	...	...	...	...	...	...	...	...	...
16	Nagawan Bobai	1,225	2,393	44	69	...	113	...	...	...
17	Bilehri Muafi . . . . .	...	3,000	...	66	...	66	...	...	...
<i>Central.</i>										
18	Alipur Jagir	73	16,146	432	107	...	539	...	...	...
19	Garrauli Jagir	39	5,222	281	111	...	392	...	...	...
20	Bihat Jagir	16	5,387	...	...	...	...	...	...	...
	Total, Central India States . .	18,560	534,738	7,285	2,483	...	9,768	...	...	...
RAJPUTANA.										
1	Todgarh . . . . .	...	...	...	...	...	...	...	...	102
2	Karauli . . . . .	...	...	637	...	...	...	...	...	...
	Total, Rajputana States . . .	...	...	637	...	...	...	...	...	102
BOMBAY NATIVE STATES.										
1	Kathiawar . . . . .	...	...	...	...	...	...	...	...	241
2	Palitana . . . . .	...	...	...	...	...	...	...	...	125
3	Limbdi . . . . .	...	...	...	...	...	...	...	...	...
	Total, Bombay Native States . .	...	...	...	...	...	...	...	...	366

R. A. MANT,
Secretary to the Government of India.

GOVERNMENT OF INDIA.
DEPARTMENT OF EDUCATION.

SANITARY.
PLAGUE.

Delhi, the 21st March 1919.

The following statement of plague seizures and deaths reported in India during the week ending the 8th March 1919 is published for general information :—

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BOMBAY PRESIDENCY AND SIND.	Northern	Bombay City	9	8
		Broach District	10	6
		Thana District	2	3
	Central	Ahmednagar District	13	9
		Satara District	30	18
		West Khandesh District	8	2
		Nasik District	4	2
		Sholapur Town	4	3
		Sholapur District	4	1
		Ratnagiri Port	15	10
	Southern	Belgaum District	27	16
		Dharwar District	39	17
		Bijapur District	9	5
	Sind	Karachi Town and Port	2	2
	Political Charges.	Baroda State	8	6
		Kolhapur and Southern Mahratta Country States	13	9
		Mangrol Port	1	...
		Kathiawar Agency	6	3
	TOTAL .			199	120
MADRAS PRESIDENCY.	...	Madras City	1	1
		Anantapur District	4	3
		Coimbatore District	99 (a)	68 (a)
		Cuddapah District	1	1
		Bellary District	25	12
		Chittoor District . . . . .	...	1
		Kurnool District	1	3
		Salem District	35 (b)	25
		Guntur District	83	26
		Nilgiris District	8	2
		Trichinopoly District	15	14
		TOTAL .			217	156
BENGAL.	Presi- dency.	Calcutta	17	14
		24-Parganas District	8	1
		TOTAL .			20	15

(a) Two imported.

(b) One imported.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BIHAR AND ORISSA.	Patna	Patna Town	1	1
		Patna District	27	25
		Gaya District	63	34
		Shahabad District	46	54
	Tirhut	Saran District	301	243
		Champaran District	11	11
		Muzaffarpur District	113	109
		Darbhanga District	190	194
	Bhagalpur	Bhagalpur Town	139	80
		Bhagalpur District	167	107
		Monghyr District	273	173
	Ranchi	Palamau District	3	1
		TOTAL	1,334	1,042
UNITED PROVINCES.	Meerut	Bulandshahr District	94	31
	Mohil-khand.	Bijnor District	1	11
	Allahabad	Farrukhabad District	16	16
		Cawnpore District	22	23
		Fatehpur District	2	4
		Allahabad District	19	19
	Benares	Jaunpur District	8	8
		Ghazipur District	120	110
		Ballia District	345	342
	Gorakhpur	Gorakhpur District	367	275
		Basti District	76	67
		Azamgarh District	249	193
	Lucknow	Lucknow District	20	20
		Rae Bareilly District	1	2
	Fyzabad	Fyzabad District	5	7
		Gonda District	1	3
		Bara Banki District	32	32
		TOTAL	1,388	1,164
PUNJAB.	Ambala	Hissar District	8	6
		Rohtak District	149	128
		Gurgaon District	1	...
		Ambala District	9	9
	Jullundur	Hoshiarpur District	4	4
		Jullundur District	18	10
		Ludhiana District	1	1
		Ferozepore District	36	12
	Lahore	Lahore District	22	9
		Gurdaspur District	2	2
		Sialkot District	1	1
		Gujranwala District	4	4
	Rawalpindi	Jhelum District	4	3
		Rawalpindi District	6	6
		Attock District	32	19
	Multan	Montgomery District	5	4
		Lyallpur District	4	7
		Jhang District	1	...
	Native States.	Patiala State	43	43
		Jind State	21	20
		Bahawalpur State	9	2
		TOTAL	980	290

In the return for the weeks ending 2nd February and 1st March 1919, the following additions should be made:—
 Bihar and Orissa week ending 22nd February—Muzaffarpur District add 24 cases, 24 deaths.
 United Provinces week ending 1st March—Bijnor District add 39 cases, 17 deaths.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BURMA.	Pegu	Rangoon Town	38	34
		Insein District	1	1
		Tharrawaddy District	17	18
		Pegu District	6	5
		Prome District	4	5
	Bhamo	Bassein Town	16	14
		Bassein District	2	2
		Henzada District	1	1
		Manbin District	2	2
	Tenasserim.	Toungoo District	5	4
		Thalon District	3	3
		Moulmein Town	1	1
	Mandalay	Mandalay Town	40	36
		Bhamo District	5	4
	Sagaing.	Shwebo District	4	3
		Sagaing District	45	41
		Lower Chindwin District	23	18
	Magwe	Minbu District	23	23
		Magwe District	1	1
	Meiktila.	Myingyan District	48	46
		Yamethin District	4	1
	TOTAL		289	263
CENTRAL PROVINCES.	Nagpur	Nagpur Town . . . . .	...	1
		Nagpur District	68	31
		Bhandara District	24	25
		Balaghat District	9	8
	Jubbulpore	Seoni District	27	20
	Nerbudda.	Betul District	12	8
	TOTAL		140	93
MYSORE STATE.		Bangalore Civil and Military Station	32	28
		Bangalore City	3	5
		Bangalore District	46	25
		Mysore City	4	5
		Mysore District	19	9
		Kadur District	20	14
		Shimoga District	8	2
		Kolar District	34	29
	TOTAL		166	117

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
HYDRABAD STATE.	...	Nander District	130	101
		Gulburgah District . . . . .	...	1
		Usmanabad District	7	8
		Bidar District	12	9
		Medak District	25	20
		Nizamabad District	8	14
		Mahbubnagar District	7	4
		Hyderabad City and Suburbs	182	171
		Hyderabad Residency Bazars	23	21
		Atrafbaldah Sarfikhaz District	19	18
		Abilabad District	11	4
		Nalgonda District	5	5
		TOTAL		429*	376*
CENTRAL INDIA.	...	Gwalior State	8	5
		Rewa State	35	20
		Bhopal State	7	7
		Sehore Cantonment	3	3
		TOTAL		53	35
RAJPUTANA.	...	Bharatpur State	6	6
		TOTAL		6	6
GRAND TOTAL			4,621	3,667

* Includes previous weeks. The actual number of cases and deaths during the week ending March 8th were 248 and 228, respectively.

The number of cases and deaths reported during the corresponding week of 1918 were 40,361 and 32,217 respectively.

As compared with the previous week of this year there is a slight increase in the mortality in the United Provinces, Punjab, and the Mysore and Hyderabad States.

DELHI:
The 21st March 1919.

F. H. G. HUTCHINSON, LIEUT.-COL., I.M.S.,
Offg. Sanitary Commissioner with the
Government of India.

H. SHARP,
Offg. Secretary to the Government of India.

Jammu-Kashmir (Native State Section)		1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	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No. 2125-C.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

POLICE.*Delhi, the 21st March 1919.***RESOLUTION RE THE ADMINISTRATION OF THE INDIAN ARMS ACT.****RESOLUTION.**

For many years past the administration of the Indian Arms Act has been the subject of adverse criticism, mainly because European and East Indian subjects of His Majesty are exempted from the obligation to take out licenses for the possession of firearms, while Indians, outside certain privileged classes, have to apply for licenses and even if successful in their applications, can in most cases obtain them only after enquiries as to their status and character. The Government of India have for some time past been anxious to remove this racial discrimination and to minimise the delays and inconvenience which necessarily attend the present system of administering the law, and they have had prolonged correspondence with local Governments on the details of this intricate and difficult subject.

2. Some critics of the existing system demand the repeal of the Act, or in the alternative its administration on a purely fiscal basis, whereby any one desiring a license could secure it without question, on payment of the prescribed fee. The Government of India doubt whether the serious objections to so simple a solution of the problem have been fully realised by those who advocate it. In their responsibility for the maintenance of order and tranquillity the Government of India are bound to take into account the effect which an unrestricted dissemination of firearms throughout the country-side might have upon serious crime. They cannot overlook the likelihood of such weapons being freely used in the dacoities, faction fights, and agrarian and religious riots which figure so frequently in the records of our criminal courts. In more than one province firearms illicitly obtained have during recent years played an appreciable part in serious crime, and the Government of India cannot contemplate with equanimity the similar use of such weapons in other provinces. They apprehend that if there were no restrictions on the possession of firearms by lawless characters, such an increase in crimes of violence might ensue as would endanger the security of the country, and that it would be necessary largely to increase the number of armed police and to improve their equipment.

3. The Government of India have decided, therefore, that the question cannot be dealt with on these lines. They have considered the possibility of abolishing all exemptions and requiring every one from the highest authorities downwards to take out a license for the possession of firearms. Enquiries showed the objections to this course. There is every reason to believe that a general cancellation of exemptions would be regarded as withdrawing a valued privilege if not as a mark of mistrust.

4. After repeated examination of the question the Government of India decided that the best chance of solving the problem lay first in rigidly restricting the number of exempted persons and secondly in arranging that persons of recognised status and character should, without distinction of race, ordinarily be entitled to obtain licenses for the possession of firearms without enquiry or delay. While details were still under discussion the following resolution was moved in the Imperial Legislative Council and accepted by Government on the 19th September 1918 :—

“ This Council recommends to the Governor-General in Council that a Committee of official and non-official members of this Council be appointed to consider and report to the Governor-General in Council to what extent the Indian Arms Act and the rules thereunder can be amended ”.

The whole question was then laid before a Committee composed partly of official and partly of non-official members of the Council, and the Government of India are now in a position to formulate the conclusions reached after examination of the report of this Committee. These are as follows :—

- (1) All arms other than firearms and also firearms of an obsolete character possessing a purely antiquarian value will be exempted from all the prohibitions and directions contained in the Arms Act, except in Burma, the Punjab and the North-West Frontier Province, provided that any local Government may retain the existing restrictions for particular weapons or in particular areas where such a course is necessary in the interests of law and order.
- (2) All distinctions of a racial character will be abolished, but a restricted schedule of exempted persons as appended hereto will still be retained, the privilege being subject to the same restrictions in respect of the number and description of weapons as at present.
- (3) Exempted persons will not be required to register their weapons but power will be reserved to the Government of India and the local Governments and Administrations to require the registration of rifles, revolvers and pistols in the possession of such persons where necessary.
- (4) The great land-holders included in entry (6) of the schedule appended, who at present enjoy exemption in respect of weapons in the possession of their retainers, will in future be allowed exemption in respect of a fixed number of retainers whose weapons will be registered annually as retainers' weapons, their number and description only being specified.
- (5) To persons of approved character and status licenses for the possession of rifles (other than those of prohibited bores) and smooth bores will ordinarily be issued on application and without previous enquiry. It will be for local Governments to prescribe for each province the qualifications entitling any person to this privilege, but subject to any such orders the Government of India consider that the following qualifications should be sufficient :—
 - (i) Membership of any order established by the Crown, or the possession of a title conferred or recognised by the Government of India or of the Kaiser-i-Hind Medal or a certificate of honour.
 - (ii) Membership, past or present, of the Indian or a Provincial Legislative Council or inclusion in the list of Provincial Darbaris.
 - (iii) Payment of not less than R1,000 per annum land revenue or R250 in road and public works cesses.
 - (iv) Payment of income-tax on an income of not less than R3,000 for a period of three years.
 - (v) Being a Government officer in receipt of not less than R250 per month.
 - (vi) Being a commissioned or gazetted officer of His Majesty's Military or Naval Forces or His Majesty's Indian Marine Service or a commissioned Indian officer of the Imperial Service Troops in active service.
 - (vii) Being a pensioned officer who before retirement was by virtue of his official position included in any of the classes described in (v) or (vi) above.
- (6) Persons who have hitherto enjoyed exemption but are not included in the new schedule of persons exempted will be required to take out licenses, but it will be open to the local Government to treat them as entitled to the privilege described in clause (5) above, provided that there is no race discrimination.

(7) The following changes will be made in the rules regulating the issue of licenses :—

- (i) Licenses for revolvers and pistols will be issued only in cases of real necessity and to persons of approved character, the fee being fixed at an enhanced rate of Rs. 10 except in the North-West Frontier Province where no change will be made.
- (ii) For a license in Form XVI the fee will be raised to Rs. 5 for each breech-loading weapon but will remain unchanged for muzzle-loaders.
- (iii) Licenses will be granted, if so desired, for an extended period of three years on a compounded fee subject to the existing conditions regarding the report of loss and transfer of the weapon, and subject further to the proviso that the local authorities shall have the right to enquire whether the weapon for which a license has been granted is still in the possession of the license-holder.
- (iv) Special instructions will be issued to afford facilities to agriculturists to obtain licenses for the protection of crops or cattle and to secure that they are not withheld without good cause.
- (v) Licenses, other than those for the protection of crops or cattle, when issued at the license holder's place of permanent residence will be valid throughout British India, except Burma, Assam and the North-West Frontier Province, subject to any restrictions that may be necessary in regard to any particular province.
- (vi) Licenses will not only be issued by District Magistrates but also by such Sub-Divisional Officers as the local Government may specially empower in this behalf. For the purposes of enquiry preliminary to the issue of a license, other agencies will, where possible, be employed in addition to or in substitution for the police.

The necessary modification of the rules and schedules in order to give effect to these decisions is now being undertaken, but in order to give persons, who are exempted at present but will not be exempted in future, time to adjust themselves to the new conditions, the changes in the list of exempted persons and the enhancement of fees will not take effect until 1st January 1920.

ORDER.—Ordered that a copy be forwarded to all the local Governments and Administrations and to all Departments of the Government of India.

ORDERED further that the Resolution be published in the Supplement to the *Gazette of India*.

J. H. DuBOULAY,

Secretary to the Government of India,

Home Department.

DRAFT SCHEDULE OF EXEMPTED PERSONS.

The persons or classes of persons specified or described in the first column of the subjoined table are exempted, in respect of the arms and ammunition described in the second column, when carried or possessed (save where otherwise expressly stated) for their own personal use, from such prohibitions and directions contained in the Act as are indicated in the fourth column, subject to the provisos and restrictions entered in the third column, and to the further condition that the Government of India or the local Governments within their respective jurisdictions, may require the registration of rifles, revolvers, pistols and ammunition for the same.

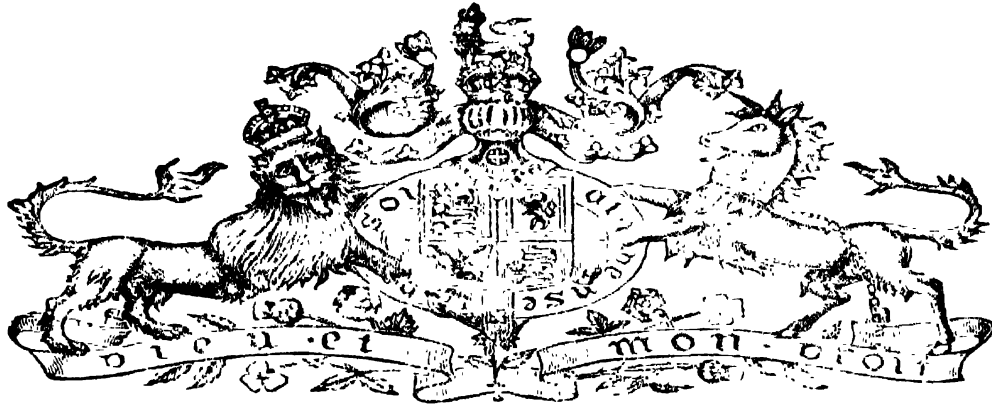
THE TABLE.

Persons or classes of persons.	Arms and ammunition.	Provisos and restrictions.	Prohibitions and directions.
<p>(1) The Viceroy and Governor-General of India, the Commander-in-Chief in India, the Governors of Madras, Bombay and Bengal, the Lieutenant-Governors of the United Provinces of Agra and Oudh, the Punjab, Burma and Bihar and Orissa, the Chief Commissioners of the Central Provinces, Assam and Delhi, members of the executive Councils of the Governor-General, Governors and Lieutenant-Governors, *First Class Residents, Chief Justices and puisne Judges of High Courts, Judges of Chief Courts and Judicial and Additional Judicial Commissioners.</p> <p>* (1) Hyderabad. (2) Mysore. (3) Central India. (4) Rajputana & Ajmer-Merwara. (5) Baluchistan. (6) North-West Frontier Province. (This omits the Political Resident in the Persian Gulf, who is outside India.)</p>	<p>All except— (a) Cannon. (b) Articles designed for torpedo service. (c) War rockets. (d) Rifles of .303 or .450 bore other than rifles of such bores lawfully imported into British India, and ammunition which can be fired from the same. (e) Machinery for the manufacture of arms or ammunition. (f) Appliances the object of which is the silencing of firearms.</p>	.....	Those contained in sections 13 to 16.
<p>(2) (a) Every Ruling Prince or Chief. (b) Such members of the families of Ruling Princes or Chiefs and such nobles, officials, or accredited agents of a State in India as may be designated by the local Government or Political Officer concerned, on the occasion of his or their entering, passing through, or residing in British India with his or their retinues to such numbers as may in each case be agreed to, by the Political Officer concerned, under the special or general orders of— (i) The Government of India. (ii) The local Governments in respect of Ruling Princes or Chiefs whose political relations are with those Governments, respectively.</p> <p>(3) Every Maharaja, Raja or Nawab whose title has been conferred or recognized by Government and every Peer, Baronet, Knight Bachelor and Knight of any Order established by the Crown.</p>	Ditto	This exemption shall be subject to such condition (if any) as may be prescribed by the local Government or the Political Officer, as the case may be, and may, where necessary, be of a general nature dispensing with the necessity of a fresh order on each occasion.	Ditto.
	Ditto	The arms or ammunition carried or possessed by any person herein exempted shall be of such descriptions only and shall not exceed such quantities, if any, as— (a) the Government of India, or (b) a local Government in respect of the territories administered by it or subject to its control, may declare to be reasonable for him to carry or possess.	Ditto.

Persons or classes of persons.	Arms and ammunition.	Provisos and restrictions.	Prohibitions and directions.
(4) Every Consul and Consular Agent.	All except— (a) Cannon. (b) Articles designed for torpedo service. (c) War rockets. (d) Rifles of .303 or .450 bore other than rifles of such bores lawfully imported into British India, and ammunition which can be fired from the same. (e) Machinery for the manufacture of arms and ammunition. (f) Appliances the object of which is the silencing of firearms.	The arms or ammunition carried or possessed by any person herein exempted shall be of such descriptions only and shall not exceed such quantities (if any) as— (a) the Government of India, or (b) a local Government in respect of the territories administered by it or subject to its control may declare to be reasonable for him to carry or possess.	Those contained in sections 13 to 16.
(5) Every person of Coorg race, and every Jumma tenure holder in Coorg, who, by his tenure, is liable to perform military or police duties.	Ditto	Ditto	Ditto.
(6) The following persons and their retainers namely:— (a) The ancient Zamindars and Polgars of the Madras Presidency; every Malikhanah holder in the Malabar district; the Prince of Arcot and M. R. Ry. A. L. A. R. R. M. Arunachalam Chettiar Avargal, Zamindar of Devakottai in the Ramnad district and Mahant of Tirupati in the North Arcot district of the Madras Presidency. (b) The first class Sardars of the Deccan and Southern Maratha Country States, the first class Sardars of Gujarat and such members of the Talpur family and Jagirdars and Zamindars in Sind as the Government of Bombay may designate. (c) The great Zamindars of Bengal, Bihar and Orissa and of Assam. (d) The great Sardars and Jagirdars of the Punjab. (e) Shan Sawbwas and other Chiefs in Burma. (f) (i) The Zamindars of the scheduled districts of the Central Provinces. (ii) The Dewan of Seoni. (iii) The Bhaskute of Timarni and Burhanpur. (iv) The senior representative of the family of the Rao of Saugor, and (v) The head of the junior branch of the Bhonsala family, known as the Kuar Sahib. (g) Rao Udaibir Singh of Gopalpura, Jalaun, in the United Provinces.	Ditto	This exemption shall be subject to— (a) the orders of the local Government regarding the persons to be included in this category, the number of retainers and the quantity and description of arms and ammunition to be permitted in each case, the purposes for which such arms may be carried, and (b) the maintenance of a register showing the number and description only of the retainers' weapons exempted.	Ditto.
(7) Any of the undermentioned persons, not being members of trans-border tribes:— (a) any Baloch belonging to any organized tuman while within the limits of the Dera Ghazi Khan district of the Punjab.	All arms except rifles, pistols, revolvers and daggers.	...	Those contained in section 13.

Persons or classes of persons.	Arms and ammunition.	Provisos and restrictions.	Prohibitions and directions.
<p>(b) armed guards accompanying sheep, goats, asses and cattle under the provisions of the Frontier Grazing Regulation, 1874 (I of 1874); or</p> <p>(c) villagers residing in— (i) the North-West Frontier Province or (ii) the Dera Ghazi Khan district or the Isakhel Tahsil of the Mianwali district of the Punjab.</p> <p>(8) Any of the persons described in sub-heads (b) and (c) (i) of entry (7).</p> <p>(9) Every officer holding a commission from His Majesty the King-Emperor (whether in Staff, Departmental or Regimental employ) or of the Indian Land Forces, every person who has been registered under the Registration Ordinance 1917, and every warrant officer or Staff Sergeant of a British Unit of the Army (including a Staff Sergeant or warrant officer who is an instructor of an Indian Defence Force Corps).</p> <p><i>Explanation.</i>—The term "commission" as used in this clause does not include a commission conferring honorary rank.</p>	<p>All arms and ammunition except rifles, pistols, revolvers and daggers and rifle, pistol, and revolver ammunition.</p> <p>Single barrel rifles of .303 bore required for match-shooting purposes.</p> <p>...</p>	<p>When pursuing raiders or members of trans-border tribes or Balochis who have committed or attempted to commit any offence in British India.</p> <p>...</p> <ol style="list-style-type: none"> 1. Only one such rifle at a time shall be imported or used by any person hereby exempted. 2. The rifle shall be sighted to a range of over 1,000 yards. 3. The rifle shall, in the case of regimental officers, warrant officers, non-commissioned officers, and persons appointed to Corps of the Indian Defence Force become part of the equipment of the corps to which the owner for the time being belongs. 4. The owner shall, at the time of importation, produce a certificate from the Commanding Officer of the Corps, senior officer or Head of Department to which he belongs, to the effect that, in the case of regimental officers, warrant officers, non-commissioned officers, and persons appointed to Corps of the Indian Defence Force, the weapon will be brought on to the equipment ledger of the Corps and in the case of Staff and Departmental officers will be brought on to the equipment ledger of a Corps in the officer's command or office inventory of stores and will be accounted for in the same manner as other equipment. 5. This exemption shall, in the case of persons appointed to a Corps of the Indian Defence Force, cease to have effect on removal of the owner from the force: provided that, if he departs from India immediately after so being removed, he may take the weapon with him. 6. Any person hereby exempted may dispose of his rifle to another person so exempted, provided that the rifle becomes part of the equipment of the corps to which the latter belongs and is accounted for as such. 	<p>Those contained in sections 14 and 15.</p> <p>All.</p>

Persons or classes of persons.	Arms and ammunition.	Provisos and restrictions.	Prohibitions and directions.
(10) Every warrant officer, non-commissioned officer and soldier of His Majesty's Army who is in possession of a pass granted and signed by his Commanding Officer.	Such arms, if any, as are provided by Government for sporting purposes.	This exemption shall apply only in respect of weapons and ammunition entered in the pass and to the areas and for the dates specified in the pass.	Those contained in sections 13 to 16.
<p>NOTE.—Warrant officers, non-commissioned officers and soldiers, British or Indian, must take out licenses for any private arms, but so long as they are in service, they will not be charged fees for such licenses.</p>			



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 22, 1919.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller-General, etc.

GAZETTE OF INDIA.

NOTICE.

The 18th March 1919

On and after 29th March and until further notice, Parts I, IV, V and VI of the *Gazette of India* and the Weather and Crop Report will be published in Simla. Parts II and III will continue to be published in Calcutta. All notifications and other matter intended for publication in those Parts should be addressed to the Publisher at Simla and Calcutta, respectively.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901.

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's *Gazette* and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1879, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 p.m. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's *Gazette*. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next *Gazette*."

J. P. HEWETT,

Secretary to the Government of India "

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By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Department of the Government of India, Local Government, Head of Department or other officer empowered in this behalf to whom the applicant is subordinate.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

J. J. MEIKLE,

Publisher, *Gazette of India*.

THE PATENT OFFICE

PATENTS and DESIGNS.

Calcutta, the 22nd March 1919.

APPLICATIONS FOR PATENTS UNDER SECTION 8.

March 10.

4272. P. R. Jussawalla. *Ideal cooker baker.*
 4273. M. P. Bhattacharya. *Safety well brick.*
 4274. M. Manickasary. *Improvements in plating machines.*
 4275. E. W. Shutt. *Conveyor system.*
 4276. A. Cox. *Improvements in carburettors for use in connection with internal combustion engines.*
 4277. Arentox Co. *Improvements in the art of protecting and fireproofing wood and other materials.*
 4278. W. P. Schuck. *Improvements in and relating to the production of a catalyst.*
 4279. W. Guest and Brown, Lenox & Co., (London) Ltd. *Improvements in constructional steel and iron work.*
 4280. Monotype Machine (Colonial Patents) Syndicate, Ltd. *Improvements in casting individual type.*
 4281. Monotype Machine (Colonial Patents) Syndicate, Ltd. *Improvements in or relating to casting type.*
 4282. A Brock, Jr. *Improvements in aerial photography.*
 4283. Jessop & Co., Ltd. *Improvements in and relating to the placing, guiding and screwing of piles.*

March 11.

4284. S. D. Master. *Convection stormproof lamp.*

March 12.

4285. E. Thompson. *A shield for the head lights or other lights of motor vehicles.*

March 13.

4286. E. K. Rideal and H. S. Taylor. *Improved apparatus for indicating and or recording quantities of carbon monoxide in hydrogen or gases containing the same applicable also for like purposes.*
 4287. R. P. Park. *An improved machine for separating minerals from ore bearing materials.*

March 14.

4288. A. Brebner. *Reinforced brickwork slabs suitable for floors, roofs, etc., in buildings.*
 4289. M. C. Samanta. *An improved steam cooker.*

APPLICATIONS ACCEPTED AND ADVERTISED UNDER SECTION 6.

Notice is hereby given that all persons interested in opposing the grant of a Patent on any one of the applications, referred to below, may, at any time within three months of the date of this *Gazette of India*, give notice at the Patent Office in the prescribed form No. 5 of such opposition.

Printed copies of the specification in the following list will be on sale at the Patent Office, 1, Council House Street, Calcutta, within about three weeks.

Any one desiring a copy posted to an address in British India should send to the Patent Office the sum of annas eight by money-order on which the number of the application should be stated on the coupon at the foot of the order.

3582. D. J. Akhoona, H. D. Pudumjee and P. M. Mehta. *Improvements in or relating to ships.*
 3712. Heatly and Gresham Ltd. *Improvements in apparatus for measuring liquid.*
 3978. Remington Typewriter Co. (Limited) Ltd. *A new or improved method of adapting the Sindhi alphabetical characters and the like to a typewriting machine.*
 4166. S. J. Lewis. *Locking device for carriage and wagon axle-box face plates or covers.*
 4175. K. C. Das. *Improved vessels for sterilizing and for delivering sterilized milk.*
 4191. A. J. Dunn. *Improvements in and relating to concrete and like structures.*
 4212 C. E. Hodson. *Improvements relating to clasp knives, pocket knives, and the like.*
 4213. W. P. Schuck. *Improvements in the production of a nickel catalyst.*
 4214. H. Westcott and A. J. Tetley. *Improvements in portable lock stitch sewing machines.*
 4215. A. P. Rutherford. *Electric lamp holders.*

4216. P. Sharp. *Improvements in and relating to means for stopping the delivery of roving in spinning machines.*
 4217. F. W. McNeir and P. E. Bowels (Jr.). *Apparatus for dehydrating oil.*
 4218. W. J. Wilson and F. A. Markham. *Improvements in artificial hands.*
 4219. W. J. Wilson and F. A. Markham. *Improvements in the wrist and elbow joints of artificial arms.*
 4220. G. S. Morison. *Automatically adjusting speed or revolution change gear.*
 4222. A. E. Woodhouse. *Improvements in clutches.*
 4224. Hoover Suction Sweeper Co. *Improvements in suction sweepers.*
 4225. Hoover Suction Sweeper Co. *Suction sweepers.*
 4230. E. V. Espenhahn. *Improvements in the treatment of gases containing sulphur dioxide.*
 4233. J. B. Graham. *Machine for making hollow glassware.*
 4234. J. B. Graham. *Method of and means for manipulating glass.*
 4235. H. C. Jenkins and H. Woolner. *An improved process for the manufacture of permanganates.*
 4236. F. E. Berry. *Improvements in or relating to electrical transformers for regulating or varying the voltage of the current supplied therefrom.*
 4238. I. Knaster. *Improvements relating to caps or closures for collapsible and other tubes, bottles and like.*
 4239. G. Constantinesco. *Improved means for lubricating internal combustion engines.*
 4242. N. P. Roe. *Railway combined outer and home signal detector.*
 4244. S. C. Das Gupta. *Improvements in chemical fire extinguishers.*
 4246. J. Kanai. *Corner coverings of chests.*

SEALING FEES DUE UNDER SECTION 10.

Notice is hereby given that a patent may now be sealed on the applications referred to below. If it is desired that a patent should be sealed, a request on the prescribed form No. 7, accompanied by the fee, Rs30, should be sent to the Controller of Patents, 1, Council House Street, Calcutta.

- | | |
|---|-------------------------------------|
| 3777. Poore. | 3994. General Electric Co. |
| 3910. Rigg. | 3995. Tereday and Palmer. |
| 3938. Raghupir Prasad and Bed Ram. | 3996. Williams Foreign Patents Ltd. |
| 3968. Rennie. | 3998. Murray. |
| 3987. Hutchins. | 3999. Mylechreest. |
| 3988. Williams and Luard. | 1000. Hutchins. |
| 3989. Lynde. | 1001. Ionides, Jr. |
| 3990. William Morris & Son (Birmingham) Ltd. and Chaplin. | 4004. Gange. |
| 3991. Neesham and John MacDonald & Son, Ltd. | 4007. Stocks. |
| 3993. Stewart, Woolcock and Kruse. | 4009. Le Mesurier. |
| | 4013. Bradley. |
| | 4015. Embury. |

PATENTS SEALED.

- | | |
|---|---|
| 3277. Boving. | 3949. Mossay, Jacoby and Enclosed Motor Co., Ltd. |
| 3759. Chubb. | 3950. Mairet. |
| 3816. Caproni. | 3960. A. B. C. Coupler Ltd. |
| 3817. Caproni. | 3961. Robinson. |
| 3818. Caproni. | 3962. Lewis. |
| 3821. Chubb. | 3964. Worthington Pump and Machinery Corporation. |
| 3823. Chubb. | 3965. Stafford. |
| 3898. W. & T. Avery Ltd. | |
| 3947. Bagley. | |
| 3948. Jacoby and Enclosed Motor Co., Ltd. | |

RENEWAL FEES PAID.

- 131 of 1907. Chloride Electrical Storage Co., Ltd. (To 19 April 1920.)
 605 of 1907. Schoop. (To 26 March 1920.)
 141 of 1909. Barton. (To 24 April 1920.)
 258 of 1909. Monotype Machine (Colonial Patents) Syndicate Ltd. (To 11 March 1920.)
 345 of 1909. Lancaster-Sutton. (To 15 March 1920.)
 346 of 1909. Harper. (To 1 March 1920.)
 361 of 1909. Lancaster-Sutton. (To 15 March 1920.)

- 389 of 1909. Oil Refining Improvements Co., Ltd. (To 11 March 1920.)
 554 of 1909. Lala Kanhialal Nandkishore. (To 7 February 1920.)
 555 of 1909. Lala Kanhialal Nandkishore. (To 7 February 1920.)
 489 of 1910. "Captain" Motor Wheel Co., Ltd. (To 7 April 1920.)
 126 of 1911. Consolidated Brake & Engineering Co., Ltd. & anr. (To 25 April 1920.)
 194 of 1911. Grob. (To 9 April 1920.)
 297 of 1911. Burdon & ors. (To 13 March 1920.)
 474 of 1911. Bell & anr. (To 13 March 1920.)
 469 of 1911. Scott. (To 13 March 1920.)
 401 of 1911. Bell & ors. (To 13 March 1920.)
 34 of 1912. Lee. (To 18 January 1920.)
 127 of 1912. Girard & anr. (To 11 March 1920.)
 784 of 1913. Dunn Manufacturing Co. (To 24 February 1920.)
 869 of 1913. Still. (To 31 March 1920.)
 995 of 1913. Kielland & anr. (To 12 June 1920.)
 1453 of 1914. Erwin & anr. (To 10 February 1920.)
 1521 of 1914. Gresham. (To 11 March 1920.)
 1529 of 1914. Raghunath Rai & Co. (To 16 March 1920.)
 2057 of 1915. Pickles Brothers Ltd. & anr. (To 11 March 1920.)
 2058 of 1915. Hill. (To 11 March 1920.)
 2059 of 1915. Vaughan. (To 15 March 1920.)
 2061 of 1915. Heap. (To 15 March 1920.)
 2088 of 1915. Mills Equipment Co., Ltd. & anr. (To 7 April 1920.)
 2090 of 1915. Greer Spencer. (To 10 April 1920.)

CESSATION OF EXCLUSIVE PRIVILEGES.

The public are warned that entries under this heading must not be accepted as final, as under the provisions of Rules 9 and 11 of "The Indian Patents and Designs (Temporary) Rules, 1915," the Controller may extend the time prescribed by the Indian Patents and Designs Act, 1911, and by the Inventions and Designs Act, 1888, for paying the necessary renewal fees.

The Patent Office will supply on request definite information, so far as possible, as to the position of any particular Patent or Exclusive Privilege.

1910.

555, (Smith).

1913.

1342, (Brewitt). 1344, (Davenport).

1914.

1958, (Hart).

NOTICES.

THE PATENT OFFICE, 1, COUNCIL HOUSE STREET, CALCUTTA.

Public room, open 11 a.m. to 4 p.m.; Saturdays, 11 a.m. to 1 p.m.

1. *All communications* relating to applications for patents and for registration of designs under the Indian Patents and Designs Act (II of 1911), or in continuation of applications under the Inventions and Designs Act (V of 1888) must be made in English and addressed to the Controller of Patents and Designs, 1, Council House Street, Calcutta. Documents sent by post should be carefully packed and a full address given in all communications.

2. *Directions* for the guidance of inventors and others are given in the Patent Office Handbook (price one rupee) which contains the Indian Patents and Designs Act, 1911, the Indian Patents and Designs Rules, 1912, the Indian Patents and Designs (Temporary Rules) Act, 1915, the Indian Patents and Designs (Temporary) Rules, 1915, together with current regulations and instructions. *These should be consulted before an application is made to the Controller.*

3. *Advice.* The Patent Office cannot undertake (1) to give opinions on the interpretation of Patent Law, or on the advisability of protecting inventions and designs or on their infringement; (2) to make searches in respect of information available in the public room; (3) to recommend any particular agent; or (4) to assist in the disposal of inventions. Models are not required unless specially asked for. Drawings must be

on tracing cloth and the Rules and Instructions for the preparation of drawings as given in the Handbook should be strictly followed. A provisional patent cannot be secured under the Indian Patents and Designs Act, 1911.

4. Applicants are warned that the Indian Patents and Designs Act, 1911, is in force in British India only, and patents granted under it do not extend to the United Kingdom or any of the British possessions. The International Convention for the Protection of Industrial Property does not include India. For information regarding patents in countries other than India application should be made to the patent offices in the countries concerned.

5. *Fees* are payable in *cash* and must be received in the Patent Office within the time allowed by the Acts. When cheques are offered in payment of fees, it must be clearly understood that the office cannot hold itself responsible for any delay that may occur in the collection of cash on the cheques; any cheque not payable in Calcutta is subject to commission for which due allowance should be made. In cases where it is not possible to have the fees handed in at the Patent Office, it is preferable to send them by money-order or postal order payable at Calcutta to the Controller of Patents and Designs, and to advise him that they have been so sent. Stamps will not be received in payment of fees.

6. *Trade and property marks and names* are not registered and *medicines* are not patented under the Indian Patents and Designs Act. There is no provision of Law in British India for their registration. Neither does this Act deal with *pictures, photographs, etc.*, for which copyright is obtainable under the Indian Copyright Act, 1914.

7. *Printed Specifications* of applications, which have been accepted, are published within about three weeks after acceptance has been notified in the *Gazette of India*. These specifications can be purchased at the Patent Office at a uniform price of 8 annas per copy; and may be seen free of charge, together with other publications of the Patent Office, at the following places:—

AHMEDABAD . . .	R. C. Technical Institute.	HYDERABAD . . .	Revenue Department of His Highness the Nizam's Government.
ALLAHABAD . . .	Public Library.	JALPAIGURI . . .	Office of the Commissioner, Rajshahi Division.
BANGALORE . . .	Indian Institute of Science.	KARACHI . . .	Office of City Deputy Collector.
BOMBAY . . .	Record Office.	LAHORE . . .	Punjab Public Library.
" . . .	Victoria Jubilee Technical Institute, Byculla.	LONDON . . .	The Patent Office, 25, Southampton Buildings, W.C.
" . . .	The Bombay Textile and Engineering Association, No. 1A, Sussex Road, Parel.	MADRAS . . .	Record Office, Egmore.
CALCUTTA . . .	Patent Office, No. 1, Council House Street.	" . . .	College of Engineering.
" . . .	Civil Engineering College, Sibpur.	MYSORE . . .	Office of the Secretary to Government, General and Revenue Department.
CAWNPORE . . .	Office of the Director of Industries, United Provinces.	NAGPUR . . .	Victoria Technical Institute.
CHINSURAH . . .	Office of the Commissioner, Burdwan Division.	POONA . . .	College of Engineering.
CHITTAGONG . . .	Office of the Commissioner, Chittagong Division.	RANGOON . . .	Office of the Revenue Secretary, Government of Burma.
DACCA . . .	Office of the District Board, Dacca.	ROORKEE . . .	Thomason College.
DELHI . . .	Office of the Deputy Commissioner.	SHOLAPUR . . .	Office of the Collector.
		WASHINGTON (U. S.A.)	The Patent Office.

8. *Specifications* of inventions which have been notified in the *Gazette of India* as filed under the provisions of the Inventions and Designs Act (V of 1888) are not printed, but copies may be inspected on payment of a fee of one rupee at the Patent Office, 1, Council House Street, Calcutta; the Record Office, Egmore, Madras; the Record Office, Bombay; the Office of the Revenue Secretary to the Government, Rangoon; and the Office of the Director of Industries, United Provinces, Cawnpore. Specifications and other publications of the United Kingdom Patent Office can also be seen in the Patent Office, Calcutta, in the Record Office, Bombay, and in the Connemara Library, Madras.

9. *Publications* on sale at the Patent Office:—

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CALCUTTA,

O. F. JENKINS,

The 26th February 1919.

Secretary and Member, Board of Examiners.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.**NOTIFICATION.**

Roorkee, the 21st March 1917.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen and Sub-Surveyors.
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SULPHATE OF QUININE.

For quantities 60 lbs. and above in one delivery	Rs. 28 per lb.
For quantities of not less than 6 lbs. but below 60 lbs. in one delivery	„ 29 „
For any quantity less than 6 lbs.	„ 30 „

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For quantities of not less than 6 lbs. in one delivery	Rs. 11 per lb.
For any quantity less than 6 lbs.	„ 12 „

(Only small quantities available when in stock.)

CINCHONA FEBRIFUGE.

For quantities of not less than 6 lbs. in one delivery	Rs. 5 per lb.
For quantities less than 6 lbs.	„ 6 „

CINCHONA FEBRIFUGE TABLETS.

For quantities of not less than 6 lbs. in one delivery	Rs. 6 per lb.
For any quantity less than 6 lbs.	„ 7 „
QUINOIDINE in non Tablet form (when in stock) and Residual Alkaloids.	„ 4 „

QUINOIDINE TABLETS.

For quantities of not less than 6 lbs. in one delivery	Rs. 6 per lb.
For quantities less than 6 lbs. in one delivery (when in stock)	„ 7 „

Quinine is available in 1-oz., ¼-lb., ½-lb., 1-lb. and 4-lb. tins.

Cinchonidine is available in ¼-lb., ½-lb. and 1-lb. tin.

Cinchona Febrifuge is available in ¼-lb., ½-lb. and 1-lb. tin.

Residual Alkaloid is available in 1-lb., ½-lb. and 10-lb. tins.

Quinoidine is available in 1-lb. tin.

Quinoidine Tablets are available in 1-lb. tin.

Transit charges are in addition to the above prices in every case.

Local sale at the Jail gate from 7 to 10 A.M. and 2 to 4 P.M.

Drugs are sold for cash or by V. P. Post. Price of Postage must accompany the price of the drug (when the drug is required by Post). The name of the Railway and Steamer Station or Post Office must be written distinctly when the parcels are required by Rail Steamer or by Post. A scale of Postage is given below:—

[For ¼ and ½ lb. 4 As.; 1 lb. 6 As.; 2 lbs. 10 As.; 3 lbs. 12 As.; 4 lbs. 1 Re.; 5 lbs. Re. 1 As. 4; and for 6 lbs. Re. 1 As. 6.]

Quinoidine tab: 1 lb. Weg. 3 lbs. Postage	Rs. A. P.
Quinoidine tab: 2 lb. Weg. 6 lbs. Postage	0 10 0
Quinoidine tab: 3 lbs. Weg. 9 lbs. Postage	1 0 0
	1 8 0

N.B.—Postage stamps are not accepted as revenue.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 18th March 1919.

LIABILITIES.				ASSETS.			
	Rs.	A.	P.		Rs.	A.	P.
Capital paid up	2,00,00,000	0	0	Government Securities	5,93,46,864	0	0
Reserve Fund 1,89,00,000	0	0		Other authorized Investments	1,34,88,794	0	0
Transfer to Special Reserve Fund for Depreciation of Investments, see below	25,00,000	0	0	Loans on Government and other authorized Securities	9,85,59,063	10	7
	1,64,00,000	0	0	Accounts of Credit on Government and other authorized Securities	4,92,27,297	6	7
Reserve for Depreciation of Investments	25,00,000	0	0	Bills discounted and purchased	1,28,24,392	4	7
Public Deposits at Head Office 3,89,88,727 9 3	4,54,45,062	14	1	Balances with other Banks	34,09,246	1	11
Public Deposits at Branches 64,56,335 4 10				Bullion . . . . .	.....	
Other Deposits at Head Office and Branches	23,03,47,013	0	5	Dead Stock	28,61,622	2	2
Bank Post Bills, etc.	15,14,342	12	6	Stamps	18,208	12	11
Sundries	16,29,969	4	3	Sundries	6,62,219	11	0
RUPRES	31,78,36,387	15	3	Rs.	24,03,92,508	1	9
				Cash and Currency Notes at Head Office* 3,79,12,987 14 6	7,74,43,879	13	6
				Cash and Currency Notes at Branches† 3,95,30,891 15 0			
				RUPRES	31,78,36,387	15	3

* Includes Govt. & Govt. value Rs. 3,80,100 0 0

† Do do do. ,, 5,29,935 0 0

Rs. 9,10,035 0 0

By the order of the Directors,

BANK OF BENGAL :

Calcutta, 20th March 1919.

H. FISHER,

Chief Accountant.

Rate for Demand Loans 7 per cent.

Percentage 27.76.

N. H. Y. WARREN,

Secretary & Treasurer.

OFFICE OF INSPECTOR GENERAL OF FORESTS.**NOTIFICATION.**

Simla, the 13th March 1919.

No. 245—15-7.—Rai Sahib Nand Mal, Extra Deputy Conservator of Forests, in charge of Forest Publications at the Forest Research Institute and College, Dehra Dun, is granted privilege leave for 3 months with effect from the forenoon of the 1st March 1919.

G. S. HART,

Inspector General of Forests.

II B 2

TREASURE TROVE.**NOTICE.**

Notice is hereby given under Section 5 of the Indian Treasure Trove Act, VI of 1878, that on the 2nd of December 1918 the undermentioned treasure is said to have been found in S. No. 169, an inam land of Pourahitham Palliah in Parla village, Kurnool taluk, by (1) Curram Chinna Channa Reddy (2) Mala Hanumadu (3) Madiga Sunkadu.

Details of the find.

Description.	Weight.	Estimated value.
1 Big gold disc of the size of a half-rupee	5 annas about	Rs. 120 4 0
18 Gold discs of the size of a one anna nickel coin.	Rs. 4 2 0	
6 Gold discs half the size of a grain of Bengal gram.	3 annas	
1 Gold disc half the size of a grain of red gram	$\frac{1}{2}$ anna	

2. All persons claiming the said treasure or any portion thereof are requested to appear in person or by a duly authorized agent before the Collector of Kurnool at Kurnool on the 16th August 1919 in view of their claim being enquired into and disposed of according to law.

KURNOOL COLLECTOR'S OFFICE,
Dated 5th March 1919.

C. F. BRACKENBURY,
Collector.

PUBLIC WORKS DEPARTMENT, DELHI.**NOTIFICATIONS.**

Delhi, the 12th March 1919.

LEAVE.

No. 1576—54-E.B.—Mr. A. E. P. Griessen, Superintendent, Arboricultural Operations, Delhi, is granted ordinary privilege leave for 3 months under Article 260 of the Civil Service Regulations and special privilege leave for 3 months, in continuation thereof, under Government of India, Finance Department, No. 168, Civil Service Regulations, dated the 24th February 1919, with effect from the 15th March 1919, or such subsequent date as he is relieved of his duties.

No. 1612—54-E.B.—Mr. H. E. Parker, Sanitary Engineer, Delhi, is granted ordinary privilege leave for 3 months under Article 260 of the Civil Service Regulations, and special privilege leave for 1 month and 26 days in continuation thereof under Government of India, Finance Department, No. 168-C.S.R., dated the 24th February 1919, combined with furlough for 1 month and 4 days, under Articles 233 and 308(b) of the Civil Service Regulations, or 6 months in all, with effect from the 1st April 1919, or such subsequent date as he is relieved of his duties.

H. T. KEELING,

Secretary, P. W. D.

BOTANICAL SURVEY OF INDIA.**NOTIFICATION.**

Dated the 19th March 1919.

No. 59.—Mr. V. Narayanaswami, Assistant, Botanical Survey of India, was granted (14) fourteen days' privilege leave from the 15th to 28th February 1919. No acting arrangement was necessary.

A. T. GAGE, Lt.-Col., I.M.S.,

Director, Botanical Survey of India.

DEPARTMENT OF EXPLOSIVES.

NOTIFICATION.

Calcutta, the 17th March 1919.

No. 631.—With reference to the following Notifications publishing rules to regulate the manufacture, possession, sale, transport and importation of explosives, the following list of “Authorized Explosives” referred to in the rules mentioned against each Notification is published for general information :—

- Rule 4 (3) of Notification No. 4013-33, dated the 6th June 1914, of the Government of India, Department of Commerce and Industry.
- Rule 4 (3) of Notification No. 1183, dated the 11th November 1914, of the Chief Commissioner, Central Provinces, applicable to Berar.
- Rule 4 (3) of Notification No. 14, dated the 23rd April 1915, of the Resident in Mysore applicable to the Civil and Military Station of Bangalore and on the Railways in Mysore under British Jurisdiction.
- Rule 4 (3) of Notification No. 67-J., dated the 28th August 1914. } of the Resident at Hyderabad applicable to the
 Rule 4 (3) of Notification No. 34-J., dated the 20th April 1915. } Cantonments of Secunderabad and Aurangabad,
 the Hyderabad Residency Bazars and the
 Railway lands in the Hyderabad State.
- Rule 3 (3) of Notification No. 99, dated the 19th July 1916, of the Government of Burma applicable to the Northern Shan States.
- Rule 3 (3) of Notification No. 5313, dated the 29th October 1918, of the Agent to the Governor-General in Rajputana.

LIST OF AUTHORIZED EXPLOSIVES.

The following explosives are at present authorised for importation into British India for general sale :—

CLASS 1.—GUNPOWDER.

The term “gunpowder” means gunpowder ordinarily so called.

GUNPOWDER.

CLASS 2.—NITRATE MIXTURE.

The term “nitrate mixture” means any preparation, other than gunpowder ordinarily so called, formed by the mechanical mixture of a nitrate with any form of carbon or with any carbonaceous substance not possessed of explosive properties, whether sulphur be or be not added to such preparation, and whether such preparation be or be not mechanically mixed with any other non-explosive substance.

EVERY BLASTING EXPLOSIVE IN THIS CLASS, IN WHICH NITRATE OF AMMONIUM, NITRATE OF SODIUM OR CHLORIDE OF SODIUM ARE USED AS INGREDIENTS, SHALL BE CONTAINED IN CARTRIDGE WRAPPERS OR CASES (OR IN FIVE-POUND INNER PACKAGES) MADE THOROUGHLY WATERPROOF WITH MELTED PARAFFIN OR OTHER SUITABLE WATERPROOFING MATERIAL.

CHILWORTH SPECIAL POWDER.

CLASS 3.—NITRO-COMPOUND.

The term “nitro-compound” means any chemical compound possessed of explosive properties, or capable of combining with metals to form an explosive compound, which is produced by the chemical action of nitric acid (whether mixed or not with sulphuric acid) or of a nitrate mixed with sulphuric acid upon any carbonaceous substance, whether such compound is mechanically mixed with other substances or not.

The nitro-compound class has two divisions.

EVERY EXPLOSIVE IN THIS CLASS AND EVERY EXPLOSIVE INGREDIENT THEREOF SHALL BE SO THOROUGHLY PURIFIED AND OTHERWISE OF SUCH CHARACTER AS TO SATISFY A TEST KNOWN AS THE HEAT TEST, AND SPECIFIED IN THE RULE FOR TESTING EXPLOSIVES PUBLISHED WITH GOVERNMENT OF INDIA, DEPARTMENT OF COMMERCE AND INDUSTRY, NOTIFICATION NO. 4013-33, DATED THE 6TH JUNE 1914, REFERRED TO ABOVE.

EVERY BLASTING EXPLOSIVE IN THIS CLASS, IN WHICH NITRATE OF AMMONIUM, NITRATE OF SODIUM OR CHLORIDE OF SODIUM ARE USED AS INGREDIENTS, SHALL BE CONTAINED IN CARTRIDGE WRAPPERS OR CASES (OR IN FIVE-POUND INNER PACKAGES) MADE THOROUGHLY WATERPROOF WITH MELTED PARAFFIN OR OTHER SUITABLE WATERPROOFING MATERIAL.

DIVISION 1.

Division 1 comprises the following explosives and any chemical compound or mechanically mixed preparation which consists either wholly or partly of nitro-glycerine or of some other liquid nitro-compound.

Ardeer Gelignite.	Cordite.
A. 1 Monobel. }	Cordite, M. D.
Victor Powder. }	Dynamite.
A. 2 Monobel. }	Dynobel.
Viking Powder No. 1. }	Farmer's Dynamite.
Viking Powder No. 2. }	Gelatine Dynamite.
Ballistite.	Gelignite.
Blasting Gelatine.	Monobel, No. 1.
Cambrite.	Rexite.
Carbonite.	Samsonite. }
Chilworth Smokeless Powder, No. 2	Saxonite. }

PROVIDED THAT EVERY EXPLOSIVE IN THIS DIVISION SHALL BE OF SUCH CHARACTER AND CONSISTENCY AS NOT TO BE LIABLE TO LIQUEFACTION OR EXUDATION.

PROVIDED ALSO THAT AN EXPLOSIVE WHICH IS REQUIRED BY DEFINITION TO BE ISSUED IN WATER-PROOF INNER PACKAGES MAY BE EXEMPTED FROM SUCH REQUIREMENT BY SPECIAL AUTHORITY WHEN AND SO LONG AS THE CONDITIONS OF SUCH AUTHORITY ARE OBSERVED.

DIVISION 2.

Division 2 comprises the following explosives and any nitro-compound as before defined which is not comprised in division 1.

Amberite, No. 2.	Negro Powder No. 2.
Alumatol. }	Neonite. }
Ammonal. }	Remington Dense Powder. }
Chilworth Smokeless Powder.	N. S. Smokeless.
Chilworth Smokeless Sporting Powder.	Picric Acid.
Economic Smokeless Sporting Powder. }	Picric Powder.
E. C. Sporting Powder. }	Primrose Smokeless. }
Eley Smokeless Sporting Powder. }	Stowmarket Smokeless. }
Empire Powder. }	Rendite.
Light Load Smokeless. }	Roburite.
Frankite. }	Ruby Powder.
Fulmen Powder. }	Schultze Cube Powder.
Imperial Schultze Gunpowder. }	Schultze Gunpowder.
Lightning Powder. }	Smokeless Diamond.
Guncotton.	Tonite or Cotton Powder.
Ideal Powder. }	
Nobel's Special Powder. }	

CLASS 4.—CHLORATE MIXTURE.

*The term "chlorate-mixture" means any explosive containing a chlorate.
The chlorate-mixture class has two divisions.*

EVERY EXPLOSIVE IN THIS CLASS, AND EVERY EXPLOSIVE INGREDIENT THEREOF, SHALL BE SO THOROUGHLY PURIFIED AND OTHERWISE OF SUCH A CHARACTER AS TO SATISFY A TEST KNOWN AS THE HEAT TEST, AND SPECIFIED IN THE RULE FOR TESTING EXPLOSIVES, PUBLISHED WITH GOVERNMENT OF INDIA, DEPARTMENT OF COMMERCE AND INDUSTRY, NOTIFICATION No. 4013-33, DATED THE 6TH JUNE 1914, REFERRED TO ABOVE.

EVERY BLASTING EXPLOSIVE IN THIS CLASS, IN WHICH NITRATE OF AMMONIUM, NITRATE OF SODIUM OR CHLORIDE OF SODIUM ARE USED AS INGREDIENTS, SHALL BE CONTAINED IN CARTRIDGE WRAPPERS OR CASES (OR IN FIVE-POUND INNER PACKAGES) MADE THOROUGHLY WATERPROOF WITH MELTED PARAFFIN OR OTHER SUITABLE WATERPROOFING MATERIAL.

DIVISION 1.

Division 1 comprises any chlorate preparation which consists partly of nitro-glycerine or of some other liquid nitro-compound.

Nil.

PROVIDED THAT EVERY EXPLOSIVE IN THIS DIVISION SHALL BE OF SUCH CHARACTER AND CONSISTENCY AS NOT TO BE LIABLE TO LIQUIFACTION OR EXUDATION.

DIVISION 2.

Division 2 comprises any chlorate mixture as hereinbefore defined, which is not comprised in Division 1.

Nil.

CLASS 5.—FULMINATE.

The term "fulminate" means any chemical compound or mechanical mixture, whether included in the foregoing classes or not, which, from its great susceptibility to detonation, is suitable for employment in percussion caps or any other appliances for developing detonation, or which from its extreme sensibility to explosion, and from its great instability (that is to say, readiness to undergo decomposition from very slight exciting causes) is especially dangerous.

This class consists of two divisions.

DIVISION 1.

Division 1 comprises such compounds as the fulminates of silver and of mercury, and preparations of those substances, such as are used in percussion caps; and any preparation consisting of a mixture of a chlorate with phosphorus or certain descriptions of compounds of phosphorus, with or without the addition of carbonaceous matter, and any preparation consisting of a mixture of a chlorate with sulphur, or with a sulphuret, with or without carbonaceous matter.

Nil.

DIVISION 2.

Division 2 comprises such substances as the chloride and iodide of nitrogen, fulminating gold and silver, diazobenzol, and the nitrate of diazobenzol.

Nil.

CLASS 6.—AMMUNITION.

The term "ammunition" means any explosive of any of the foregoing classes when the same is enclosed in any case or contrivance, or is otherwise adapted or prepared so as to form a cartridge or charge, for small-arms, cannon or any other weapon, or for blasting, or to form any safety or other fuze for blasting or for shells, or to form any tube for firing explosives or to form a percussion cap, detonator, fog-signal, shell, torpedo, war-rocket, or any other contrivance other than a firework.

The term "percussion cap" does not include a detonator.*

The term "detonator" means a capsule or case which is of such strength and construction and contains fulminate in such quantity, that the explosion of one capsule or case would communicate the explosion to other like capsules or cases.

The term "safety fuze" means a fuze for blasting which burns and does not explode, and which does not contain its own means of ignition, and which is of such strength and construction and contains an explosive in such quantity that the burning of such fuze will not communicate laterally with other like fuzes.

The ammunition class has three divisions.

DIVISION 1.

Nobel's Safety Electric Time Fuze.
Percussion Caps.
Railway Fog Signals.

Safety Cartridges.
Safety Fuzes for Blasting.
Safety Electric Fuzes.

DIVISION 2.

Division 2 comprises any ammunition, as hereinbefore defined, which does not contain its own means of ignition, and is not included in Division 1.

Cartridges for Cannon, Shells, Mines, Blasting or other like purposes.

Cartridges for Small Arms which are not Safety Cartridges.

Cordeau Bickford.

Electric Fuzes.

* In consequence of the results of experiments carried out, it has been decided that a percussion cap can only be properly classed as such if it contains less than 1/16 grain of a composition of the 1st Division of the fifth (Fulminate) Class of which not more than 25 per cent. consists of fulminate of mercury, or less than 0.5 grains of any other explosive of the 1st Division of the 5th (Fulminate) Class; and it has been further decided that percussion caps shall not be classed as such when they contain anvils or have their composition unprotected by tin foil or other suitable substance, as under those circumstances they are liable to explode *en masse*.

Filled Shells not containing their own means of ignition and closed by a substantial metal plug.

Fuze lighters.
Fuzes for Shells.
Instantaneous Fuze.
Port Fires.
Tubes for firing Explosives.
Quick Match.
War Rockets.

DIVISION 3.

Division 3 comprises any ammunition as hereinbefore defined which contains its own means of ignition, and is not included in Division 1.

Cartridges for Small Arms which are not Safety Cartridges.

Detonators.
Electric Detonators.
Friction Tubes.
Fuzes for Shells.
Nobel's Electric Detonator Time Fuze.
Primers.
Quick firing Ammunition.
Tubes for firing Explosives.

CLASS 7.—FIREWORK.

The term "firework" comprises firework composition and manufactured fireworks.

DIVISION 1.—FIREWORK COMPOSITION.

The term "firework composition" means any chemical compound or mechanically mixed preparation of an explosive or inflammable nature, which is used for the purpose of making manufactured fireworks, and is not included in the former classes of explosives, and also any star and any coloured fire composition, subject to the proviso to the definition of manufactured fireworks.

Nil.

DIVISION 2.—MANUFACTURED FIREWORKS.

MANUFACTURED FIREWORKS, consisting of any explosive of the classes 1, 2, 3, 4 and 6 and any firework composition, when such explosive or composition is enclosed in any case or contrivance or is otherwise manufactured so as to form a squib, cracker, toy cap or amorce, serpent, rocket (other than a war-rocket), maroon, lance, wheel, Chinese fire, Roman candle, or other article specially adapted for the production of pyrotechnic effects, or pyrotechnic signals, or sound signals:

Provided that a substantially constructed and hermetically closed metal case, containing not more than one pound of coloured fire composition of such a nature as not to be liable to spontaneous ignition shall be deemed to be a "manufactured firework" and not a "firework composition."

Manufactured Fireworks.
Aluminium or Magnesium Torches.
Amorces.
Chinese Crackers.
Sparklers.
Magnesium or Aluminium Torches.
Pyrotechnic Matches.
Rockets.
Light Signals.

C. A. MUSPRATT-WILLIAMS,
Lieutenant-Colonel, R. A.,
Chief Inspector of Explosives, India.

EASTERN BENGAL RAILWAY.**NOTIFICATION.**

Calcutta, the 8th March 1919.

No. 4.—Mr. K. B. Ray, Assistant Engineer, passed the professional examination prescribed in paragraphs 639 to 641, Chapter VII, State Railway Construction Code, held on 21st January 1919.

J. COATES,
Agent, Eastern Bengal Railway.

OFFICE OF THE CONTROLLER OF WAR ACCOUNTS.
Munitions Branch.
ERRATUM.

Delhi, the 17th March 1919.

In the list of Government Promissory notes and other securities in deposit with Controller of War Accounts (Munitions Branch), published in the *Gazette of India*, Part II, dated the 1st March 1919, on page 331 for "Ditto" in the column—Designation of officer from whom received and to whom interest is sent—against the entry No. 121657 please read "Superintendent, Army Clothing Factory, Alipore"

F. W. BAGSHAWE, Lt.-Colonel,
Deputy Controller of War Accounts.

**THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL
IN BALUCHISTAN.**
NOTIFICATION.

Quetta, the 12th March 1919.

No. 1082-R.—Rai Sahib D. Bhag Mall, I.S.O., an Extra Assistant Commissioner of the 3rd grade, and Additional Indian Assistant to the Agent to the Governor-General in Baluchistan, is promoted to be an Extra Assistant Commissioner of the 2nd grade, on Rs. 650 a month, with effect from the 1st March 1919.

By order,
G. HARRIS, MAJOR,
First Assistant.

**THE HON'BLE THE CHIEF COMMISSIONER OF BRITISH
BALUCHISTAN.**
NOTIFICATIONS.

Quetta, the 14th March 1919.

No. 120-J.—In exercise of the powers conferred by section 6(b) of the British Baluchistan Civil Justice Regulation, 1896, the Hon'ble the Chief Commissioner of British Baluchistan is pleased to direct that L. Kishan Chand, Munsiff of Sibi, shall exercise jurisdiction in original suits of value not exceeding one thousand rupees.

No. 122-J.—In exercise of the powers conferred on him by section 22 of the Criminal Procedure Code, 1898 (Act 5 of 1898), the Hon'ble the Chief Commissioner of British Baluchistan is pleased to appoint Mr. T. J. C. Acton, Assistant Commissioner, Sibi, to be a Justice of the Peace within British Baluchistan.

By order,
G. HARRIS, MAJOR,
Secretary.
H C

ORDERS BY THE HON'BLE THE CHIEF COMMISSIONER, AJMER-MERWARA.

NOTIFICATIONS.

Mount Abu, the 13th March 1919.

No. 295.—The following gentlemen have been selected for the grant of Recruiting Badges in connection with the recruiting work done by them during the war, in Ajmer-Merwara.

Serial No. of Badge.	Name of individual (in case of Military Pensioner former rank and unit should be given.)	Caste.	Father's name.	Village, Tehsil and District.
1155	Subedar Panna (late 44th Marwara Infantry.)	Mer. Rawat . .	Hala	Bichhu Chora, Beawar, Ajmer.
1156	Havildar Hira (late 44th Merwara Infantry.)	Do.	Natha	Makarwali, Ajmer.
1157	Baharmal	Gujar	Suja	Lumberdar of Chatra, Ajmer.
1158	Ghulam Muhaunmad Bahauddin.	Mussalman . .	Muhammad Salamuddin	Ajmer, Ajmer, Ajmer.
1159	Chiman Lal	Bhargada . . .	Jugal Kishore . .	Tehsildar, Beawar, Ajmer.
1160	Kishenlal	Khatra	Ganga Pershad . .	Tehsildar, Ajmer.
1161	Zahoor Masih	Christian . . .	Rev. Manawar Khan .	Tehsildar, Todgarh, Merwara.

2. This office Notification No. 558-C., dated the 11th February 1919, is hereby cancelled.

By order,

R. E. A. HAMILTON, Lt.-Col.,

First Assistant to the Governor-General's Agent, Rajputana,
and Chief Commissioner, Ajmer-Merwara.

No. 301—4.—In accordance with the provisions of Section 25 of the Ajmer Municipalities Regulation V of 1886, the Hon'ble the Chief Commissioner is pleased to notify the re-appointment of the following gentlemen as nominated members of the Kekri Municipal Committee for a further period of three years, with effect from the dates noted against them :—

- | | | |
|---------|----------------------------|--------------------|
| (1) | Sah Dhanna Lal | 1st January 1919. |
| (2) | Pandit Nathu Lal | 1st January 1919. |
| and (3) | Sah Chitar Mal | 1st February 1919. |

No. 304—1044.—The Hon'ble the Chief Commissioner is pleased to approve of Kanahiya Lal, Cantonment and Military Works Contractor, Nasirabad, as a candidate for a license to prospect and mine for minerals in the British district of Ajmer-Merwara.

By order,

H. C. GREENFIELD,

First Assistant to the Hon'ble the Chief Commissioner, Ajmer-Merwara.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER IN BALUCHISTAN.

NOTIFICATIONS.

Quetta, the 10th March 1919.

No. 97.—The next half-yearly examination in the Baluchi language by the Higher Standard will be held at Quetta in the Darbar Hall on Monday, the 28th April 1919, and the following day commencing at 10-30 A.M. each day.

Quetta, the 12th March 1919.

No. 136.—The next half-yearly examination in the Brahui language by the prescribed tests will be held at Quetta in the Darbar Hall on Monday, the 5th May 1919, commencing at 10-30 A. M.

Quetta, the 13th March 1919.

No. 174.—Rai Sahib L. Bhag Mal, I.S.O., Additional Personal Assistant to the Hon'ble the Agent to the Governor General and Censor in Baluchistan was granted privilege leave for three months with effect from the 13th February 1919.

By order,
G. HARRIS, Major,
First Assistant.

**ORDERS BY THE HON'BLE THE AGENT TO THE GOVERNOR-
GENERAL, RAJPUTANA, AND CHIEF COMMISSIONER,
AJMER-MERWARA.**

NOTIFICATION.

Abu, the 11th March 1919.

No. 402-A.G.—Inspector Mr. H. Y. Spencer of the Government Railway Police, Rajputana, on return from Military duty is appointed to hold charge of the current duties of the Assistant Superintendent at Indore, *vice* Mr. J. G. Hogan appointed to officiate as Superintendent, Government Railway Police, Ajmer, and shall draw acting allowance as a Deputy Superintendent of Police in addition to the local allowance attached to that appointment.

By order,
B. G. P. THOMAS,
Police Assistant to the Agent to the Governor General, Rajputana.

No. 423-B.-III-3-17.—Mr. B. G. P. Thomas, Superintendent, Government Railway Police, Ajmer, is appointed to be in charge of the current duties of the office of Inspector-General, Railway Police, Rajputana, and Police Assistant to the Agent to the Governor General, independently under Article 91, Civil Service Regulations, with effect from the afternoon of the 22nd February 1919, *vice* Mr. H. G. Richardson placed temporarily on special duty under the Home Department of the Government of India.

By order,
R. E. A. HAMILTON, Lieut.-Colonel.
First Assistant to the Agent to the Governor-General in Rajputana.

SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 14th March 1919.

No. 800.—The following promotions are made with effect from the 8th March 1919, *vice* Mr. T. W. Babonau, Deputy Superintendent, dismissed

Mr. M. C. Petters, Deputy Superintendent, *sub pro tem.* to be confirmed in his appointment.

Mr. J. O'B. Donaghey, Officiating Deputy Superintendent, to be Deputy Superintendent, *sub pro tem.* *vice* Mr. W. Newland, Deputy Superintendent, on the *Second List*.

S. G. BURRARD, Colonel, R.E.,
Surveyor General of India.

Calcutta, the 20th March 1919.

No. 801.—The privilege leave for one month from 11th August to 10th September 1916, granted to Lieut.-Colonel H. H. Turner, R.E., Officiating Superintendent, in this office Notification No. 757, dated the 13th October 1916, is commuted to special medical leave under the Government of India, Finance Department, letter No. S11-C. S. R., dated the 4th September 1917.

C. H. D. RYDER, Colonel, R.E.,
Offg. Surveyor General of India.

DIRECTOR-GENERAL, INDIAN MEDICAL SERVICE.**NOTIFICATIONS.**

Simla, the 18th March 1919.

No. 3.—2nd Class Assistant Surgeon H. C. DePenning, I.M.D., is appointed Superintendent, Military pupil class, Grant Medical College, Bombay, with effect from the 26th August 1918.

Delhi, the 18th March 1919.

No. 4.—The services of Senior Assistant Surgeon and Honorary Captain W. J. White, I.M.D., are replaced at the disposal of the Director, Medical Services in India, with effect from the 30th August 1918.

W. R. EDWARDS, Major-General, I. M. S.,
Director-General, Indian Medical Service.

**IN THE HIGH COURT OF JUDICATURE AT FORT WILLIAM
IN BENGAL.
In Insolvency.**

No. 112 of 1918.

Dated the 19th March 1919.

Re John McLean Jary.

Ex parte the Debtor.

Notice is hereby given that the abovenamed debtor having applied for his discharge, the Court has fixed the 7th day of April 1919 at 11 o'clock in the forenoon at the Court House for hearing the application.

Summary Case.

No. 120 of 1918.

Dated the 17th March 1919.

Re Anthony Patrick Elloy.

Ex parte the Debtor.

Notice is hereby given that the abovenamed debtor having applied for his discharge, the Court has fixed the 6th day of May 1919, at 11 o'clock in the forenoon at the Court House for hearing the application.

No. 60 of 1918.

Dated the 17th March 1919.

Re George Alwin Monnier.

Ex parte the Debtor.

Notice is hereby given that the abovenamed debtor having applied for his discharge, the Court has fixed the 6th day of May 1919, at 11 o'clock in the forenoon at the Court House for hearing the application.

Notice of Adjudication Order.

No. 35 of 1919.

Dated the 17th March 1919.

Re Jamiruddin Mullick, lately carrying on business in laces at No. 49, Block D of the New Market and residing at No. 5, Cowie's Lane, in the town of Calcutta.

Ex parte Shaikh Mahomed Hossain—the Creditor. Probodh Chandra Mitter—Attorney for the Creditor.

On the 14th day of March 1919, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

G. McD. FALKNER,
Official Assignee of Calcutta.

IN THE HIGH COURT OF BOMBAY.

IN INSOLVENCY.

Notice is hereby given that the petitions of the several persons hereunder named and described have been presented to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1909 (III of 1909) :—

No.	Names.	Denomination.	Address.	Description.	DATE OF PRESENTATION OF PETITIONS			DATE OF THE ADJUDICATION.		
					Day.	Month.	Year.	Day.	Month.	Year.
121—1919	Ebji Nathoo Sapat . . .	Hindu . .	Ghatkoper . .	Lately speculator in shares of Joint Stock Companies and now petty broker in ready cotton at Cotton Green, Colaba.	4th	March	1919	6th	March	1919
122—1919	Rewa Bhaichand alias Dewa Bhaichand Ganja.	" . .	Parel, Bombay . .	Boiler maker in the B. & C. I. Railway Company at Parel (Running Shed).	6th	"	"	"	"	"
123—1919	Umer Ahmed Memon . .	Mahomedan .	Meenon Wada, Bombay .	Lately trading as timber merchant in the name of Ahmed Abdu Rehman & Sons and now unemployed.	"	"	"	"	"	"
124—1919	Ardeair Cursedji Vatcha . .	Parsi . .	Bazar Gate, Fort, Bombay .	Lately dealer in second hand furniture and now unemployed.	"	"	"	"	"	"
125—1919	Jamsedji Fakirji Mistry . .	" . .	Chira Bazar, Vaka Molla, Bombay.	Clerk in the employ of Mr. W. A. Chambers, Engineer.	"	"	"	7th	"	"
126—1919	Nanoo Abdul Shaik . .	Mahomedan .	Khanda Molla, Bombay .	Fitter in the R. I. M. Dockyard . .	7th	"	"	"	"	"
127—1919	Hormusji Bomanji Mistry .	Parsi . .	Grant Road. . .	Printer in the "Times of India" Press .	"	"	"	"	"	"
128—1919	Yusuf Suleman Vaid . .	Mahomedan .	Nakhoda Molla. .	Lately doing partnership business with Vasniji Naranji Naik as Tea Merchants and Commission Agents and speculators in gunny bags and cotton seeds, etc., at Bombay and Calcutta under the name, style and firm of Vaid and Naik and now unemployed.	"	"	"	"	"	"
129—1919	Sunderji Gangji Thacker . .	Hindu . .	Bhendy Bazar, . .	Formerly dealer in oil in the name of Gangji Shamji and now servant in the employ of Ranji Manji & Co.	8th	"	"	8th	"	"
130—1919	Narayen Harichandra Talpade .	" . .	Pallow Road, . .	Lately clerk in the Bombay Barmah Trading Corporation, Ltd., and now its Pensioner.	10th	"	"	10th	"	"
131—1919	Kuberdas Ganeshji Patel . .	" . .	Tamba Kanta . .	Silk and yarn merchant at Bombay and Gadag in the name of Ratilal Shanker.	"	"	"	"	"	"

Orders in the matters of the abovenamed Debtors' petitions, that the said Debtors have been adjudged Insolvents, and that the real and personal estate and effects of the said Insolvents do vest in the Official Assignee of this Honourable Court, have been duly made.

CHIEF CLERK'S OFFICE, HIGH COURT,
Bombay, this 10th day of March 1919.

K. A. BHOJWANI,
Ag. Chief Clerk.

IN THE HIGH COURT OF BOMBAY.

IN INSOLVENCY.

Notice is hereby given that the petitions of the several persons hereunder named and described have been presented to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1909 (III of 1909).

No.	Names.	Denomination.	Address in Bombay.	Description.	DATE OF PRESENTATION OF PETITIONS.			DATE OF THE ADJUDICATION.		
					Day.	Month.	Year.	Day.	Month.	Year.
132—1919	Elisha Hye Elias . . .	Jewish .	Sassoon Building, Fort .	Lately broker in piece-goods and now unemployed.	11th	March	1919	11th	March	1919
133—1919	Jaichand Jeewa Soni . . .	Hindu .	Holi Chukla, Fort .	Lately petty dealer in silver ornaments and now unemployed.	"	"	"	"	"	"
134—1919	Zoje Mingel . . .	Native Christian .	Ghorupdeo . . .	Fitter in the Bombay Port Trust .	12th	"	"	12th	"	"
135—1919	Govinda Patloo Mane . . .	Hindu .	Byculla . . .	Lately petty dealer in onions and potatoes and now unemployed.	"	"	"	"	"	"
136—1919	Govind Mahadoo Parab . . .	" .	Mahim . . .	Sizer in the Dhun Mill, Ltd. . .	"	"	"	"	"	"
137—1919	Huseinbhai Mamooji Dawoodi-Hora and Noorbhai Huseinbhai Dawoodi Hora.	Mahomedan .	Bhendy Bazar . . .	1st Debtor lately petty dealer in iron ware and now unemployed, and the 2nd Debtor extra frame maker.	"	"	"	13th	"	"
138—1919	Otamchand Hirachand Sha . . .	Hindu .	76-78. Bhuleshwar . . .	Lately broker in silver and now unemployed.	"	"	"	"	"	"
139—1919	Mohanlal Ramchand Sha . . .	" .	Jakeria Musjid . . .	Lately share broker and speculator in cotton and now unemployed.	13th	"	"	14th	"	"
140—1919	Edward Coleman . . .	Anglo-Indian .	Parel . . .	Fitter on the G. I. P. Railway at Victoria Terminus.	14th	"	"	"	"	"
141—1919	Ramharakh Seotarang Pardeshi . . .	Hindu .	Poibowdi . . .	Milkvender . . .	"	"	"	"	"	"

Orders in the matters of the abovenamed Debtors' petitions, that the said Debtors have been adjudged Insolvents, and that the real and personal estate and effects of the said Insolvents do vest in the Official Assignee of this Honourable Court, have been duly made.

CHIEF CLERK'S OFFICE, HIGH COURT,
Bombay, this 16th day of March 1919

K. A. BHOJWANI,
Ag. Chief Clerk.

IN THE CHIEF COURT OF LOWER BURMA.**Insolvency Jurisdiction.****CASE No. 151 OF 1918.****Rangoon, the 6th March 1919.**

In the matter of Mahamed Esahaque, Tailor, residing at No. 45, Merchant Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Mahamed Esahaque an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 5th day of March 1919.

CASE No. 168 OF 1918.**Rangoon, the 5th March 1919.**

In the matter of Kanta Mariah, unemployed, residing at No. 75 in 15th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Kanta Mariah an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 4th day of March 1919.

CASE No. 169 OF 1918.**Rangoon, the 6th March 1919.**

In the matter of S. Money Moodaliar, unemployed, residing at No. 60, 31st Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said S. Money Moodaliar an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 5th day of March 1919.

CASE No. 29 OF 1919.**Rangoon, the 4th March 1919.**

In the matter of Moung Nyun, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Moung Nyun, Tin-smith, residing at Shop No. 81, Municipal Strand Market, Rangoon, on the 26th day of February 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Moung Nyun.

CASE No. 30 OF 1919.**Rangoon, the 4th March 1919.**

In the matter of Surendra Nath Mukerjee, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Surendra Nath Mukerjee, Photographer, residing at No. 47 in 36th Street, Rangoon, on the 25th day of February 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the 1st day of March 1919 against the said Surendra Nath Mukerjee.

CASE No. 31 OF 1919.**Rangoon, the 5th March 1919.**

In the matter of Moung Po Sin, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Moung Po Sin, Trader, residing at No. 44, Phayer Street, Rangoon, on the 5th day of March 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Moung Po Sin.

CASE No. 32 OF 1919.**Rangoon, the 11th March 1919.**

In the matter of L. M. Packimnathan, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by L. M. Packimnathan, Clerk of General Post Office, residing at No. 37, 38th Street, Rangoon, on the 10th day of February 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the 8th day of March 1919 against the said L. M. Packimnathan.

CASE NO. 32 OF 1919.

Dated the 8th March 1919.

In the matter of L. M. Packimnathan.

Ex parte the Insolvent.

Whereas the abovenamed L. M. Packimnathan, Clerk of General Post Office, residing at No. 37, 38th Street, Rangoon, being indebted and unable to pay his debts has presented his petition to this Court for relief under the provisions of the Presidency-Towns Insolvency Act. Upon reading the said petition, this Court doth hereby adjudge the said L. M. Packimnathan an insolvent and doth order and direct that he do file his schedule within 30 days from this date.

MAUNG GYEE,

Offg. Registrar.

IN THE COURT OF THE SUB-JUDGE AND JUDGE, INSOLVENCY COURT, AJMER.

No. 38 of 1919.

Nathoo Lal, son of Gyau Mall, Patni Saraogi of Bagsuri, at present at Ajmer . Insolvent
against

	Rs.	A.	P.
1. Chaganlal, son of Mehtabmal Polkarman, Bagsuri .	500	0	0
2. Manmal, son of Keshenlal Pohkarman, Bagsuri .	227	0	0
3. Thakur Sahib Lachman Singh, Bagsuri .	70	0	0
4. Ramchander, son of Chagalal Moheshwan, Nandla .	700	0	0
5. Poonamchand Agarwala, Cloth Merchant, Ajmer .	700	0	0
6. Moolchand Sethi, son of Pem Raj, Ajmer .	90	0	0
7. Sujannmal, son of Chalkmal, Godha, Ajmer .	175	0	0
	2,462	0	0

The Insolvent has filed an application under Section 11 of Act III of 1907 and the application will be heard on 10th April 1919 at 11 A.M. The creditors are hereby informed that they either must appear in person or through an authorized agent on the date fixed.

Given under my hand and seal of the Court this 7th day of March 1919.

S. ABDUL WAHED KHAN,

Sub-Judge, Insolvency Court, Ajmer.

MILITARY ACCOUNTS DEPARTMENT.

NOTIFICATIONS.

Delhi, the 13th March 1919.

No. 8303-G.-Camp.—Mr. G. C. Chatterjee, officiating Deputy Examiner, 2nd grade, in the office of the Controller of Military Accounts, 7th (Meerut) Division, is appointed as a temporary Deputy Examiner, 2nd grade, in that office with effect from the 27th January 1919.

No. 8304-G.-Camp.—Mr. Khazan Singh, officiating Deputy Examiner, 2nd grade, in the office of the Controller of Military Accounts, 3rd (Lahore) Division, has been granted privilege leave for three months, on medical grounds, with effect from the 3rd February 1919.

The 19th March 1919.

No. 8393-G.-Camp.—Lieut. W. D. Morton, Indian Army Reserve of Officers, attached to the office of the Chief Auditor, Non-Military Pay and Pension Accounts, Dadar, was granted leave under the provisions of India Army Order 291 of 1917, for 28 days, with effect from the 13th February 1919.

B. W. MARLOW, Colonel,
Military Accountant General.

**STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD
FROM 8TH TO 15TH MARCH 1919.**

(In Lakhs of Standard Tolas.)

COINAGE OF BRITISH INDIA GOVERNMENT COINS.													COINAGE FOR EGYPTIAN GOVERNMENT.		SUBSIDIARY COINAGE FOR THE STRAITS SETTLEMENTS GOVERNMENT.		
NAME OF MINTS.	RECEIPTS.			COINAGE.			BALANCE OF BULLION AND COIN.						Receipt of Bullion for coinage transferred from Currency balance.	Plastrea Closing balance and paid over.	Receipt of Bullion for subsidiary coinage.	Subsidiary coin coined and paid over.	Closing balance.
	Purchased silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	TOTAL.	New rupees and small silver coins delivered to Treasuries or Currency Department.	New rupees made over to Native States.	TOTAL.	New coin ready for delivery.	Currency Bullion.	Other Government Bullion.	Withdrawn and uncurrent coins.	TOTAL.					
Calcutta . . .	(a) 82	...	...	82	85	...	85	12	(b) 167	6	...	185	...	...	...	...
Bombay . . .	...	1	...	1	43	...	43	4	166	1	2	13	...	...	...	128

(a) Includes 36 received from Bombay Mint.

(b) Exclusive of 258 of purchased silver brought on the Mint premises but not yet received which includes 21 received from Bombay Mint.

(c) Exclusive of 445 of purchased silver brought on the Mint premises but not yet received.

His Majesty's Mint; }
Calcutta, the 20th Mar. 1919.

A. MCCORMICK, Lt.-Col., R.E.,
Master of the Mint.

CHIEF COMMISSIONER, DELHI.

NOTIFICATIONS.

Delhi, the 15th March 1919.

No. 1625-Home.—The following return of births and deaths at the undermentioned Municipal towns in the Province of Delhi for the week ending the 8th March 1919 is published for information :—

1	2	3	4			5			6	7	8	9	10	11	12	13	14	15			16	17
No.	Name of Municipal Towns.	Population of 1911.	Births.			Deaths.			Cause of Death.								Infants under one year of age.			Ratio of births per 1,000 of population per annum.	Ratio of deaths per 1,000 of population per annum.	
			Males.	Females.	Total.	Males.	Females.	Total.	Cholera.	Small-pox.	Plague.	Fever.	Dysentery and Diarrhoea.	Respiratory.	Injuries.	All other causes.	Measles and chicken-pox.	Males.	Females.			Total.
	Delhi . . .	225,471	80	91	171	93	89	182	...	...	...	87	8	52	...	35	...	25	25	50	39.44	41.97
	Notified Area	3,673	1	1	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	28.81	...
	Total . . .	229,144	81	92	173	93	89	182	...	...	...	87	8	52	...	35	...	25	25	50	39.26	41.30

No. 1641-Home.—In anticipation of his services being placed at the disposal of the Chief Commissioner, Delhi, Mr. A. H. Marshall was appointed Senior Superintendent of Police, Delhi, with effect from the forenoon of the 18th October 1918.

The 17th March 1919.

No. 1663-R. & A.—Under the provisions of section 3 of the Co-operative Societies Act, 1912 (II of 1912), the Chief Commissioner is pleased to appoint the Registrar, Co-operative Societies, Punjab, to be *ex officio* Registrar, Co-operative Societies, for the Province of Delhi, and to confer on him all the powers of a Registrar under the said Act.

The 18th March 1919.

No. 1679-Home.—In exercise of the powers vested in him by section 20, sub-section (2), clause (n) of Act XX of 1883 (The Punjab District Board Act) and by section 31 of Act I of 1871 (The Cattle Trespass Act) as amended by Act I of 1891, the Chief Commissioner is pleased to transfer to the District Board of Delhi in respect of the Cattle pound at Gheora the functions vested in the Magistrate of the district by sections 5, 6, 12, 14 and 17 and in the Local Government by section 18 of Act I of 1871 (The Cattle Trespass Act).

The 19th March 1919.

No. 1703-Financial.—In exercise of the powers conferred by section 43 (1) of the Indian Income Tax Act, 1918 (VII of 1918), and delegated to him by the Notification of the Government of India, Finance Department, No. 778-F, dated the 28th March 1918, the Chief Commissioner is pleased to make the following addition to the rules published with Delhi Notification No. 8425, dated the 5th December 1918, as subsequently amended :—

Rule 4 A.

Under section 43 it is prescribed that—

“ In any case in which a house or quarters are definitely allotted to a person holding an appointment or office under Government, a Local Body or a private employer on conditions which give that person no option of refusing the tenancy, the levy of tax on the value of the perquisite obtained by the occupation of the house or quarters shall be regulated as follows :—

(a) If the house or quarters are rent-free, income tax shall be charged on the renting value thereof or 10 per cent of the employé's pay, whichever is less.

(b) If the employé does not pay the full renting value, income tax shall be charged on no sum by which the true renting value of the house exceeds 10 per cent of his pay.”

No 1705-Financial.—In exercise of the powers conferred by Section 43 (1) of the Indian Income Tax Act, 1918 (VII of 1918) and delegated to him by the Notification of the Government of India, Finance Department No. 778-F., dated the 28th March 1918, the Chief Commissioner is pleased to make the following correction in Form No. XVII prescribed by Rule 20 of the Delhi Notification No. 8425, dated the 5th December 1918, as subsequently amended :—

For 1 anna in the 5th line from the bottom substitute 1 rupee.

C. A. BARRON,

Offg. Chief Commissioner, Delhi.

THE GOVERNMENT OF BOMBAY.

Revenue Department.

NOTIFICATION.

Bombay Castle, the 21st February 1919.

No. 1799.—The following Agreement executed on behalf of the Tata Hydro-Electric Power Supply Company, Limited, of the one part and the Secretary of State for India in Council of the other part, under section 41 of the Land Acquisition Act, No. 1 of 1894, is hereby published for general information under section 42 of that Act :—

AN AGREEMENT made this twentieth day of February One thousand nine hundred and nineteen BETWEEN THE TATA HYDRO-ELECTRIC POWER SUPPLY COMPANY, LIMITED, hereinafter called "the Company" (which expression shall unless excluded by or repugnant to the context be deemed to extend to and include The Tata Hydro-Electric Power Supply Company, Limited, and their successors and assigns) of the one part and THE SECRETARY OF STATE FOR INDIA IN COUNCIL hereinafter called "the Secretary of State" (which expression shall unless excluded by or repugnant to the context be deemed to extend to and include the Secretary of State for India in Council and his successors and assigns) of the other part WHEREAS in connection with the undertaking and business of the Company and for the purpose of the better protection of the public and the proper and regular inspection and constructional maintenance of the aerial transmission line of the Company for conveying and transmitting the supply of electrical energy from the Generating Station of the Company situate near Khopoli in the Karjat Taluka of the Kolaba Collectorate to the Receiving Station of the Company situate near the Old Government House, Parel, within the area of supply described in the Bombay (Hydro-Electric) License, 1907, and works connected therewith the Company have applied to the Government of Bombay to put in force the provisions of the Land Acquisition Act, 1894 (hereinafter referred to as "the said Act") in order to acquire for the Company a strip of land sixty feet in width or thereabouts and running through the villages within the Districts of Thana and Kolaba which are mentioned in the Schedule hereunder written upon ever or in the vicinity of which strip of land the said aerial transmission line of the Company is now placed AND WHEREAS the Government of Bombay having caused an enquiry to be held in conformity with the provisions of section 40 of the said Act and being satisfied on the report of the result of such enquiry that the acquisition of such strip of land in the said villages in the districts of Thana and Kolaba is needed for the construction of a work which is likely to prove useful to the public has consented to the provisions of the said Act being put in force in order to acquire such land for the purposes of the Company and has pursuant to section 41 of the said Act required the Company to enter into such Agreement with the Secretary of State as is herein contained AND WHEREAS the parties hereto have agreed that a certain Agreement between them dated the twenty-fourth day of March One thousand nine hundred and sixteen and duly published in the *Gazette of India* and also in the *Bombay Government Gazette* shall be varied and supplemented in manner hereinafter appearing NOW THESE PRESENTS WITNESS and it is hereby agreed between and by the Company on the one hand and the Secretary of State on the other hand as follows :—

1. From time to time whenever the Company shall apply in writing to the Government of Bombay (hereinafter referred to as "the said Government") to put in force the provisions of the said Act for the purpose of acquiring for the Company any land situated within any of the said villages of which sufficient plans and full and correct particulars shall be given by the Company and which the Company allege is needed for the purposes of the Company in connection with the said aerial transmission line the said Government on being satisfied that the acquisition under the said Act of the land so applied for is necessary and *Bona fide* needed for the purposes aforesaid shall put in force the provisions of the said Act in order to acquire the same for the Company. The particulars to be given by the Company of the land shall include the Survey Number Plot Number and area of each separate plot of land desired to be acquired together with the name of the village within which any such plot is situated.

2. The Company shall and will provide for and reimburse or pay to the said Government the entire cost as determined by the said Government of the acquisition under the provisions of the said Act of all land situated within the said villages which has been or shall be applied for by the Company and so acquired for the Company by the said Government (hereinafter referred to as "the said acquired land") including all compensation damages interest costs charges and expenses whatsoever which have been or may be paid or incurred in respect of or on account of such acquisition and all law costs and other expenses which have been or may be incurred by the said Government upon or in respect of or incidental to such acquisition or any litigation arising thereout and either in the Original or Appellate Courts and including the cost of any establishment and salary of any Officer or Officers of Government whom the said Government may think it necessary to employ or assign on special duty for the purpose of such acquisition. As an initial provision for the monies which shall be payable by the Company as aforesaid the Company shall deposit with the Collector within seven days after demand by him such sum in cash as the Collector reasonably may require in respect of each piece of land to be acquired for the Company within his District and thereafter the Company shall further pay to the Collector within seven days after demand by the Collector in writing such additional amount or amounts in cash as the Collector shall from time to time estimate to be required or provided by the Company for the purpose of meeting or disbursing any of the compensation damages interest costs charges or expenses thereinbefore referred to. In these presents the expression "Collector" shall mean and include the Collector or the Officer of Government for the time being acting as Collector of the district of Thana or Kolaba as the case may be within which the land to be acquired in pursuance of these presents is situate and also any officer specially appointed by the said Government to perform the functions of a Collector under the said Act.

3. On payment of the entire compensation damages interest costs charges and expenses referred to in clause 2 of these presents incidental to the acquisition of any portion of the said acquired land such portion shall as soon as conveniently may be after the award of the Collector is made in respect thereof and possession has been taken thereof by the Collector under the said Act be transferred at the cost in every respect of the Company by the Secretary of State so as to vest legally in the Company subject however to the provisions of clauses 4 to 12 inclusive of these presents. In any deed of transfer executed by the Secretary of State for the purpose of effectuating this clause the Secretary of State shall not be required to enter into any covenant save only a trustee's usual limited covenant against incumbrances.

4. The said acquired land when so transferred to and vested in the Company shall be held by the Company as their property to be used for the purposes of their undertaking and business.

5. If at any time or times any part or parts of the said acquired land so held by the Company and not actually utilized or necessary to be utilized as a site for any tower pillar post pole strut stay or other work supporting the said aerial transmission line of the Company shall in the opinion of the said Government be required to be possessed by the said Government for purposes of revenue administration or for any purpose connected with public health safety or necessity (of which requirements the said Government shall be the sole judge) or if at any time or times any part or parts of the said acquired land so held by the Company and whether actually utilized as a site for any tower pillar post pole strut stay or other work supporting the said aerial transmission line of the Company or not so utilized shall in the opinion of the said Government be required to be possessed either by the said Government or by a local authority for the purpose of making any new public road the Company on being thereunto required by the said Government in writing (which shall be sufficient if signed by the Collector) shall transfer to the Secretary of State such part or parts of the said acquired land as the said Government or the Collector shall specify to be so required for any of the purposes aforesaid and in consideration of such transfer the Secretary of State shall pay to the Company a sum equal to the amount of the compensation awarded under the said Act and paid by the Company in respect of the land the subject of the transfer upon the acquisition thereof for the Company including the amount awarded in respect thereof under section 23 (2) of the said Act and where any tower pillar pole strut stay or other work supporting the said aerial transmission line of the Company shall have been required to be removed together with the expense of the removal and re-erection thereof. Provided always that the Company shall at all times have a free and uninterrupted right of access across any new public road which may be constructed so as to traverse their said aerial transmission line from the land of the Company on one side of such new public road to the land of the Company on the other side thereof.

6. Subject to clause 5 thereof any of the said acquired land so held by the Company or any part thereof which shall no longer be used or required for the purposes of the undertaking and business of the Company shall be offered through the said Government for sale to the respective persons or to the heirs or the legal representatives of the respective persons from whom the same had actually been acquired or to the owners of adjoining lands at a price not exceeding the price which the Company shall fix as their minimum limit for such sale and in the event of such sale being declined may be sold by the Company at their discretion.

7. The Company shall at all times permit the said Government or any officer or officers deputed by the said Government in that behalf to inspect from time to time and at all times the said acquired land and all parts of the aerial transmission line of the Company upon the said acquired land. The Company shall at all times keep and maintain the said acquired land in good order to the satisfaction of the Collector.

8. The Company shall not without the previous permission of the said Government in writing which shall be sufficient if signed by the Collector (which permission it shall be in the absolute discretion of the said Government to give with or without conditions or refuse) fence in or permit to be fenced in any portion of the said acquired land (except such portion of the said acquired lands as are referred to in clause 9 hereof) or interfere with or obstruct any existing public or private road tract or path or the free and unrestricted right of way or passage over the said acquired land by any person from the lands on the one side of the said acquired land to the lands on the other side thereof and shall not do or permit to be done anything which shall prevent or interfere with the flow or passage through or over the said acquired land of water for purposes of irrigation or of storm water drainage through creeks or over fields or any streams or water-courses or water-ways running over or through the said acquired land and existing at the date of the acquisition thereof except in so far as such prevention or interference is necessary for the protection of the said aerial transmission line of the Company.

9. Wherever the said aerial transmission line passes over a salt work of which the said acquired land shall have formed part the Company may and shall if required so to do by the said Government construct and maintain a suitable hard track to the satisfaction of the said Government beneath the aerial transmission line on such portion of the said acquired land and in such case may fence in every such track and the Company shall provide and maintain in good order all such culverts and passages for the flow of water through or under such track from one portion of such salt work to the other as may be necessary in the opinion of the said Government to prevent the existence of the track being prejudicial to any part of such salt work.

10. If the owner of any land part only of which has been notified for acquisition in pursuance of this Agreement desires without any claim for severance to have a defined right of way or passage from and to his unacquired land over a portion of the said acquired land which is not actually utilized or necessary to be utilized as a site for a tower pillar post pole strut stay or other work supporting the said aerial transmission line the Company shall if so required in writing by the Collector provide for the said owner at the expense of the Company and to the satisfaction of the Collector convenient and reasonable means of access at all times over the said acquired lands from and to such unacquired land.

11. The Company shall make and maintain or cause to be made and maintained such effectual arrangements as the said Government or the Collector may be advised by the Electrical Engineer to Government or the Officer of Government for the time being carrying out the duties of that appointment to be *bond fide* necessary and required for preventing any accident or injury directly or indirectly due to or arising from the existence of the said aerial transmission line or from the electrical energy supplied by the said aerial transmission line happening to any of the public while making use of any road track or path for the time being constructed or existing under any part of the said aerial transmission line.

12. Such of the public as are contemplated by clause 6 of the Bombay (Hydro-Electric) License, 1907, shall without any exception be entitled to purchase from the Company and use the electrical energy supplied or to be supplied by the said work of the Company subject to the conditions prescribed in the said License and the provisions of the Indian Electricity Act, 1910, and the Rules thereunder or any amendments or modifications thereof respectively.

13. The said Agreement dated the twenty-fourth day of March One thousand nine hundred and sixteen shall be read and construed as if in lieu of clause 5 thereof there were substituted and inserted therein as clause 5 a clause worded in manner similar to clause 5 of these presents and as if there were inserted therein as clause 9A and clause 9B respectively an additional clause similar to clause 9 and an additional clause similar to clause 11 of these presents and as so varied and supplemented such Agreement and every clause thereof except as to the said clause 5 appearing therein shall continue of full effect and be binding on the parties thereto.

14. All the costs and expenses of and incidental to the preparation and execution of this Agreement (including stamp duty and the costs of registration if required by the said Government) shall be paid by the Company.

IN WITNESS whereof the Common Seal of The Tata Hydro-Electric Power Supply Company, Limited, has been hereunto affixed in the presence of two Directors and the Agents of the Company and by direction of His Excellency the Honourable the Governor of Bombay in Council one of the Secretaries to the said Government has for and on behalf of the Secretary of State for India in Council hereunto set his hand and seal the day and year first above written.

THE SCHEDULE ABOVE REFERRED TO.

Names of Villages traversed and the Districts in which lands to be acquired for the transmission line from Sewri Creek to Khopoli are situated :—

Names of villages.	District.	Names of villages.	District.
1. Anik	Thana.	29. Talegaon	Kolaba
2. Marauli	"	30. Barvoi	"
3. Vadauli	"	31. Risgaon	"
4. Bōrla	"	32. Lodhevli	"
5. Devnar	"	33. Tembri	"
6. Mani	"	34. Sarang	"
7. Mandala	"	35. Ashroti	"
8. Trombay	"	36. Kopri	"
9. Vashi	"	37. Dharni	"
10. Shonkar	"	38. Nigdoli	"
11. Sarsola	"	39. Masgaon	"
12. Shiratna	"	40. Paud	"
13. Nerul	"	41. Nigdoli	"
14. Darava	"	42. Nandoda	"
15. Belapur	"	43. Nimboda	"
16. Wagevli	Kolaba.	44. Vanva	"
17. Pargaon	"	45. Kumbhivli	"
18. Kopar	"	46. Dhamni	"
19. Wadghar	"	47. Khalapur	"
20. Karanjad	"	48. Mhad	"
21. Kloondra	"	49. Hal B.	"
22. Kolka	"	50. Ahajoshi	"
23. Derevli	"	51. Sheel	"
24. Kona	"	52. Mulgaon	"
25. Arevli	"	53. Varōsa	"
26. Ajevli	"	54. Bhanvaj	"
27. Sherung	"	55. Devlad	"
28. Khanaola	"	56. Khopoli	"

The Common Seal of the Tata Hydro-Electric Power Supply Company, Limited, was hereto affixed pursuant to a Resolution of the Board of Directors of the Company passed at a meeting of the Board held on the twenty-ninth day of January One thousand nine hundred and nineteen in the presence of

Seal of the
Tata Hydro-Electric
Power Supply Company,
Limited.

LALUBHAI SAMALDAS,
H. J. BHABHA, } Directors.

TATA SONS & Co., Agents.
A. J. BILIMORIA, Director.

SIGNED SEALED AND DELIVERED by }
J. L. Rieu, Esquire, I.C.S., one of the Secre- }
taries to the Government of Bombay in the }
presence of

J. L. RIEU.

M. M. DADARKAR,
Superintendent,
Revenue Department.

F. H. DEVITRE,
Assistant Superintendent,
Revenue Department.

Seal of the
Government of
Bombay,
Revenue and
Financial
Departments.

By order of His Excellency the Honourable the Governor in Council,

J. L. RIEU,
Secretary to Government.

REPORTS OF DESERTIONS.

Report of a Deserter or Absentee without leave from the 4th South Wales Borderers attached 1st F. S. Garrison Battalion, South Staffordshire Regiment, dated at Bombay, this 7th day of March 1919.

Number, Rank, and Name—45508, Private, Landels P.
Age—38½ years.
Height—5 feet 4 inches.
Colour of—Complexion, fresh; hair, fair; moustache fair; eyes, blue.
Trade—Engine fitter. (Was in Navy previous to joining Army.)

Date of Enlistment—6th August 1914.
Date of Desertion or Absence—2nd March 1919.
Place of Desertion or Absence—Colaba, Bombay.
Marks—Has Scotch accent.
Under five years' service.

L. E. H. HUMFREY, Lieut.-Col.,

Commanding, 1st, (F. S.) Garrison Battalion, South Staffordshire Regiment.

Report of a Deserter or Absentee from the British Remount Training Depot, Bangalore, dated this 12th day of March 1919.

Number, Rank, and Name—91345, Indian Driver, Narayana Pillay.
Father's Name—Iyappan Pillay.
Caste—Hindu Nair.
Village—Panaveli Veeda, Thana Trumphill, Tehsil Nayvathinkara, District Travancore.
Date of enrolment—17th September 1918.
Age on enlistment—30 years.

Height—5 feet 2½ inches.
Chest measurement—31½—35 inches.
Date of desertion—17th February 1919.
Marks—A mole of the size of a mustard seed behind the right ear. A scar about 2" long on the shin of the right leg. An irregular scar on the inner side middle of left leg.

Report of a Deserter or Absentee from the British Remount Training Depot, Bangalore, dated this 12th day of March 1919.

Number, Rank, and Name—91079, Indian Driver, Doraisamy Naidu.
Father's name—Sankarappa Naidu.
Caste—Hindu Tamil Kavarai.
Village—Vikaramsingapuram, Tehsil Ambasamudram, District Tinnevely.
Date of enrolment—30th April 1918.

Age on enlistment—20 years.
Height—5 feet 7 inches.
Chest measurement—32—35 inches.
Date of desertion—17th February 1919.
Marks—A mole over the left side of the neck. A scar on the back aspect of the right shoulder joint. A mole 1" in front of the right ear.

Report of a Deserter or Absentee from the British Remount Training Depot, Bangalore, dated this 12th day of March 1919.

Number, Rank, and Name—91230, Indian Driver, Maitheen Kannoo.
Father's Name—Oosman.
Caste—M. Mussalman.
Village—Poovar, Thana Parasala, Tehsil Neyyathikara, District Travancore.
Date of enrolment—16th July 1918.

Age on enlistment—24 years.
Height—5 feet 4½ inches.
Chest measurement—33—36 inches.
Date of desertion—17th February 1919.
Marks—A scar 1½ inch long, ½" broad, on the inner aspect of the upper third of the left leg.

Report of a Deserter or Absentee from the British Remount Training Depot, Bangalore, dated this 12th day of March 1919.

Number, Rank, and Name—91004, Indian Driver, P. Govinda Pillay.
Father's Name—Ayappan Pillay.
Caste—H. Nayar.
Village—Haripad, Thana Haripad, Tehsil Karthika Palli, District Travancore.
Date of enrolment—6th January 1918.

Age on enlistment—22 years.
Height—5 feet 2½ inches.
Chest measurement—34—36½ inches.
Date of desertion—17th February 1919.
Marks—(1) A boil scar outer left elbow.
(2) A scar on the calf right leg.
(3) A black scar on the right scapula.

Report of a Deserter or Absentee from the British Remount Training Depot, Bangalore, dated this 12th day of March 1919.

Number, Rank, and Name—91901, Indian Driver, Meeran Pillay.
Father's Name—Kutty Pillay.
Caste—Mussalman.
Village—Arumalore, Thana Maranallai, Tehsil Neyyalinkara, District Travancore.
Date of enrolment—28th June 1918.

Age on enlistment—20 years.
Height—5 feet 5½ inches.
Chest measurement—32—34½ inches.
Date of desertion—17th February 1919.
Marks—A vertical oval scar 1" long just above the right inner malleolus. An irregular scar 2" long in part of the left ankle.

Report of a Deserter or Absentee from the British Remount Training Depot, Bangalore,
dated this 12th day of March 1919.

Number, Rank, and Name—45155, Indian Driver, Harigar. Father's Name—Kashigar. Caste—Hindu, Gouai. Village—Belkhed, Tehsil Akot, District Akola. Date of enrolment—20th March 1918. Age on enlistment—23 years.	Height—5 feet 5 inches. Chest measurement—32—34 inches. Date of desertion—27th February 1919. Marks—Leaf shaped scar situated 1" to inner side of perpendicular line from left scapula into spine on lower ribs.
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Report of a Deserter or Absentee from the British Remount Training Depot, Bangalore,
dated this 12th day of March 1919.

Number, Rank, and Name—45185, Indian Driver, Onkar. Father's Name—Thinga Jie. Caste—Hindu, Thakur. Village—Kamlapur Taroda, Thana Khallor, Tehsil Daryapur, District Amraoti. Date of enrolment—18th March 1918.	Age on enlistment—20 years. Height—5 feet 6½ inches. Chest measurement—32—34 inches. Date of desertion—27th February 1919. Marks—Scar centre of forehead, scar left shoulder blade.
--	--

Report of a Deserter or Absentee from the British Remount Training Depot, Bangalore,
dated this 12th day of March 1919.

Number, Rank, and Name—45057, Indian Driver, Ghapoo. Father's Name—Achhroo. Caste—H. Kachhi Kacheradi. Village—Barora, Thana Ghat Lachura, Tehsil Mau, District Jhansi. Date of enrolment—13th March 1918.	Age on enlistment—24 years. Height—5 feet 6 inches. Chest measurement—33½—35½ inches. Date of desertion—4th March 1919. Marks—Horse-shoe shaped scar on the middle of abdomen.
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E. R. HARTLEY, 2nd-Lieutenant,
for Commandant, British Remount Training Depot, Bangalore.

POSTS AND TELEGRAPHS.

(POST OFFICE.)

NOTIFICATIONS.

Calcutta, the 14th March 1919.

No. 811-*Ap.*—Mr. E. A. Faithfull, Superintendent of post offices, 2nd grade and Personal Assistant to the Postmaster-General, Bengal and Assam, is granted privilege leave for one month, with effect from the 27th February 1919.

No. 815-*Ap.*—Mr. C. Saldanha, Manager, Dead Letter Office, Bombay, pay Rs. 300—400, is appointed to officiate as Superintendent of post offices, 3rd grade and Personal Assistant to the Postmaster-General, Bombay, on his own pay, with effect from the 25th February 1919 and until further orders.

No. 818-*Ap.*—Mr. L. H. F. Walker, temporary Probationary Superintendent of post offices, Burma, is appointed to officiate as Superintendent of post offices, 5th grade, with effect from the 10th February 1919 and until further orders.

The 15th March 1919.

No. 848-*Ap.*—The following promotions and appointments in the grades of Superintendents of post offices are made with effect from the 6th February 1919 :—

Mr. D. L. Scott to be confirmed in the 4th grade ;

Mr. R. E. Shalom to be promoted provisionally to the 4th grade ;

Mr. C. R. Ranganatha Rao, clerk, office of the Postmaster-General, Madras and sub *pro. tem.* Superintendent of post offices, 5th grade, to be appointed Superintendent of post offices, 5th grade.

The 18th March 1919.

No. 871-*Ap.*—Mr. K. M. Aslam, Superintendent of post offices, 3rd grade, is granted privilege leave for two months, with effect from the 16th March 1919, or from any subsequent date on which he may avail himself of it.

Mr. P. S. Thiagaraja Iyer, Investigating Inspector, Office of the Postmaster-General, Madras, is appointed to officiate as Superintendent of post offices, 5th grade, during the absence on privilege leave of Mr. K. M. Aslam, or until further orders.

No. 889-*Ap*.—Mr. H. S. Jussawala, Joint Head Clerk, Bombay General Post Office, is appointed to officiate as Superintendent of post offices, 5th grade, with effect from the 15th March 1919, and until further orders.

G. R. CLARKE,

Director-General of Posts and Telegraphs.

POSTS AND TELEGRAPHS. (TELEGRAPH TRAFFIC.)

NOTIFICATIONS.

Calcutta, the 18th March 1919.

No. 2100-*T*.—Mr. N. Raghavendra Rao, Officiating Deputy Superintendent, 1st class, was granted privilege leave from the 1st to the 25th February 1919.

Mr. J. Gordon, Telegraph Master, officiated as Deputy Superintendent, 2nd class, during the absence of Mr. Raghavendra Rao.

No. 2103-*T*.—Mr. J. E. Locke, Telegraphist, is appointed to officiate in the second division of the superior Traffic Branch as Superintendent of post offices, Traffic, Madras Circle, with effect from the 1st March 1919, *vice* Mr. W. P. Carr on leave.

The 21st March 1919.

No. 2179-*T*.—On return from leave of Mr. S. A. Martelli, Deputy Superintendent, 1st class, Messrs. J. A. Howse and J. A. Fermie, who were officiating as Deputy Superintendent, 1st class, and Deputy Superintendent, 2nd class, respectively, reverted to the grades of Deputy Superintendent, 2nd class, and Telegraph Master, with effect from the 8th March 1919.

G. R. CLARKE,

Director-General of Posts and Telegraphs.

Calcutta, the 19th March 1919.

No. 2156-*T*.—Reports of opening and closing of offices received during the period 13th March 1919 to 19th March 1919.

Name of Office.	Where situated.	Date.	REMARKS.
<i>Government Telegraph Offices.</i>			
Kacha	Baluchistan	2nd March 1919	Closed.
Kotda Sangani	Bombay	2nd February 1919	Opened.
Saindak	Baluchistan].	26th February 1919	Closed.
Sholapur Camp	Bombay	25th February 1919	Opened.
<i>Railway Telegraph Office.</i>			
Kelanpur	Bombay, Baroda and Central India Railway.	15th February 1919	Opened.

F. T. DE MONTE,

Deputy Director-General, Telegraphs.

H E

BANK OF BENGAL—PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th March 1919.

PARTICULARS.	3½ PER CENT. LOANS				4 PER CENT.				INDIAN WAR LOAN.				2ND INDIAN WAR LOAN.				TOTAL
	3 PER CENT. OF 1894-97.	of 1854-55	of 1865	of 1879.	of 1903-01.	Terminable Loan of 1915-16	Conversion Loan of 1916-17.	5 per cent. War Loan 1914-1917.	5½ per cent. War Bonds 1920	5½ per cent. War Bonds 1922.	5½ per cent. War Bonds 1921.	5½ per cent. War Bonds 1928.					
Balance of 28th Feb. 1919	27,39,700	90,03,800	3,79,22,900	1,41,21,300	61,40,900	19,27,700	470	40,04,700	7,77,000	15,800	225	7,05,000	7,73,70,425				
Add— Amount of Loan Certificate transferred to Stock in London . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount issued in London by Conversion under Notification No. . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Madras up to . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Bombay up to . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Calcutta between 1st and 15th March 1919 . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Deduct— Amount written off in the London Registers . . .	27,39,700	96,03,800	3,79,22,900	1,41,21,300	61,40,900	19,28,200	4,700	40,04,700	7,77,000	20,800	225	7,05,000	7,73,80,025				
Balance on 15th March 1919	...	3,500	...	14,200	96,710	20,800	...	...	...	...	...	...	1,35,000				
	27,39,700	90,00,500	3,79,22,900	1,41,07,100	60,44,200	19,07,400	4,700	40,04,700	7,77,000	20,800	225	7,05,000	7,73,45,025				

NOTE.—From 9th June 1867 to 15th Jan. 1919 Enfaced from India 12,419 lakhs, re-transferred from London 13,042 lakhs.

16th Jan. 1919	3 st Jan. 1919	ditto	5 "
1st Feb. "	15th Feb. "	ditto	10 lakhs.
16th "	28th "	ditto	1 lakh
1st March "	15th March "	ditto	1 "
			13,048

N. H. Y. WARREN,
Secretary and Treasurer.

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, 19th March 1919.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 22, 1919.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

LOST:

The lower half of the Government Promissory Note No. 166647 of the 3½ per cent Loan of 1842-43 for Rs. 500 (five hundred only) originally standing in the name of Brojendra Kumar Bose, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—B ROJENDRA KUMAR BOSE,
Residence—28, Jindabazar Lane, Dacca

LOST.

The Allotment Letters No. 124-P.—F. 1 & 3 of the 5½ per cent. War Bonds 1922 for Rs. 2,600 originally issued in the name of Sohan Singh, Minor, the proprietor, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letters and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicates in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the Advertiser—J. A. ROSS, District Judge,
Shahpur District.
Residence—Sargodha.

LOST.**The Government Promissory Notes**

No.	Loan.	Amount.	Originally standing in the name of	Last endorsed to
		Rs.		
B071549	3½ per cent. 1854-55	1,000	The National Bank of India, Ltd.	Joaquim Lazarus D'Vida and Rev. Joseph Sebastian daVida.
B071961	Ditto.	1,000	The National Bank of India, Ltd.	
B072318	Ditto.	500	The Central Bank of India, Ltd.	
B065256	3½ per cent. 1900-01	1,000	The National Bank of India, Ltd.	
B072936	Ditto.	1,000	The Bank of Bombay	
B080603	Ditto.	1,000	The National Bank of India, Ltd.	
296759	3 per cent. 1865	5,600	J. L. D'Vida.	

The proprietors, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and the application is about to be made for the issue of duplicates in favour of the proprietors. The Public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the Advertiser—Rev. J. daVIDA, Survivor of
Joaquim Lazarus D'Vida,

Residence—Roman Catholic Chaplain, Lonavla, G. I. P. Ry.

LOST.

The Allotment Letter No. $\frac{707 \text{ C. P. of the } 5\frac{1}{2} \text{ per cent. Loan of 1920 for Rs. } 100}{\text{F. I.}}$ originally issued in the name of Narayan Sambhaji Patil, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that the payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

NARAYAN SAMBHAJI PATIL, of Sakhi Bk.,
Taluq Kelapur, District Yeotmal.

Estate Captain B. A. Hartley, deceased.

Notice is hereby given that all persons having claims against the late Benjamin Albert Hartley, master mariner, in the employ of the Asiatic Steam Navigation Coy., of 44 Beal Lane, Shaw, near Oldham, Lancashire, who was drowned at sea (as a result of enemy action) on 9th June 1918 when in Command of H. M.'s H. T. Pundit Letters of Administration to whose Estate have been granted to James Edmund Vallance of Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 24th April next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized.

J. E. VALLANCE.

CALCUTTA,

The 12th March 1919.

LOST.

The Government Promissory Note No. 068072 of the 5½ per cent. War bonds, 1920, for Rs. 125 standing in the name of Soomro Aklahdino Jumejo, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payments of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of a Duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the above-mentioned security.

A. LANE RYAN,
Deputy Director-General, Post Office.

NOTICE.

A General Meeting, as required by Section 186 of the Indian Companies Act, VI of 1882 of the Shareholders and Creditors of the Saran & Co., Ltd., Delhi, in Liquidation, will be held at the Liquidators' Office (Mr. Sri Ram, Bar-at Law's Office), in Kucha Pati Ram, Delhi, at 5 P.M., on Sunday, the 13th April 1919, for the purpose of presenting the final report and accounts of the Liquidation.

BAIJ NATH, Pleader,
HARDEV PERSHAD, Patharwala,
CHANDU LAL, Bar-at-Law,
SRI RAM, Bar-at-Law, Liquidators.

DELHI,
The 24th February 1919.



SUPPLEMENT TO
The Gazette of India.

No. 12. } CALCUTTA, SATURDAY, MARCH 22, 1919.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time containing such official papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of Rupees five per annum if delivered in Calcutta, or Rupees eight if sent by post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta, or Rupees nine if sent by post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

IMPORTS INTO CHIEF PORTS DURING JANUARY, 1919

RETURN SHOWING the QUANTITIES of the PRINCIPAL STAPLES of AGRICULTURAL PRODUCE IMPORTED into CALCUTTA, BOMBAY, KARACHI, and MADRAS PORTS by RAIL, RIVER, and SEA during JANUARY, 1919

DEPARTMENT OF STATISTICS, INDIA

March 21, 1919

G. FINDLAY SHIRRAS,

Director of Statistics

Published by order of the Governor-General in Council

DEPARTMENT OF STATISTICS, INDIA.

TRADE FLUCTUATIONS IN SELECTED ARTICLES IN JANUARY, 1919.

The object of the tables appended is to show the quantities of the principal staples of agricultural produce imported from the various provinces and Indian states and from foreign countries into the ports of Calcutta, Bombay, and Karachi, and into the Madras ports during the month of January, 1919, and for the ten months, April to January 1919, as compared with the corresponding periods of 1918. The statistics include sea-borne foreign and coasting trade as well as inland (rail and river-borne) trade. They have been furnished by Collectors of Customs, Steamer Companies, Railway Audit Officers, and the Commissioners for the Port of Calcutta.

TRADE FLUCTUATIONS IN JANUARY, 1918 AND 1919.

It will be seen from Table I that the imports by rail, river, and sea in January, 1919, as against the corresponding month of 1918, show (in round numbers) a decrease of—

- 72 per cent in tea
(12,022,000 lbs as against 43,383,500 lbs last year),
- 63 per cent in gram and pulse
(34,100 tons as against 91,000 tons last year),
- 48 per cent in jute
(268,600 bales as against 519,700 bales last year),
- 31 per cent in wheat (excluding wheat flour)
(35,800 tons as against 51,900 tons last year),
- 22 per cent in rice (including paddy)
(98,400 tons as against 126,800 tons last year) and
- 5 per cent in linseed
(17,300 tons as against 18,200 tons last year).

The increase of 38 per cent (12,000 tons as against 8,700 tons last year) in the imports by rail, river, and sea into the ports of rape and mustard seed was due to larger exports from the Punjab and Bombay. There was an increase of 10 per cent (425,600 bales as against 385,800 bales last year) in the imports of raw cotton on account of larger exports mainly from Bombay, the Central Provinces and Berar, the Punjab, and Nizam's territory.

It will be seen from Table IV (wheat, excluding wheat flour) that the principal sources of the imports in January, 1918, were the United Provinces, the Punjab, and the Central Provinces and Berar. During January, 1919, the Provinces from which the ports received their supplies were mainly the Punjab (58 per cent) and the United Provinces (26 per cent of the total). Table XI shows the *exports* from India by sea of wheat (including wheat flour) month by month during the last six years.

NOTE.— One bale of cotton or jute is equivalent to 400 lbs.
One maund is equivalent to 82½ lbs.
One maund of paddy is taken as equivalent to 25 seers of rice.

GENERAL RESULTS—TEN MONTHS' IMPORTS INTO THE PORTS FROM UP-COUNTRY, ETC., THIS YEAR AND LAST YEAR.

The ten months' figures in table I show (in round numbers) a decrease of—

- 51 per cent in wheat (excluding wheat flour)
(842,400 tons as against 1,726,400 tons last year),
- 19 per cent in tea
(225,579,700 lbs as against 278,431,300 lbs last year),
- 13 per cent in raw cotton
(2,309,700 bales as against 2,665,800 bales last year),
- 6 per cent in gram and pulse
(680,700 tons as against 724,500 tons last year), and
- 1 per cent in rice (including paddy)
(875,300 tons as against 882,000 tons last year).

Imports of linseed by rail, river, and sea into ports show an increase of 119 per cent (309,300 tons as against 141,300 tons last year), mainly on account of larger exports from Bihar and Orissa, the United Provinces, Central Provinces and Berar, Nizam's Territory, and Rajputana and Central India. The imports of jute into Calcutta show an increase of 13 per cent (4,218,700 bales as against 3,737,400 bales last year), owing mainly to larger exports from Bengal and Bihar and Orissa. The increase of 5 per cent (113,200 tons as against 107,400 tons last year) in rape and mustard seed is mainly accounted for by larger exports from the Punjab and Bombay.

TRADE FLUCTUATIONS IN JANUARY, 1919, AS COMPARED WITH THE PREVIOUS MONTH.

As compared with December, 1918, the imports in January, 1919, into the ports referred to above show (in round numbers) a decrease of—

- 57 per cent in linseed
(17,300 tons as against 40,000 tons previous month),
- 45 per cent in jute
(268,600 bales as against 484,300 bales previous month),
- 30 per cent in tea
(12,022,000 lbs as against 17,056,200 lbs previous month), and
- 4 per cent in rape and mustard seed
(12,000 tons as against 12,500 tons previous month),

and an increase of—

- 34 per cent in raw cotton
(425,600 bales as against 317,300 bales previous month),
- 13 per cent in rice (including paddy)
(98,400 tons as against 86,800 tons previous month),
- 13 per cent in gram and pulse
(34,100 tons as against 30,300 tons previous month), and
- 1 per cent in wheat (excluding wheat flour)
(35,800 tons as against 35,500 tons previous month).

The Statistics for January, 1918 and 1919, as also for the ten months ending January, 1918 and 1919, together with those for December, 1918 and January, 1919, are summarised below :—

SUMMARY TABLE I.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Articles	Imports, January, 1918	Imports, January, 1919	Imports, April to January, 1918	Imports, April to January, 1919	Increase (+) or decrease (—) of im- ports in January, 1919, as compared with January, 1918	Increase (+) or decrease (—) of im- ports in ten months, April 1918 to January 1919, as com- pared with ten months April 1917 to January 1918
	bales	bales	bales	bales	Per cent	Per cent
Cotton, raw	385,831	425,558	2,665,763	2,309,656	+10	—13
	tons	tons	tons	tons		
Wheat (excluding wheat flour)	51,898	35,841	1,723,414	842,354	—31	—51
Rice (including paddy) .	126,830	98,357	882,031	875,323	—22	—1
Gram and Pulse . . .	91,009	34,084	724,497	680,746	—63	—6
Linseed	13,214	17,314	141,298	309,270	—5	+119
Rape and Mustard seed .	8,704	12,041	107,373	113,156	+38	+5
	bales	bales	bales	bales		
Jute	519,664	268,616	3,737,380	4,218,742	—48	+13
	lbs	lbs	lbs	lbs		
Tea	43,884,467	12,022,023	278,431,323	225,579,728	—72	—19

SUMMARY TABLE II.

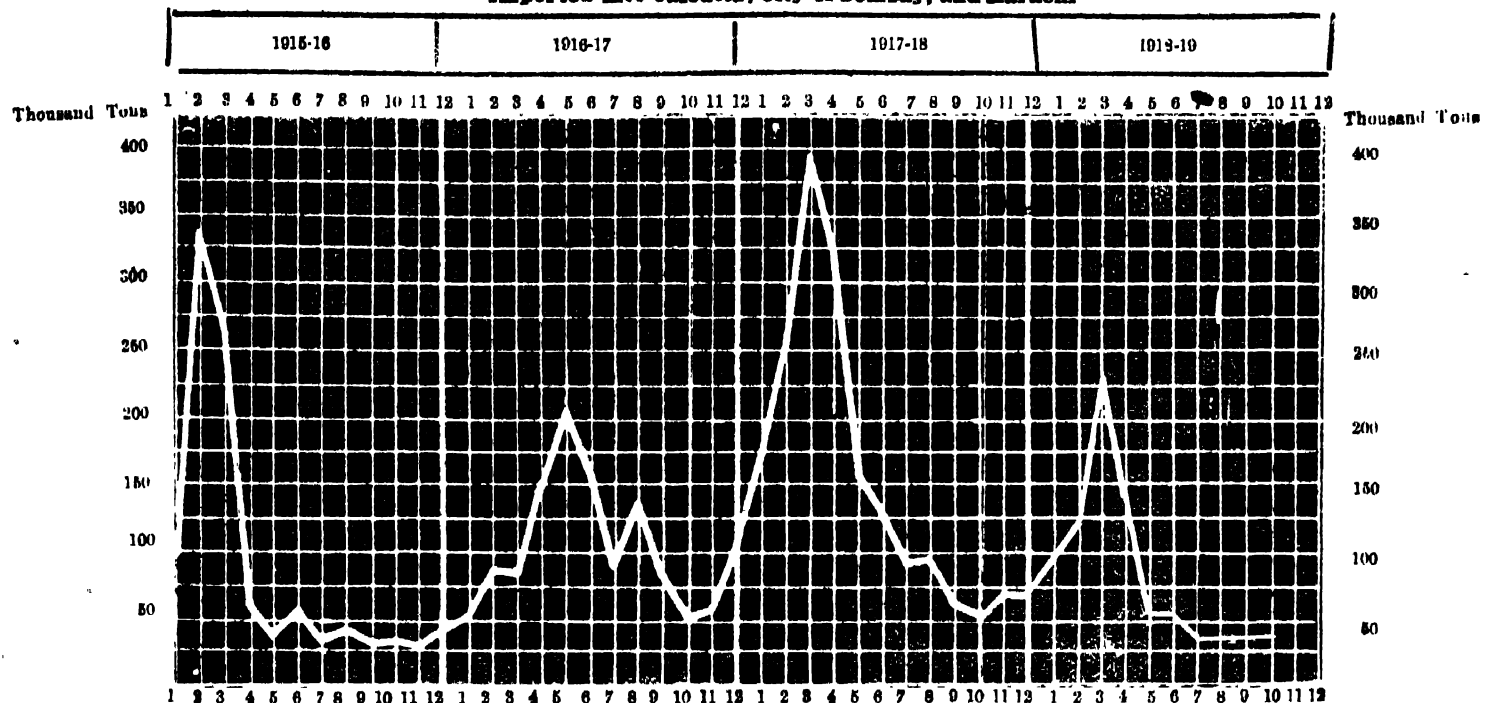
Articles	Imports, December 1918	Imports, January, 1919	Increase (+) or decrease (—) of imports in January, 1919, as compared with December, 1918
	bales	bales	Per cent
Cotton, raw	317,265	425,558	+34
	tons	tons	
Wheat (excluding wheat flour)	35,537	35,841	+1
Rice (including paddy)	86,846	98,357	+13
Gram and Pulse	30,273	34,084	+13
Linseed	40,044	17,314	—57
Rape and Mustard seed	12,480	12,041	—4
	bales	bales	
Jute	484,321	268,616	—45
	lbs	lbs	
Tea	17,056,186	12,022,023	—30

The annexed charts show the course of the monthly imports of wheat, cotton, and jute from April, 1915, to January, 1919 :—

IMPORTS BY RAIL, RIVER, AND SEA OF WHEAT, COTTON, AND JUTE
FROM APRIL, 1915, TO JANUARY, 1919

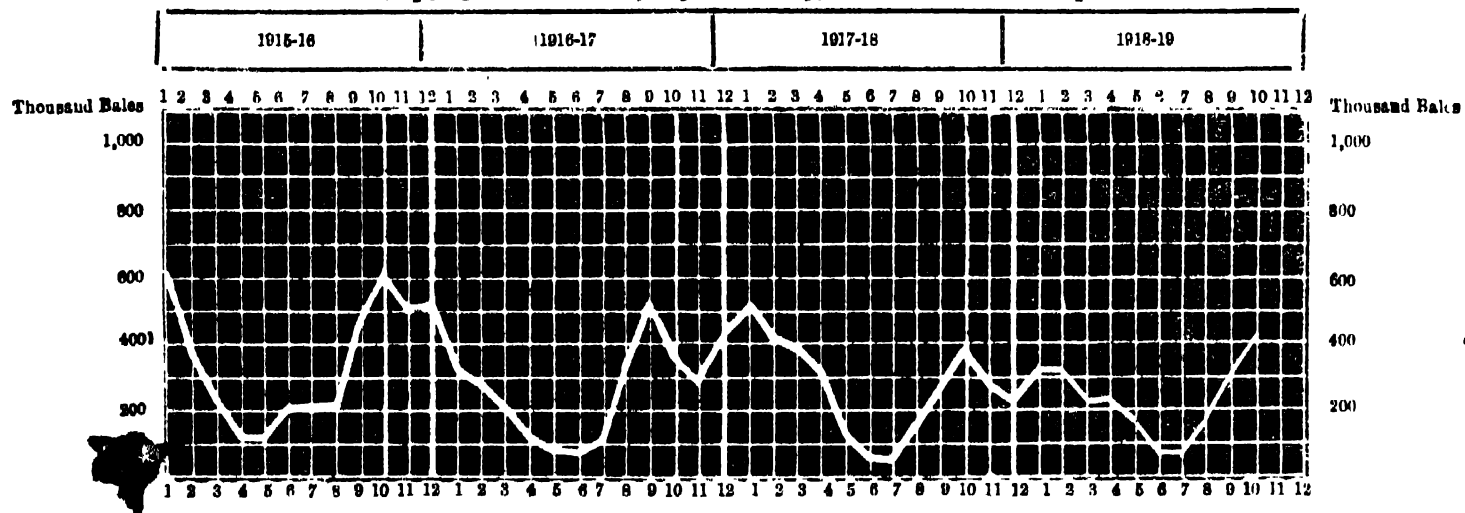
WHEAT

Imported into Calcutta, City of Bombay, and Karachi



COTTON (RAW)

Imported into Calcutta, City of Bombay, Karachi, and Madras ports



JUTE (RAW)

Imported into Calcutta

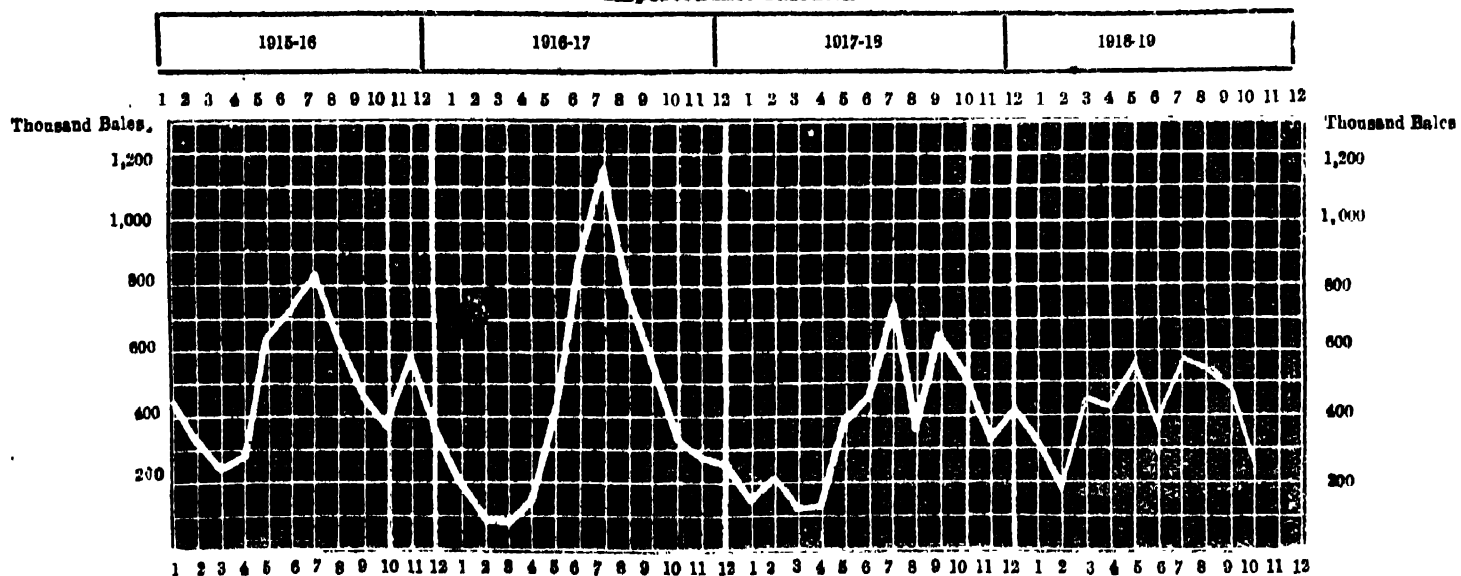


TABLE III.—Cotton, raw

Whence exported	Calcutta		City of Bombay		Karachi		Madras ports		TOTAL	
	1918	1919	1918	1919	1918	1919	1918	1919	1918	1919
Imports in January										
<i>By Rail and River—</i>	bales	bales	bales	bales	bales	bales	bales	bales	bales	bales
Assam	625	3	...	...	...	...	...	...	625	3
Bengal	5,000	2,056	249	1,334	...	...	...	...	5,249	3,390
Bihar and Orissa	8	4	...	...	...	...	...	...	8	4
U. P. of Agra and Oudh	769	2,299	21,391	8,470	...	...	...	...	23,160	10,760
Punjab	1,892	1,416	47,840	62,856	1,045	7	...	...	50,777	64,279
Sind and British Baluchistan	...	...	...	...	22,687	25,294	...	...	22,687	25,294
Rajputana and Central India	21	...	22,045	17,127	...	...	...	...	22,066	17,127
Bombay	1,691	894	70,588	91,237	...	...	177	1,361	72,456	96,492
Central Provinces and Berar	361	10,753	80,805	110,090	...	...	...	...	81,166	120,843
Nizam's Territory	...	251	40,999	58,817	...	...	...	1	40,999	54,089
Madras	5	245	4,480	1,731	...	...	2,085	2,160	6,570	4,186
Mysore	...	195	725	513	...	...	...	1	725	709
Kashmir	...	...	...	...	...	...	...	...	...	...
TOTAL	10,872	18,116	280,122	350,175	23,782	25,301	2,262	3,523	325,468	397,115
<i>By Sea—</i>										
Bengal	...	...	...	...	...	...	...	...	...	...
Bihar and Orissa	...	...	...	...	...	...	...	...	...	...
Bombay	...	...	143	260	...	108	1	2	144	370
Sind and British Baluchistan	...	...	22,732	19,455	...	...	...	...	22,732	19,455
Madras	126	...	1,978	74	...	...	...	...	2,099	74
Burma	710	2,074	...	...	...	...	...	...	710	2,074
Non-British Ports in India	...	...	32,395	5,236	...	...	...	...	32,395	5,236
Foreign Countries	...	...	2,263	1,234	...	...	...	...	2,263	1,234
TOTAL	836	2,074	59,506	26,259	108	1	2	60,348	28,443	28,443
TOTAL IMPORTS	11,208	20,190	348,628	376,434	23,732	25,409	2,263	3,525	385,816	425,558
Imports from April to January										
<i>By Rail and River—</i>										
Assam	2,164	93	...	...	...	...	...	...	2,164	93
Bengal	19,328	16,345	4,483	1,231	...	...	1	101	34,211	20,678
Bihar and Orissa	904	460	...	...	...	...	...	...	904	460
U. P. of Agra and Oudh	9,236	5,814	96,115	68,453	...	4	1	89	105,352	74,360
Punjab	6,557	4,757	108,385	213,912	18,196	2,087	...	...	138,239	250,756
Sind and British Baluchistan	85	...	...	22	67,756	74,217	...	...	67,841	74,217
Rajputana and Central India	209	63	165,123	51,887	...	125	...	...	165,933	52,075
Bombay	25,256	9,510	830,325	616,233	...	...	10,505	5,745	866,086	631,488
Central Provinces and Berar	17,427	18,415	331,442	298,252	...	...	...	...	348,869	316,667
Nizam's Territory	109	461	110,464	118,867	...	...	3,062	4,624	113,639	123,955
Madras	7,687	5,659	128,510	174,802	...	...	212,697	111,553	348,894	293,014
Mysore	...	195	16,644	6,867	...	...	3,042	497	19,686	7,049
Kashmir	...	...	...	...	...	...	...	...	...	...
TOTAL	99,422	61,776	1,791,494	1,583,026	86,052	76,433	229,308	123,599	2,206,276	1,843,834
<i>By Sea—</i>										
Bengal	...	380	...	...	...	...	...	...	...	380
Bihar and Orissa	...	3	...	...	...	...	...	...	...	3
Bombay	20	1,874	2,812	281	...	367	2	3,140	2,834	5,662
Sind and British Baluchistan	...	...	115,262	77,073	1	24	...	...	115,263	77,073
Madras	12,739	7,844	39,591	30,250	...	...	12	13	52,342	38,107
Burma	9,434	22,518	70	...	...	...	...	...	9,518	22,518
Non-British Ports in India	...	...	268,181	297,803	...	...	...	1	268,181	297,804
Foreign Countries	664	...	10,672	24,222	...	24	15	5	11,351	24,251
TOTAL	22,859	32,619	436,597	429,629	1	415	29	3,159	469,486	465,822
TOTAL IMPORTS	122,281	94,395	2,228,091	2,012,655	86,053	76,848	229,337	125,758	2,665,762	2,309,656

NOTE.—(1) Provinces named in the first column include their chief port or ports. "Madras ports" comprise the ports of Madras, French Ports (Pondicherry with its suburbs Villianur and Karikal, exclusive of sea imports from Non-British Ports and Foreign countries), Negapatam, Tuticorin, Calicut, Cocanada, Vizagapatam, Cuddalore, Cochin, Tellicherry, Cannanore, Masulipatam, Mangalore, Quilon, Porto Novo, Badagara, and Dhanushkodi.

(2) For the purpose of rail and river borne trade the North-West Frontier Province and the Delhi Province are included in the Punjab.

(3) One bale of cotton is equivalent to 400 lbs.

TABLE IV.—Wheat (excluding wheat flour)*

Whence exported	Calcutta		City of Bombay		Karachi		TOTAL	
	1918	1919	1918	1919	1918	1919	1918	1919
Imports in January								
	tons	tons	tons	tons	tons	tons	tons	tons
By Rail and River—								
Assam	1	...	...	...	...	...	1	...
Bengal	277	266	...	...	...	...	277	266
Bihar and Orissa	2,447	2,674	8	...	...	...	2,455	2,674
U. P. of Agra and Oudh	8,925	2,879	12,218	6,381	1,750	187	22,893	9,447
Punjab	...	5,829	1,418	11,212	5,360	3,568	6,778	20,609
Sind and British Baluchistan	...	...	...	...	1,439	20	1,439	20
Rajputana and Central India	302	...	3,439	49	17	...	3,788	49
Bombay	...	...	1,711	142	...	...	1,711	142
Central Provinces and Berar	4,050	...	7,437	551	...	...	11,487	551
Nizam's Territory	...	...	...	10	...	...	...	10
Madras	...	...	...	...	...	...	...	...
Mysore	...	...	...	...	...	...	...	...
Kashmir	...	...	...	...	...	...	...	...
TOTAL	16,002	11,648	26,231	18,345	8,596	3,775	50,829	33,768
By Sea—								
Bengal	...	...	...	...	...	...	...	...
Bihar and Orissa	...	...	...	...	...	...	...	...
Bombay	...	...	...	...	...	...	...	...
Sind and British Baluchistan	...	...	318	2,057	...	...	318	2,057
Madras	...	...	...	...	...	...	...	...
Burma	...	...	...	...	...	...	...	...
Non-British Ports in India	...	...	751	16	...	...	751	16
Foreign Countries	...	...	...	...	...	...	...	...
TOTAL	...	...	1,069	2,073	...	...	1,069	2,073
TOTAL IMPORTS	16,002	11,648	27,300	20,418	8,596	3,775	51,898	35,841
Imports from April to January								
By Rail and River—								
Assam	3	116	...	...	...	...	3	116
Bengal	10,737	17,762	...	79	...	...	10,737	17,841
Bihar and Orissa	64,789	64,880	15	1,674	135	1,822	64,919	68,376
U. P. of Agra and Oudh	151,475	76,752	36,726	86,340	134,194	151,326	342,795	314,418
Punjab	597	12,309	29,219	64,993	814,556	299,512	844,372	376,844
Sind and British Baluchistan	...	...	...	...	77,580	9,086	77,580	9,086
Rajputana and Central India	6,191	171	111,409	18,243	9,339	1,718	127,029	15,132
Bombay	71	3	35,437	4,997	...	49	35,508	5,049
Central Provinces and Berar	57,991	3,425	148,593	28,506	98	12	206,682	30,943
Nizam's Territory	...	...	1,421	14	...	...	1,421	14
Madras	29	...	1	11	...	...	30	11
Mysore	...	...	50	...	...	...	50	...
Kashmir	...	...	...	...	...	...	...	...
TOTAL	291,863	174,418	382,961	199,857	1,036,302	468,555	1,711,126	837,830
By Sea—								
Bengal	...	...	...	...	...	...	...	...
Bihar and Orissa	...	...	...	...	...	...	...	...
Bombay	...	...	49	126	68	263	115	389
Sind and British Baluchistan	...	...	321	2,908	...	...	321	2,988
Madras	...	...	5	...	...	...	5	...
Burma	...	...	...	...	...	...	...	...
Non-British Ports in India	...	...	11,803	1,141	3,044	...	14,847	1,141
Foreign Countries	...	6	...	...	...	...	...	6
TOTAL	...	6	12,178	4,255	3,110	263	15,288	4,524
TOTAL IMPORTS	291,863	174,424	395,139	204,112	1,039,412	468,818	1,726,414	842,354

* See also Table XI.]

TABLE V.—Rice (including paddy)*

Whence exported,	Calcutta		Karachi		Madras ports		TOTAL	
	1918	1919	1918	1919	1918	1919	1918	1919
Imports in January								
	tons	tons	tons	tons	tons	tons	tons	tons
By Rail and River—								
Assam	114	166					114	166
Bengal	45,091†	48,956	378	384	415	1,804	45,884	51,144
Bihar and Orissa	1,213	222			230		1,443	222
U. P. of Agra and Oudh	23	9	2		15		40	9
Punjab	113	12	1,038	10			1,751	22
Sind and British Baluchistan			9,416	82			9,416	82
Rajputana and Central India								
Bombay		308			2		2	308
Central Provinces and Berar	1				49		50	
Nizam's Territory					76	5	78	5
Madras	2				28,812	5,215	28,811	5,215
Mysore					75		75	
Kashmir								
TOTAL	46,557	49,674	11,434	476	29,704	7,024	87,695	57,173
By Sea—								
Bengal						3,806		3,806
Bihar and Orissa	266						266	
Bombay			106	184	5,512		5,618	184
Sind and British Baluchistan			828	45	317	1,040	1,145	1,085
Madras					245		245	
Burma	28,035	12,496			3,569	23,604	31,664	36,100
Non-British Ports in India					156		156	
Foreign Countries	2	7			39	2	41	9
TOTAL	28,303	12,503	934	229	9,838	28,452	39,185	41,184
TOTAL IMPORTS	74,920	62,176	12,368	705	39,542	35,476	126,880	98,357
Imports from April to January								
By Rail and River—								
Assam	178	2,235					178	2,235
Bengal	196,485	344,036	978	23,493	18,070	22,652	215,533	382,339
Bihar and Orissa	16,997	7,211	10	605	22,411	33,399	33,518	43,399
U. P. of Agra and Oudh	234	77	41	956	15	84	290	1,035
Punjab	518	561	9,196	3,405		39	9,714	4,635
Sind and British Baluchistan	2		92,179	28,474			92,181	28,474
Rajputana and Central India	90	10					90	10
Bombay		819			24	1,773	24	2,592
Central Provinces and Berar	1,143	95		849	229	38	1,377	985
Nizam's Territory	2				439	26	441	86
Madras	1,870	237		17	254,543	154,079	256,413	154,333
Mysore					1,907	338	1,907	338
Kashmir								
TOTAL	216,624	355,854	102,404	57,799	297,638	212,438	610,666	625,591
By Sea—								
Bengal					741	11,259	1,541	11,259
Bihar and Orissa	2,280	625					2,280	625
Bombay	3		362	2,447	7,474	2,264	7,838	4,711
Sind and British Baluchistan			3,584	2,577	498	1,277	4,082	3,814
Madras			1	1	560	1,588	561	1,569
Burma	162,901	84,089			84,816	143,555	247,717	227,644
Non-British Ports in India				8	156		156	8
Foreign Countries	165	58		8	1,025	21	1,190	82
TOTAL	165,848	84,772	3,947	5,036	96,070	159,924	265,365	249,732
TOTAL IMPORTS	381,972	440,126	106,351	62,835	393,708	372,362	876,031	875,323

*One maund of paddy is taken as equivalent to 25 seers of rice.

†Revised figure.

TABLE VI.—Gram and Pulse

Whence exported	Calcutta		City of Bombay		Karachi		TOTAL	
	1918	1919	1918	1919	1918	1919	1918	1919
Imports in January								
<i>By Rail and River—</i>	tons	tons	tons	tons	tons	tons	tons	tons
Assam	...	6	...	...	...	...	...	6
Bengal	5,135	6,514	40	187	...	...	5,175	6,701
Bihar and Orissa	6,652	7,778	5,438	462	2,210	18	14,398	8,258
U. P. of Agra and Oudh	7,113	4,436	12,215	1,861	12,331	764	31,539	7,061
Punjab	87	64	3,655	2,003	21,662	2 170	25,404	4,237
Sind and British Baluchistan	...	...	...	...	123	147	122	147
Rajputana and Central India	173	...	4,242	12	2,235	30	6,650	42
Bombay	...	...	1,310	238	11	...	1,321	238
Central Provinces and Berar	149	64	4,905	2,481	...	80	5,054	2,625
Nizam's Territory	...	...	96	122	...	...	96	122
Madras	62	58	6	1,594	...	...	68	1,652
Mysore	...	...	...	459	...	...	...	459
Kashmir	...	...	...	...	...	...	...	...
TOTAL	19,371	18,920	31,905	9,419	33,471	3,209	89,747	31,548
<i>By Sea—</i>								
Bengal	...	...	...	...	...	...	...	...
Bihar and Orissa	...	1	...	...	...	...	...	1
Bombay	...	...	30	89	13	119	43	208
Sind and British Baluchistan	...	...	187	597	102	5	289	602
Madras	...	...	...	85	...	...	...	85
Burma	...	1,161	...	84	...	...	...	1,245
Non-British Ports in India	...	...	912	35	4	...	916	35
Foreign Countries	2	9	12	351	...	...	14	360
TOTAL	2	1,171	1,141	1,241	119	124	1,362	2,536
TOTAL IMPORTS	19,373	20,091	3,046	10,660	38,590	3,333	91,009	34,084
Imports from April to January								
<i>By Rail and River—</i>								
Assam	36	26	...	...	...	...	36	26
Bengal	47,512	65,458	889	573	...	745	48,381	66,776
Bihar and Orissa	56,035	51,478	17,816	8,354	7,788	3,772	81,639	63,604
U. P. of Agra and Oudh	66,740	28,618	80,655	62,622	79,009	25,984	226,404	117,224
Punjab	649	964	25,611	57,567	200,591	284,855	227,051	343,386
Sind and British Baluchistan	8	...	8	10	14,711	8,481	14,723	8,191
Rajputana and Central India	1,444	150	30,658	10,197	27,291	24,046	59,393	34,393
Bombay	13	7	14,285	9,955	59	...	14,307	9,962
Central Provinces and Berar	3,822	2,077	41,092	19,470	40	95	44,154	21,642
Nizam's Territory	451	44	508	936	...	...	959	979
Madras	959	293	35	2,095	...	...	994	2,388
Mysore	...	...	...	1,171	...	...	...	1,171
Kashmir	...	...	...	...	...	...	...	...
TOTAL	177,164	149,115	211,687	172,949	329,489	347,978	718,340	670,042
<i>By Sea—</i>								
Bengal	...	1	...	23	...	...	...	24
Bihar and Orissa	...	48	...	...	...	...	...	48
Bombay	...	...	141	530	410	399	551	929
Sind and British Baluchistan	...	...	1,870	3,827	756	773	2,126	4,600
Madras	...	...	59	85	...	...	59	85
Burma	566	3,267	15	163	...	...	581	3,430
Non-British Ports in India	...	...	2,729	1,039	13	110	2,742	1,149
Foreign Countries	33	17	42	421	23	1	98	439
TOTAL	599	3,338	4,856	6,088	1,202	1,383	6,157	10,704
TOTAL IMPORTS	177,763	152,448	216,043	179,037	330,691	349,261	724,497	680,746

TABLE VII.—Linseed

Whence exported	Calcutta		City of Bombay		TOTAL	
	1918	1919	1918	1919	1918	1919
	Imports in January					
	tons	tons	tons	tons	tons	tons
By Rail and River—						
Assam	36	...	...	...	36	...
Bengal	365	463	45	...	410	463
Bihar and Orissa	2,327	4,503	3,406	91	5,733	4,594
United Provinces of Agra and Oudh	69	2,856	6,053	1,341	6,122	4,197
Punjab	...	...	...	...	...	...
Sind and British Baluchistan	...	...	...	...	...	...
Rajputana and Central India	...	100	2,396	1,799	2,396	1,899
Bombay	...	...	918	332	918	832
Central Provinces and Berar	...	544	961	2,675	961	3,219
Nizam's Territory	...	...	1,630	2,505	1,630	2,505
Madras	...	...	...	46	...	46
Mysore	...	...	...	...	...	...
TOTAL	2,797	8,466	15,409	8,789	18,206	17,255
By Sea—						
Bengal	...	...	...	...	...	...
Bihar and Orissa	...	...	...	...	...	...
Bombay	...	...	...	2	...	2
Sind and British Baluchistan	...	...	...	2	...	2
Madras	...	...	...	...	...	...
Burma	...	...	...	...	...	...
Non-British Ports in India	...	...	8	55	8	55
Foreign Countries	...	...	...	...	...	...
TOTAL	...	...	8	59	8	59
TOTAL IMPORTS	2,797	8,466	15,417	8,848	18,214	17,314
Imports from April to January						
By Rail and River—						
Assam	720	19	...	...	720	19
Bengal	8,882	7,155	111	119	8,993	7,274
Bihar and Orissa	29,180	98,725	14,686	16,885	43,866	115,610
United Provinces of Agra and Oudh	4,863	85,037	40,793	48,579	45,656	128,616
Punjab	...	22	1	93	1	115
Sind and British Baluchistan	...	...	...	...	...	...
Rajputana and Central India	57	501	17,745	32,250	17,802	32,751
Bombay	...	...	4,600	12,417	4,600	12,417
Central Provinces and Berar	54	2,374	12,545	34,057	12,599	36,431
Nizam's Territory	...	...	10,681	23,891	10,681	23,891
Madras	85	539	238	864	323	1,403
Mysore	...	...	4	42	4	42
TOTAL	38,841	144,372	101,354	164,197	140,195	308,569
By Sea—						
Bengal	...	...	...	...	...	...
Bihar and Orissa	8	...	...	...	8	...
Bombay	...	...	...	2	...	2
Sind and British Baluchistan	...	...	857	2	857	2
Madras	...	...	...	...	...	...
Burma	...	...	...	...	...	...
Non-British Ports in India	...	...	702	697	702	697
Foreign Countries	...	...	36	...	36	...
TOTAL	8	...	1,095	701	1,103	701
TOTAL IMPORTS	38,849	144,372	102,449	164,898	141,298	309,270

TABLE VIII.—Rape and Mustard Seed

Whence exported	Calcutta		City of Bombay		TOTAL	
	1918	1919	1918	1919	1918	1919
Imports in January						
	tons	tons	tons	tons	tons	tons
By Rail and River—						
Assam	...	18	...	...	...	18
Bengal	8	159	...	...	8	159
Bihar and Orissa	416	70	...	...	416	70
United Provinces of Agra and Oudh	2,208	1,046	16	138	2,224	1,184
Punjab	3,419	7,089	...	83	3,419	7,172
Sind and British Baluchistan	293	36	...	...	296	36
Rajputana and Central India	814	336	84	27	898	363
Bombay	790	2,432	73	571	863	3,003
Central Provinces and Berar	242	24	20	...	262	24
Nizam's Territory	...	...	2	...	2	...
Madras	138	...	...	1	138	1
Mysore	...	...	...	...	...	...
TOTAL	8,331	11,210	195	820	8,526	12,030
By Sea—						
Bengal	...	...	...	...	...	...
Bihar and Orissa	...	...	...	...	...	...
Bombay	...	...	...	...	...	...
Sind and British Baluchistan	69	...	109	...	178	...
Madras	...	...	...	...	...	...
Burma	...	...	...	...	...	...
Non-British Ports in India	...	...	...	11	...	11
Foreign Countries	...	...	...	...	...	...
TOTAL	69	...	109	11	178	11
TOTAL IMPORTS	8,400	11,210	304	831	8,704	12,041
Imports from April to January						
By Rail and River—						
Assam	2,456	202	...	...	2,456	202
Bengal	595	519	10	14	605	533
Bihar and Orissa	4,502	4,528	...	...	4,502	4,528
United Provinces of Agra and Oudh	44,575	13,058	563	2,446	45,138	15,504
Punjab	22,865	56,377	59	919	22,924	57,296
Sind and British Baluchistan	2,46	1,914	...	2	2,646	1,916
Rajputana and Central India	8,82	4,376	2,377	2,386	11,209	6,762
Bombay	2,952	10,452	7,354	10,937	10,310	21,49
Central Provinces and Berar	4,435	1,006	353	271	4,788	2,077
Nizam's Territory	...	...	77	35	77	35
Madras	1,771	819	...	23	1,771	842
Mysore	...	...	...	...	...	...
TOTAL	95,689	94,051	10,797	17,053	106,486	111,104
By Sea—						
Bengal	...	...	...	...	...	...
Bihar and Orissa	...	...	...	...	...	...
Bombay	...	15	...	...	...	15
Sind and British Baluchistan	69	...	766	1,892	835	1,892
Madras	...	...	...	...	...	...
Burma	...	...	...	...	...	...
Non-British Ports in India	...	...	52	145	52	145
Foreign Countries	...	...	...	...	...	...
TOTAL	69	15	818	2,037	887	2,052
TOTAL IMPORTS	95,758	94,066	11,615	19,090	107,373	113,156

TABLE IX.—Jute

Whence exported	Calcutta	
	1918	1919
	Imports in January	
	bales	bales
By Rail and River—		
Assam	28,950	22,394
Bengal	462,420*	209,742
Bihar and Orissa	31,435	33,881
United Provinces of Agra and Oudh . . . . .	...	...
Punjab . . . . .	...	...
Sind and British Baluchistan . . . . .	...	...
Rajputana and Central India . . . . .	...	...
Bombay . . . . .	...	...
Central Provinces and Berar . . . . .	...	...
Nizam's Territory . . . . .	...	...
Madras . . . . .	...	...
Mysore . . . . .	...	...
TOTAL	517,805	266,017
By Sea—		
Bengal . . . . .	...	...
Bihar and Orissa	1,859	2,598
Bombay . . . . .	...	...
Sind and British Baluchistan . . . . .	...	...
Madras . . . . .	...	...
Burma . . . . .	...	1
Non-British Ports in India . . . . .	...	...
Foreign Countries . . . . .	...	...
TOTAL	1,859	2,599
TOTAL IMPORTS	519,664	268,616
	Imports from April to January	
By Rail and River—		
Assam	114,441	169,186
Bengal	3,361,560	3,652,849
Bihar and Orissa	243,564	378,778
United Provinces of Agra and Oudh . . . . .	...	...
Punjab . . . . .	...	...
Sind and British Baluchistan . . . . .	...	...
Rajputana and Central India . . . . .	...	...
Bombay . . . . .	...	...
Central Provinces and Berar . . . . .	...	...
Nizam's Territory . . . . .	...	...
Madras . . . . .	...	...
Mysore . . . . .	...	...
TOTAL	3,719,565	4,199,813
By Sea—		
Bengal . . . . .	...	...
Bihar and Orissa	11,224	18,928
Bombay . . . . .	...	...
Sind and British Baluchistan . . . . .	...	...
Madras . . . . .	...	...
Burma . . . . .	...	1
Non-British Ports in India . . . . .	...	...
Foreign Countries	6,591	...
TOTAL	17,815	18,929
TOTAL IMPORTS	3,737,380	4,218,742

NOTE.—One bale of jute is equivalent to 400 lbs.

By "Calcutta" is meant the town of Calcutta with Howrah and the Kidderpore Docks. The imports exclude, therefore, imports into those jute mills which are outside this area. Such mills form the large majority of the total number of mills manufacturing jute.

* Revised figure.

TABLE X.—Tea

Whence exported	Calcutta	
	1918	1919
	Imports in January	
	lbs.	lbs.
By Rail and River—		
Assam	24,038,990	6,016,377
Bengal	18,041,637	5,828,544
Bihar and Orissa	13,485	26,414
United Provinces of Agra and Oudh	83	23,863
Punjab	2,057	247
Sind and British Baluchistan	...	...
Rajputana and Central India	...	576
Bombay	...	...
Central Provinces and Berar	82	658
Nizam's Territory	...	...
Madras	117,257	9,545
Mysore	...	...
Kashmir	...	...
TOTAL	43,113,600	11,908,224
By Sea—		
Bengal	...	...
Bihar and Orissa	...	...
Bombay	...	...
Sind and British Baluchistan	...	...
Madras	...	53,400
Burma	...	82
Non-British Ports in India	...	...
Foreign Countries	269,867	60,317
TOTAL	269,867	113,799
TOTAL IMPORTS	43,383,467	12,022,023
	Imports from April to January	
By Rail and River—		
Assam	161,135,178	132,508,801
Bengal	115,738,150	90,961,179
Bihar and Orissa	249,079	231,552
United Provinces of Agra and Oudh	21,394	167,535
Punjab	16,211	30,856
Sind and British Baluchistan	...	...
Rajputana and Central India	657	1,481
Bombay	21,147	18,021
Central Provinces and Berar	739	2,057
Nizam's Territory	...	1,152
Madras	540,700	152,639
Mysore	...	...
Kashmir	...	...
TOTAL	277,723,255	224,075,273
By Sea—		
Bengal	...	42,690
Bihar and Orissa	...	224
Bombay	...	...
Sind and British Baluchistan	...	...
Madras	...	...
Burma	600	54,660
Non-British Ports in India	9,846	5,897
Foreign Countries	697,627	1,400,984
TOTAL	708,073	1,504,455
TOTAL IMPORTS	278,431,328	225,579,728

NOTE.—One maund is equivalent to 82½ lbs.

TABLE XI.

The following statements show the exports of (1) wheat, (2) wheat flour, and (3) Total (wheat and wheat flour) from British India by sea to foreign countries during each month of the six official years, 1912-13 to 1917-18, and April to December, 1918. The figures are in thousands of tons:—

1.—Wheat.

Months.	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19
	000's of tons.	000's of tons.	000's of tons.	000's of tons.	000's of tons.	000's of tons.	000's of tons.
April	69	27	9	11	3	93†	56†
May	107	166	24	105	2	209†	64†
June	244	260	169	292	42	164†	77†
July	328	318	169	187	44	278†	77
August	153	135	43	48	75	154†	126†
September	232	135	56	6	139	153†	47
October	148	53	88	...	151	164†	17
November	114	47	55	...	79	68†	8
December	80	22	37	...	99	55†	3
January	99	20	25	...	52	20†	1
February	51	10	22	2	15	17†	...
March	35	9	9	1	48†	79†	...
TOTAL	1,660	1,202	706	652	749	1,454	...
	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18
Production (in 1,000 tons)	9,924	9,853	8,358	10,087	8,518	10,234	10,162

NOTE.—In this statement the figures of production for one year have been placed below those of export of the next year, because the production of one year is usually exported in the next year.

(a) Exports were below 1,000 tons in these months.

2.—Wheat flour.

Months.	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19
	000's of tons.	000's of tons.	000's of tons.	000's of tons.	000's of tons.	000's of tons.	000's of tons.
April	4	6	6	5	2	5†	2
May	4	9	3	2	7	4†	2
June	6	10	5	4	5	7†	2†
July	5	8	8	6	4	6†	2
August	6	4	6	4	4	9	2
September	5	7	4	6	6	8†	2
October	9	9	4	4	8	6	4
November	5	6	4	7	7	9†	3
December	6	4	3	3	6	3	3
January	7	6	5	9	5	4	3
February	5	4	4	4	7	4†	...
March	6	6	2	4	9†	7†	...
TOTAL	68	79	54	58	70	72	...

† Revised figures.

3.—Total (wheat including wheat flour converted into wheat).†

Months.	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19
	000's of tons.	000's of tons.	000's of tons.	000's of tons.	000's of tons.	000's of tons.	000's of tons.
April . . .	74	36	17	17	6	100	59
May . . .	113	179	29	108	12	215	67
June . . .	252	274	176	298	49	174	80
July . . .	335	329	181	196	50	286	80
August . . .	161	141	52	54	81	167	129
September . . .	239	145	31	15	147	164	50
October . . .	161	66	94	6	162	173	23
November . . .	122	55	61	10	89	81	12
December . . .	89	27	42	4	107	59	7
January . . .	109	29	32	13	60	26	5
February . . .	59	16	28	6	25	23	...
March . . .	44	18	11	7	61	89	...
TOTAL . . .	1,758	1,315	784	734	849	1,557	...
	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18
Production of wheat (in 1,000 tons).	9,924	9,853	8,358	10,087	8,518	10,234	10,162

† Ten tons of wheat are taken as equivalent to seven tons of wheat flour.

GOVERNMENT OF INDIA.
DEPARTMENT OF COMMERCE AND INDUSTRY.

TARIFF VALUATION OF SUGAR.

The following statement shows in respect of each of the descriptions of sugar distinguished in the Tariff Schedule II (except molasses and all other kinds of sugar), *first*, the total imports into India in the month of February 1919, and the average value per cwt. as calculated on the returns received from the Customs Houses; and, *secondly*, a running total showing the total imports into India since the beginning of the year (1st October to 30th September) and the average net value per cwt. so far established. It is published in conformity with the procedure laid down in Customs Circular No. V of 1911, in order to enable merchants to compute the probable rate of duty for the year 1920 :—

Description of sugar.	IMPORTED DURING THE MONTH OF FEBRUARY 1919.		IMPORTED SINCE 1st OCTOBER 1918.	
	Quantity.	Average net value per cwt.	Quantity.	Average net value per cwt.
Sugar, crystallised, beet	Cwt.	R a.	Cwt.	R a.
" " and soft, refined in China . . .	1,344	26 0	27,066	25 0
" " " " from Egypt	472,697	15 4	3,265,496	15 4
" " " " from Java or Japan,* 28 Dutch Standard and above.	308,924	14 12	787,778	14 0
" " " " from Java or Japan,* 15 Dutch Standard and under.	...	...	...	...
" " " " from Mauritius equal to 16 Dutch Standard and over.	129,625	17 4	866,008	16 4

* This revised classification has been adopted with effect from January 1918, in accordance with the classification of Japanese Sugar in item No. 18 of the Import Tariff Schedule prescribed by the Government of India, Department of Commerce and Industry, Notification No. 1547-D., dated the 15th December 1917.

The imports of Sugar from Japan during the three months, October to December 1917, were 2,691 cwt. and the average value per cwt. was Rs 17-8.

CALCUTTA:
The 19th March 1919.

H. A. F. LINDSAY,
Director-General of Commercial Intelligence.
A. H. LEY,
Secretary to the Government of India.

COTTON PRESS RETURN.**No. 10 of 1918-19.****PREFATORY NOTE.****THE COTTON SEASON, 1918-19.**

In the Final Cotton Forecast, published on the 19th February, 1919, the yield of the crop was estimated at 3,671,000 bales on an area of 20,497,000 acres, as compared with 4,000,000* bales on an area of 25,188,000 acres, the final estimates of last year, a decrease of 8 per cent in the outturn. There were 857,000 bales of cotton pressed in the pressing factories, and 206,000 bales of unpressed cotton received in the spinning mills, from 1st September to 31st January, 1919, as against 715,000 bales and 220,000 bales, respectively, during the corresponding period of last year, showing an increase of 20 per cent in the case of presses, but a decrease of 6 per cent in the case of mills. The increase in the quantity of cotton pressed this season is due to larger receipts in the presses of the Central Provinces and Berar, where the yield of this year's crop is reported to be 33 per cent better than last year. Too much stress should not be laid on the accuracy of these returns as a means of checking the forecast estimates of outturn, as there is at present no system in vogue of furnishing complete returns from all the presses and mills in India. The figures for the States of Hyderabad, Central India, Rajputana, and Mysore are, as will be seen from the footnotes to the tables, mostly incomplete and have been excluded for the purpose of comparison.

* The trade estimate is, however, 4,204,000 bales. (Net exports 1,410,000 bales, mill consumption 2,044,000 bales, and extra-factory consumption 750,000 bales.) The estimate of mill consumption is based on returns furnished by mills to the Millowners' Association, Bombay. The previous method of calculating mill consumption from the yarn produced by mills, and furnished under the Cotton Excise Duties Act, has been discarded in favour of the Millowners' returns.

1.—Cotton Press Return for India in the half-month ending 31st January, 1919.
(Season 1918-19, i.e., from 1st September, 1918, to 31st August, 1919.)

Province or State	Total estimated outturn of cotton crop (bales of 400 lbs each) (a)	Percentage to total for India	Total number of presses in the Province or State	Number of presses for which returns have been received for the half- month	Quantity of cotton pressed in the half-month (bales of 400 lbs each)	TOTAL QUANTITY PRESSED FROM 1ST SEPTEMBER TO 31ST JANUARY (BALES OF 400 LBS EACH)	
						Current year	Previous year
1	2	3	4	5	6	7	8
Bombay (including Indian States) and Baroda	658,000	17.9	198	31	19,123	83,192	144,745
Central Provinces and Berar (including Indian States)	789,000	21.5	162	107	82,714	481,115	(f) 266,480
Madras	683,000	17.2	58	54	(b) 4,146	61,291	(f) 73,508
Punjab (including Indian States)	493,000	13.4	92	11	8,699	42,049	39,241
United Provinces	175,000	4.8	85	17	5,982	98,588	122,712
Sind	108,000	2.9	15	5	8,539	48,432	22,610
Burma	78,000	2.1	(g) 19	5	3,471	36,629	(f) 36,648
Bihar and Orissa	17,000	.5	...	...	...	...	...
Bengal	32,000	.9	3	2	791	1,503	1,686
Assam	12,000	.3	...	...	...	...	...
North-West Frontier Province	10,000	.3	1	1	126	843	3,519
Ajmer-Merwara	14,000	.4	5	3	1,822	3,830	4,234
Delhi . . . . .	...	...	1	...	...	...	...
TOTAL BRITISH PROVINCES (e)	3,019,000	82.2	639	236	135,413	72	715,422
Hyderabad	350,000	9.5	41	(e)	(e)	...	...
Central India	216,000	5.9	32	(e)	(e)	...	...
Rajputana	55,000	1.5	10	(e)	(e)	698	1,727
Mysore	31,000	.9	...	(e)	(e)	1,722	...
TOTAL INDIAN STATES (d)	652,000	17.8	86	...	...	2,420	1,727
GRAND TOTAL	3,671,000	100	725	236	135,413	859,892	717,149

(a) The figures in column 2 are the final estimates for 1918-19.

(b) Figures for the weeks ending 18th and 25th January and 1st February, 1919. In Madras the cotton pressing season commences in February and these figures, therefore, relate to the crop of the preceding season.

(c) Including Indian States situated within provincial boundaries.

(d) Excluding States situated within provincial boundaries.

(e) Returns not received from the Bombay Chamber of Commerce.

(f) Revised figure.

(g) Of this number 8 presses worked during the half-month.

II.—Return of Cotton received in the Mills in India in the half-month ending 31st January, 1919.
(Season 1918-19, i.e., from 1st September, 1918, to 31st August, 1919.)

Province or State	Total number of mills in the Province or State	Number of mills for which returns have been received for the half-month	Quantity of cotton received in the half-month (bales of 400 lbs each)	TOTAL QUANTITY RECEIVED FROM 1st SEPTEMBER TO 31st JANUARY (BALES OF 400 LBS EACH)	
				Current year	Previous year
1	2	3	4	5	6
Bombay (including Indian States) and Baroda	165	37	23,942	103,930	125,887
Central Provinces and Berar (including Indian States)	10	7	12,471	49,045	29,790
Madras	12	12	(a) 545	5,820	(d) 9,098
Punjab	3	...	...	476	4,299
United Provinces	15	3	54	6,243	9,983
Sind	1	...	...	...	...
Bengal	10	10	7,255	34,032	(d) 34,705
Ajmer-Merwara	2	2	520	3,911	4,509
Delhi	3	2	371	2,114	2,225
TOTAL BRITISH PROVINCES (b)	221	73	45,158	205,571	220,496
Hyderabad	3	(e)	(e)	1,402	2,562
Central India	3	(e)	(e)	5,458	11,850
Mysore	2	(e)	(e)	318	...
TOTAL INDIAN STATES (c)	8	...	...	7,178	14,412
GRAND TOTAL	229	73	45,158	212,749	234,908

Note.—This statement shows the quantity of unpressed cotton received in the mills, the quantity of pressed cotton coming through the presses not being taken into account, as this is included in statement I.

(a) Figures for the weeks ending 18th and 25th January and 1st February, 1919. [See footnote (b) on preceding page.]

(c) Excluding States situated within provincial boundaries

(d) Revised figure.

(e) Returns not received from the Bombay Chamber of Commerce.

(b) Including Indian States situated within provincial boundaries.

III.—Total quantity of cotton pressed in the Pressing Factories and of unpressed cotton received in the Spinning Mills, from 1st September to 31st January, 1919, in British Provinces (including Indian States) within provincial boundaries.

Province	Total estimated outturn of cotton crop (bales of 400 lbs each)	Quantity of cotton pressed up to 31st January, 1919 (bales of 400 lbs each)	Quantity of unpressed cotton received in spinning mills up to 31st January, 1919 (bales of 400 lbs each)	Total of columns 3 and 4 (bales of 400 lbs each)	Percentage ratio of col. 5 to col. 2
1	2	3	4	5	6
Bombay (including Indian States) and Baroda	658,000	83,192	103,930	187,122	28.4
Central Provinces and Berar (including Indian States)	789,000	481,115	49,045	530,160	67.2
Madras	633,000	61,291	5,820	67,111	10.6
Punjab (including Indian States)	503,000	42,892	2,590	45,482	9.0
North-West Frontier Province					
Delhi					
United Provinces	175,000	98,588	6,243	104,831	59.9
Sind	108,000	48,432	...	48,432	44.8
Burma	78,000	36,629	...	36,629	47.0
Bengal	61,000	1,503	34,032	35,535	58.3
Bihar and Orissa					
Assam					
Ajmer-Merwara	14,000	3,830	3,911	7,741	55.3
TOTAL	3,019,000	857,472	205,571	1,063,043	35.2

Note.—This table contains the totals of tables I and II, excluding Hyderabad, Central India, Rajputana, and Mysore.

See footnote (a) to statement I.

DEPARTMENT OF STATISTICS, INDIA }

March 19, 1919.

G. FINDLAY SHIRRAS,

Director of Statistics.

DEPARTMENT OF STATISTICS, INDIA.

CALCUTTA, MARCH 13, 1919.

Second WHEAT Forecast, 1918-19.

THIS forecast is based on reports received from provinces and States and refers to 98·6 per cent of the total wheat acreage of India. The statistics, therefore, cover all the important wheat-growing areas. The condition of the crop referred to below generally relates to that prevailing in the latter half of February.

The total area sown amounts to 23,733,000 acres, as against 34,469,000 acres at the corresponding date of last year, or a decrease of 31 per cent. As compared with the final area of last year (35,497,000 acres),* the present estimate shows a decrease of 33 per cent.

General condition.—The present condition of the crop is generally fair to good, except in the unirrigated tracts † and in Bombay and Sind, where it is below average. The rainfall in January and February was, as will be seen from the table on page 512, above the normal, and this generally improved the prospects of the crop.

The detailed figures for the provinces and States are as follows :—

Second forecast, March

Provinces and States	Area		Decrease (—)
	1918-19	1917-18	
	Acres	Acres	Acres
Punjab(a)	7,819,000	11,573,000	—3,754,000
United Provinces	5,800,000	7,050,000	—1,250,000
Central Provinces and Berar (a)	3,043,000	3,908,000	—865,000
Bombay and Sind(a)	1,178,000	2,880,000	—1,702,000
Bihar and Orissa	986,000	1,221,000	—235,000
North-West Frontier Province	839,000	1,214,000	—375,000
Bengal	111,000	124,000	—13,000
Delhi	6,000	55,000	—49,000
Ajmer-Merwara	5,000	17,000	—12,000
Central India	2,711,000	3,851,000	—1,140,000
Hyderabad	647,000	1,151,000	—504,000
Rajputana	586,000	1,418,000	—832,000
Mysore	2,000	4,000	—2,000
Total	23,733,000	34,469,000	—10,736,000

The provincial reports are summarised below :—

Punjab (32·7 per cent of the total area under wheat in India).—The area sown in the British districts is now estimated at 7,114,000 acres, which is 31 per cent below the estimate made at this time last year. The area in the Indian States is now returned at 705,000 acres, which is 45 per cent short of the corresponding estimate of last year. The combined area for the whole province (7,819,000

acres) shows a decrease of 32 per cent as compared with last year's corresponding estimate. The decrease, as explained in the first forecast, was due to unfavourable climatic conditions and to shortage of canal water at sowing time. Very little rain fell in the first three weeks of January, and this caused some anxiety about the condition of unirrigated crops. But moderate to heavy rain received towards the end of January, except in parts of the south-east and west, where the fall was light, greatly improved the standing crop. During the third week of February, moderate rain from over an inch in Lahore and Amritsar to 1½ inches in Sialkot proved beneficial. The condition and prospects of irrigated wheat are average to good and of unirrigated wheat average or below it. In the Indian States the condition of standing crops is average to good.

United Provinces (22 per cent of the total area under wheat in India).—In the January forecast the area sown was estimated at 5,800,000 acres, as against 7,050,000 acres at the corresponding date of last year. No change has since then been made in this estimate. Excellent rain fell towards the end of January. It was general and well distributed, and was of great benefit to the crop. There were useful showers in parts of the provinces during the month of February. The irrigated crop is everywhere promising, and the yield of this crop is estimated to be normal. The unirrigated crop has improved in condition, but owing to drought in the earlier part of the season the outturn will be below normal. Part of the crop was sown late owing to the influenza epidemic, and future prospects depend largely on the absence of early hot winds.

Central Provinces and Berar (11·6 per cent of the total area under wheat in India).—The area sown in the British districts is now estimated at 2,951,000 acres (202,000 acres being in Berar), which is 22 per cent below the estimate made at this time last year. The area sown in the Khairagarh and Nandgaon States is estimated at 92,000 acres, as against 132,000 acres reported at this time last year. The combined area for the whole province (3,043,000 acres) shows a decrease of 22 per cent as compared with last year's corresponding area. Moderate to heavy rain fell all over the provinces in January and up to the middle of February. It was, however, accompanied by hail in several districts causing some damage in places, but the rainfall greatly benefited the late sown crop. An opportune break seems to have now set in, and the present condition and prospects of the crop vary from fair to good. Only Damoh is expected to yield a full crop of 120 per cent of the normal. The outturn in Saugor, Jabulpore, Mandla, Seoni, Narsinghpur, and Nagpur is estimated at 98 to 103 per cent, and in the remaining

* Revised.

(a) Including Indian States.

† The unirrigated area under wheat is, on the average of the five years ending 1916-17, about 48 per cent of the total wheat area in the Punjab, 45 per cent in the United Provinces, and 71 per cent in the North-West Frontier Province.

districts from 48 to 90 per cent. The average outturn for the Central Provinces and Berar, as a whole, is estimated at 92 per cent of the normal, as against 85 per cent last year. On this basis the total yield of the British districts is estimated at 727,000 tons, as against 749,000 tons, the revised estimate made after the submission of the second forecast last year. An average outturn of 85 per cent of the normal is expected in the Khairagarh State, while in Nandgaon it is estimated at only 45 per cent owing to the damage done by hail.

Bombay and Sind (8·7 per cent of the total area under wheat in India).—The total area is estimated at 1,178,000 acres (287,000 acres being in the Indian States), which is 59 per cent below the estimate made at this time last year. The decrease is due to the unfavourable season, and also to more attention having been paid to the raising of fodder crops, which were urgently required for cattle. Some rain fell in January, particularly in Gujarat and north Deccan, but it was too insignificant to be useful and the unirrigated crop continued to wither except in the south, and in places completely dried up. The irrigated crop also suffered in places from deficiency of water supply. In Gujarat the irrigated crop is estimated to yield between 65 to 85 per cent of the normal, and the unirrigated crop, where not entirely withered, from 10 to 25 per cent. In the Deccan the irrigated crop is expected to yield about 50 to 85 per cent and the unirrigated crop from 50 to 65 per cent in East Khandesh, and elsewhere the surviving crop is estimated at about 30 to 50 per cent of the normal. In the Karnatak where the crop is grown mostly unirrigated, it is estimated to yield between 10 to 35 per cent in Bijapur and the east of Dharwar, and elsewhere between 50 to 85 per cent. The Sind crop was benefited by rain in January and February and is reported to be fairly good. It is estimated at about 50 per cent in Larkana and Hyderabad, and about 66 per cent elsewhere. The season has been late, and harvesting has only just commenced in some places in the Deccan and the Karnatak. The general harvesting of the unirrigated crop has begun, while that of the irrigated crop will take place in April. The Sind crop is not yet ready for harvest.

Bihar and Orissa (4·1 per cent of the total area under wheat in India).—The area sown up to the end of February is estimated at 956,000 acres, as against 224,000 acres at this time last year, or a decrease of 19 per cent due to the failure of late rains. The standing crop was also affected by the drought in the beginning of the season. The rainfall in January was general, and above the normal all over the province, and of great benefit to the standing crop, and prospects have improved considerably. From the District Officers' reports the provincial outturn works out to 72 per cent of the normal. But the provincial Director is of opinion that the improvement due to the rain in January has been considerably underestimated in some districts, and that the average yield will approximate to 90 per cent of the normal.

North-West Frontier Province (3·2 per cent of the total area under wheat in India).—The total area sown up to the end of January is estimated at 839,000 acres, as compared with 1,214,000 acres in the corresponding forecast of last year, or a decrease of 31 per cent. The decrease occurs both on irrigated and unirrigated lands (chiefly on the latter),

and is shared by all the districts and agencies alike. The condition of the standing crop throughout the province is reported to be only average, except in Dera Ismail Khan where it is below average. The crop, which was suffering from prolonged drought in several districts, has been greatly benefited by the rains which fell at the end of January and also in the month of February.

Bengal (0·4 per cent of the total area under wheat in India).—The total area sown is estimated at 111,000 acres, which is 10 per cent below the corresponding estimate of last year. The weather conditions have been unfavourable owing to the prolonged drought which prevailed from the end of September till the middle of January. The rainfall in January has, however, improved the situation to some extent, although it has come too late to ensure a normal crop.

Delhi (0·1 per cent of the total area under wheat in India).—The total area sown is estimated at 6,000 acres as against 55,000 acres reported at this time last year. The condition of the irrigated crop is reported to be good, while that of the unirrigated crop poor.

Ajmer-Merwara (0·05 per cent of the total area under wheat in India).—The total area is estimated at 5,000 acres as against 17,000 acres, the corresponding estimate of last year. The condition of the crop is reported to be good. The January rainfall did good to the crop, of which the average yield is estimated at 75 per cent of the normal.

Central India (9·9 per cent of the total area under wheat in India).—The total area is estimated at 2,711,000 acres, which is 30 per cent below the corresponding estimate of last year. The condition of the crop is reported to be fair in Indore and the Southern States, and generally satisfactory in Bundelkhand. The winter rains have improved the condition of the crop in Bhopal, where the average outturn is estimated at 75 per cent of the normal. The detailed figures are as follows :—

	1918-19 Acres	1917-18 Acres
Gwalior	1,152,123	1,606,755
Indore	319,658	523,366
Bhopal	776,000	696,496
Bundelkhand . . .	130,218	401,797
Baghelkhand . . .	124,947	199,727
Malwa	58,072	212,477
Southern States . .	150,193	210,174
Total	2,711,211	3,850,792

Hyderabad (3·1 per cent of the total area under wheat in India).—The total area sown is now estimated at 647,000 acres, which is 44 per cent below the corresponding estimate of last year. The decrease is mainly due to the outbreak of influenza and also to deficiency of rainfall at sowing time. The condition of the crop is generally fair. The average outturn is estimated at about 47 per cent of the normal.

Rajputana (2·8 per cent of the total area under wheat in India).—The total area is estimated at

586,000 acres, which is 58 per cent below the estimate made at this time last year. Detailed figures for the States are as follows :—

	1918-19	1917-18
	Acres	Acres
Bundi	14,530	55,350
Tonk	87,322	168,668
Shahpura	222	3,200
Kishangarh	780	2,826
Jaipur	(b) 33,714	104,000
Dungarpur	3,084	12,359
Partabgarh	5,756	29,494
Banawara	2,985	22,685
Kushalgarh	(a)	5,900
Jaisalmer	827	13,485
Marwar	138,276	286,700
Bikaner	1,375	57,681
Sirohi	8,665	9,400
Karauli	4,551	6,147
Dholpur	7,450	19,267
Bharatpur	25,865	45,997
Alwar	20,000	40,900
Kotah	192,589	441,763
Jhalawar	7,964	33,007
Mewar	30,000	60,000
Total	585,905	1,417,929

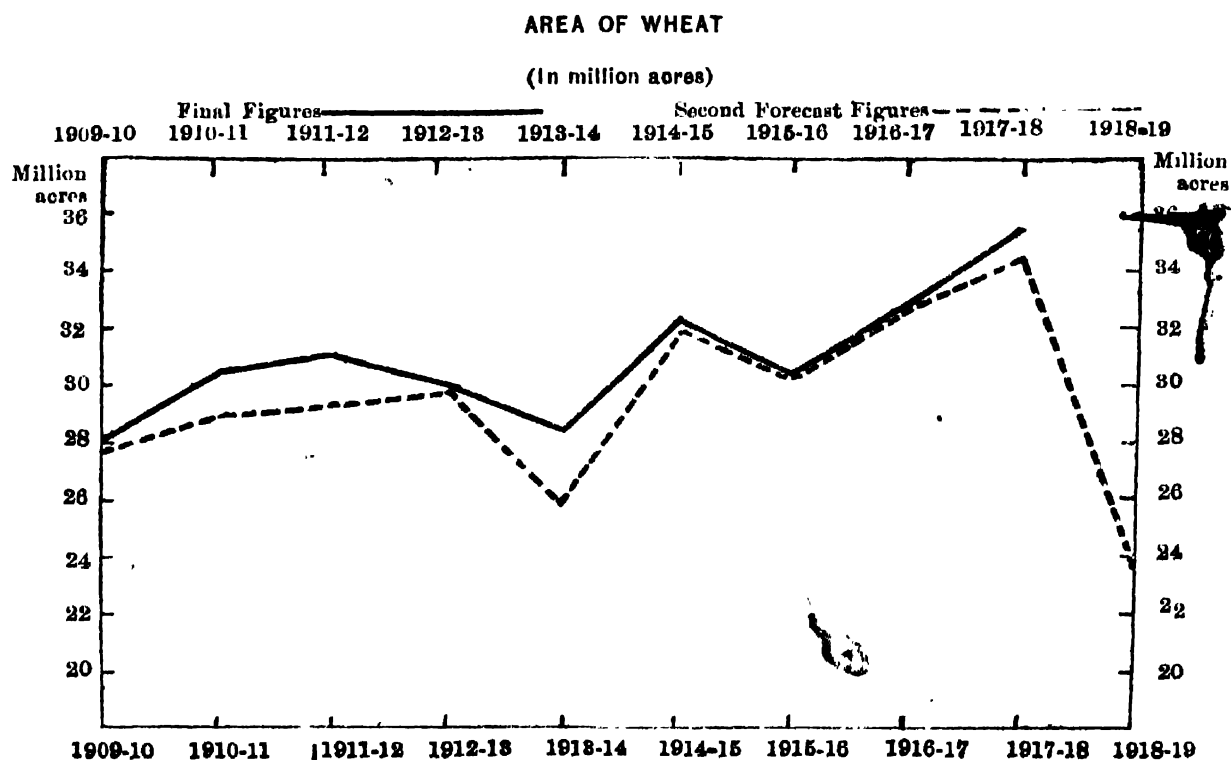
Mysore (0.01 per cent of the total area under wheat in India).—The area sown is estimated at 2,000 acres, as against 4,000 acres at this time last year. The crop is reported to be moderate to fair.

(a) Not sown this year. (b) As reported in the January forecast.

Rainfall (1st December to 31st January).—
The table below shows the total rainfall in the months of December, 1918, and January, 1919, in the important wheat-growing provinces, as furnished by the Director-General of Observatories :—

Provinces and States.	Mean actual rainfall 1st Dec. 1918 to 31st Jan. 1919.	Mean actual rainfall 1st Dec. 1917 to 31st Jan. 1918.	Mean normal rainfall 1st Dec. to 31st Jan.
	Inches	Inches	Inches
Punjab . { East and North	1.36	1.14	2.18
{ South-West	1.39	0.23	0.94
United Provinces . { East	1.97	0.19	1.00
{ West	3.48	0.72	1.61
Central Provinces . { West	4.79	0.19	0.88
{ East	3.82	0.47	0.66
Berar	1.34	0.08	0.88
Bombay { Gujarat	0.27	0	0.10
{ Deccan	0.80	0.55	0.45
Sind	0.72	0.06	0.46
{ Bihar	2.10	0.06	0.64
Bihar and Orissa . { Chota			
{ Nagpur	4.40	0.26	0.90
{ Orissa	2.44	0.10	0.77
North-West Frontier Province	1.84	0.71	1.40
Bengal	0.77	0.05	0.59
Central India . . { West	1.83	0	0.33
{ East	3.66	0.36	1.18
Rajputana . . { West	0.65	0.10	0.42
{ East	0.80	0.15	0.54
Hyderabad . . { North	1.76	0.07	0.41
{ South	1.37	0.40	0.89
Mysore	1.20	1.73	0.58

Chart.—The chart below shows the second estimates of acreage as compared with the final figures of the preceding nine years for the whole of India :—



Exports.—The following table shows the monthly exports of wheat by sea to foreign countries in the last four years :—

Month.	1915-16	1916-17	1917-18	1918-19
	Tons	Tons	Tons	Tons
April	10,600	3,200	93,000	55,700
May	105,000	2,100	208,700	63,800
June	291,900	41,800	164,300	76,500
July	187,600	44,100	278,100	76,500
August	47,900	74,900	158,900	126,100
September	5,800	138,700	153,000	47,200
October	400	150,900	163,600	16,600
November	200	79,000	68,500	7,900
December	300	99,400	55,100	3,200
January	400	52,200	19,600	1,400
February	1,900	14,500	17,100	...
March	900	48,000	79,500	...
Total	652,900	748,900	1,454,400	...

Freights.—The figures below show the statistics of wheat freights since the outbreak of war from the undermentioned producing countries to the United Kingdom. As compared with this time last year, the rates, owing to the cessation of hostilities, show a marked fall in almost all the countries. It may be noted that Indian freight rates are now about ten times greater than at the outbreak of war.

	July 1914 (out-break of war)	1st week of				
		Feb. 1915	Feb. 1916	Feb. 1917	Feb. 1918	Feb. 1919
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
United States and Atlantic ports to United Kingdom	2 0	9 0	18 6	160 0	260 0	17 6
River plate to United Kingdom	11 4½	75 0	145 0	130 0	220 0	63 6
Australia to United Kingdom	17 0	—	110 0	95 0	nominal	100 0
Karachi to Liverpool	10 0	42 6	135 0	175 0	250 0	105 0

Wheat in Foreign Countries.—From the latest information published by the International Institute of Agriculture, Rome, it appears that the area sown with the 1918-19 crop in the Argentine is estimated at 16,961,000 acres, which is 5 per cent below the final figure of 1917-18. In Australia the estimates for 1918-19 are 8,645,000 acres and 2,161,000 tons, which are 11 per cent, and 30 per cent, respectively, below the final estimates for 1917-18. The estimates of the 1918 crop in the principal countries in the Northern Hemisphere, as compared with the final figures for 1917, are shown below :—

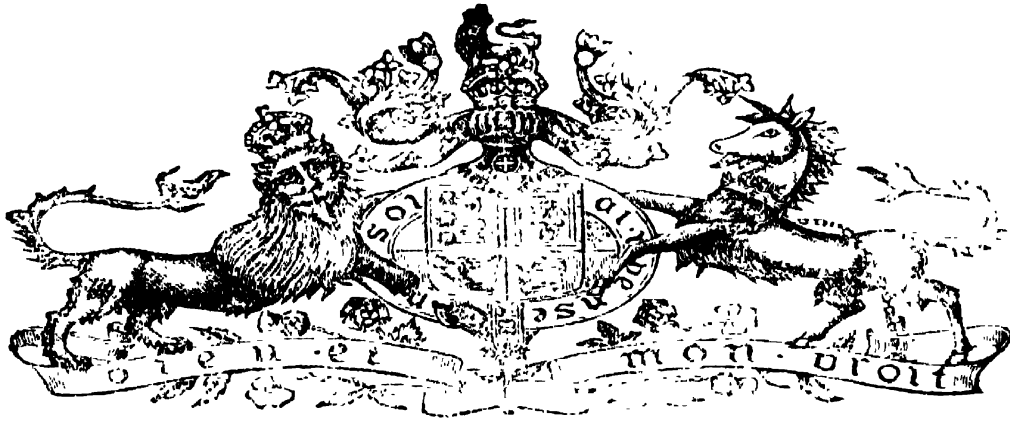
	Area (acres)		Yield (tons)	
	1918	1917	1918	1917
United States of America	59,085,000	45,922,000	24,514,000	17,397,000
Canada	17,346,000	14,795,000	5,622,000	6,248,000
France †	11,922,000	10,393,000	*	3,853,000
Italy †	10,794,000	10,433,000	4,714,000	3,678,000
Spain	10,224,000	10,336,000	3,627,000	3,814,000
Algeria	3,185,000	3,220,000	*	775,000
United Kingdom	2,773,000	2,103,000	2,407,000	1,719,000

From unofficial sources it appears that the spring wheat acreage in the United States of America will beat all previous records. The winter wheat crop is reported to be without snow cover. In Canada the weather is reported to be favourable for the ploughing of land for spring sowing. The exportable surplus of the present crop of Australia with previous year's stock is estimated at 25 million quarters or about 5½ million tons. The condition of the present winter crops in France is reported to be favourable.

G. FINDLAY SHIRRAS,
Director of Statistics.

* Not available.

† Excluding occupied territory.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 13. } **SIMLA, SATURDAY, MARCH 29, 1919.**

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS

Simla, the 24th March, 1919.

No. 35.—Whereas by Resolution passed by the Secretary of State for India in Council, on the 6th day of October 1870 the provisions of section 1 of the Government of India Act, 1870 (33 and 34 Vict., c. 3), were declared applicable to the districts comprised in the North-

(707)

West Frontier Province as constituted by the proclamation issued with the Notification of the Government of India in the Home Department No. 5780-P., dated the 25th October, 1901, and the Proclamation issued with the Notification of the Government of India in the Foreign Department No. 2104-F., dated the 6th August, 1902:

And whereas the said provisions were repealed and re-enacted by the Government of India Act, 1915 (5 and 6 Geo. V, c. 61):

And whereas the Chief Commissioner of the said North-West Frontier Province has proposed to the Governor General in Council a draft of the following Regulation, together with the reasons for proposing the same:

And whereas the Governor General in Council has taken the draft and reasons into consideration, and has approved of the draft and the same has received the assent of the Governor-General on the 22nd day of March 1919:

In pursuance of the direction contained in section 71 (2) of the Government of India Act, 1915, the said Regulation is now published in the *Gazette of India* and in the North-West Frontier Province Gazette:

REGULATION No. I of 1919.

A Regulation further to amend the North-West Frontier Province Law and Justice Regulation, 1901.

VII of 1901. WHEREAS it is expedient further to amend the North-West Frontier Province Law and Justice Regulation, 1901; It is hereby enacted as follows:—

1. (1) This Regulation may be called the North-West Frontier Province Law and Justice (Amendment) Regulation, 1919.
Short title and commencement.

(2) It shall come into force on such date as the Local Government may, by notification in the local official Gazette, direct in this behalf.

VII of 1901. 2. In the North-West Frontier Province Law and Justice Regulation, 1901 (hereinafter called the said Regulation), for the words "Chief Court of the Punjab" wherever they occur except in Section 94 of the said Regulation the words "High Court of Judicature at Lahore" shall be substituted.

3. In every enactment now in force all references to the Chief Court of the Punjab shall be construed where necessary as referring to the High Court of Judicature at Lahore.

4. Every suit, trial or other proceeding which at the commencement of this Regulation is under the said Regulation pending before the Chief Court of the Punjab shall be continued before the High Court of Judicature at Lahore as if it had been instituted in that Court.

5. For the words "Gazette of India" wherever they occur in the said Regulation the words "local official Gazette" shall be substituted.

No. 36.—Whereas by Resolution passed by the Secretary of State for India in Council on the 8th day of November, 1887, the provisions of section 1 of the Government of India Act, 1870 (33 and 34 Viet., c. 3), were declared applicable to the territories under the administration of the Chief Commissioner in British Baluchistan inclusive of the tracts known as Pishin, Shorarud, Kach, Kaway, Harni, Sibi and Thal Chotiali from the 1st day of November, 1887:

And whereas the said provisions were repealed and re-enacted by the Government of India Act, 1915 (5 and 6 Geo. V, c. 61):

And whereas the said Chief Commissioner has proposed to the Governor General in Council a draft of the following Regulation, together with the reasons for proposing the same:

And whereas the Governor General in Council has taken the draft and reasons into consideration, and has approved of the draft and the same has received the assent of the Governor General on the 22nd day of March 1919

In pursuance of the direction contained in section 71 (2) of the Government of India Act, 1915, the said Regulation is now published in the *Gazette of India*.

REGULATION No. II OF 1919.

A Regulation to amend the British Baluchistan Criminal and Civil Justice Regulations, 1896, and to make certain other provisions regarding references to the High Court of Judicature at Lahore.

WHEREAS it is expedient to amend the law relating to the administration of Criminal and Civil Justice in British Baluchistan; It is hereby enacted as follows:—

1. (1) This Regulation may be called the British Baluchistan Criminal and Civil Justice (Amendment) Regulation, 1919.

Short title and commencement.

(2) It shall come into force on such date as the Local Government may, by notification in the *Gazette of India*, direct in this behalf.

Amendment of Regulation VIII of 1896.

2. In the British Baluchistan Criminal Justice Regulation, 1896—

(1) the whole of the second sentence of the preamble beginning with the words "And whereas" shall be omitted;

(2) in sub-section (1) of section 1 of the Schedule for the words "Chief Court of the Punjab" the words "High Court of Judicature at Lahore" shall be substituted.

Amendment of sections 7 (3) and 12 (4), Regulation IX of 1896.

3. In the British Baluchistan Civil Justice Regulation, 1896—

(1) in sub-section (3) of section 7 for the words "Chief Court of the Punjab" the words "High Court of Judicature at Lahore" shall be substituted;

(2) in sub-section (4) of section 12 the words "or of the Chief Court of the Punjab" shall be omitted

4. In every enactment and notification now in force all references to the Chief Court of the Punjab shall be construed where necessary as referring to the High Court of Judicature at Lahore.

5. Every suit, trial, appeal or other proceeding which at the commencement of this Regulation is, under the British Baluchistan Criminal Justice Regulation, 1896, or the British Baluchistan Civil Justice Regulation, 1896, pending before the Chief Court of the Punjab shall be continued before the High Court of Judicature at Lahore, as if it had been instituted in that Court.

H. M. SMITH,

Offg. Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Simla, the 28th March, 1919

No. 155.—In the Home Department Notification no. 1363-C., dated the 21st February 1919, regarding the appointment of Sir Thomas Holland, K.C.S.I., K.C.I.E., to act temporarily as an Ordinary Member of the Council of the Governor-General of India, for the words "Section 92 (1)" read "Section 92 (3)".

No. 156.—Mr. H. W. Pike is permitted to resign His Majesty's Indian Civil Service, with effect from the 1st April 1919.

The Home Department Notification no. 1736-C., dated the 7th March 1919 is hereby cancelled.

No. 158.—In the Home Department Notification no. 1532-C., dated the 27th February 1919, regarding the grant of privilege leave to Mr. H. C. Marsden, a Superintendent in the Home Department, for "three months" read "four months and one day"

JUDICIAL.

Delhi, the 26th March, 1919.

No. 2238-C.—In pursuance of sub-section (2) of section 1 of the Punjab Courts (Supplementing) Act, 1919 (IX of 1919), the Governor General in Council is pleased to direct that the said Act shall come into force on the 1st April 1919.

No. 2240-C.—In exercise of the powers conferred by section 7 of the Delhi Laws Act, 1912 (XIII of 1912), the Governor General in Council is pleased to extend to the province of Delhi the provisions of the Punjab Courts (Amendment) Act, 1919 (Punjab Act IV of 1919), subject to the following modification, namely :—

The reference in clause (7) of section 2 of the said Act to the Local Government shall be construed as a reference to the Local Government of the Punjab.

Simla, the 27th March, 1919.

No. 44.—In the Home Department Notification no. 195-C., dated the 8th January 1919, regarding the appointment of the Hon'ble Mr. W. S. Coutts, Barrister-at-Law, C.I.E., I.C.S., to be a Judge of the Patna High Court, omit the words "with effect from the 26th October 1918."

MEDICAL.

The 27th March, 1919.

No. 10.—Lieutenant-Colonel J. T. Calvert, C.I.E., M.B., F.R.C.P., D.P.H., I.M.S., Principal and Professor of Medicine, Medical College, Calcutta, and First Physician to the College Hospital, is granted, with effect from the date on which he may avail himself of it, combined leave for six months, *viz.*, privilege leave for 2 months and 12 days, and thereafter furlough on medical certificate under Article 308 (a) of the Civil Service Regulations.

No. 11.—Lieutenant-Colonel B. H. Deare, M.R.C.P., D.P.H., I.M.S., Professor of Materia Medica, Medical College, Calcutta, and Second Physician to the College Hospital, is appointed to officiate as Principal, and Professor of Medicine, Medical College, Calcutta, and First Physician to the College Hospital, during the absence on leave of Lieutenant-Colonel J. T. Calvert, C.I.E., M.B., F.R.C.P., D.P.H., I.M.S., with effect from the date on which he assumes charge of his duties.

No. 12.—Lieutenant-Colonel E. E. Waters, M.D., M.R.C.P., I.M.S., Civil Surgeon, Howrah, is appointed to officiate as Professor of Materia Medica, Medical College, Calcutta, and Second Physician to the College Hospital, *vice* Lieutenant-Colonel B. H. Deare, M.R.C.P., D.P.H., I.M.S., with effect from the date on which he assumes charge of his duties.

POLICE.

The 27th March, 1919.

No. 29.—The King's Police Medal which would have been conferred upon the under-mentioned officer, had he lived, will be presented by the direction of His Majesty the King Emperor, to his nearest relative.

The late Maung Hla Baw, Deputy Superintendent of Police, Burma, for conspicuous gallantry in attempting to arrest an armed robber—

In February 1915 two robbers armed with firearms took refuge on the roof of a house in Mandalay. Head constable Daim Khan, who was awarded a Bar to the King's Police Medal in 1916 on account of this episode, followed them, seized one man and fell to the ground with him. Maung Hla Baw, Deputy Superintendent, arriving on the scene shortly after, found the police hanging back, waiting for firearms. Maung Hla Baw set a fine example of bravery, for although unarmed, he at once ascended to the roof in pursuit of the remaining criminal.

The 28th March, 1919.

No. 30.—Mr. F. Brewster, Government Examiner of Questioned Documents, is granted privilege leave for six months, with effect from the 9th March 1919.

Home Department Notification no. 587-C., dated the 22nd January 1919, is cancelled.

PUBLIC.

The 28th March, 1919.

No. 149 -- In exercise of the powers conferred by section 39, sub-section IV, of the Government of India Act, 1915 (5 and 6 Geo. 5, Ch. 61), the Governor-General in Council is pleased to direct that the Governor-General's Executive Council shall assemble at ~~Allah~~ ^{Allah} ~~Dun~~ ^{Dun} in the United Provinces on Thursday, the 10th April 1919.

WAB.

Delhi, the 25th March 1919.

No. 230.—In exercise of the powers conferred by section 25 of the Foreigners Act, 1864 (III of 1864), the Governor-General in Council is pleased to exempt from the provisions of section 5 and all the subsequent sections of the said Act as declared in force in British India by the Notification of the Government of India in the Home Department no. 473, dated the 5th February 1915, the following foreigners, being Asiatic subjects of the Ottoman Empire at present resident in the North-West Frontier Province, namely:—

- (1) Kaspar Danial,
- (2) Jakob Buzrin,
- (3) Arsen Vosgeartchian, and
- (4) Dikran Domanian.

No. 281.—In exercise of the powers conferred by section 10 of the Foreigners Ordinance, 1914, read with the Emergency Legislation Continuance Act, 1915 (I of 1915), the Governor-General in Council is pleased to exempt from the provisions of the said Ordinance the following foreigners, being Asiatic subjects of the Ottoman Empire at present resident in the North-West Frontier Province, namely:—

- (1) Kaspar Danial,
- (2) Jakob Buzrin,
- (3) Arsen Vosgeartchian, and
- (4) Dikran Domanian.

J. H. DE BOULAY,

Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

SEPARATE REVENUE.

INCOME TAX.

Simla, the 22nd March, 1919.

No. 339-F. -- In exercise of the powers conferred by section 44 of the Income-tax Act, 1918 (VII of 1918), the Governor-General in Council is pleased to direct that the said Act shall not up to the 31st March 1920 apply to the children's allowance granted under Army Instructions (India) Nos. 510 and 1340 of 1918.

LEAVE AND APPOINTMENTS.

The 26th March, 1919.

No. 457-F.E. -- Mr. K. Jagadisan, Assistant Examiner of Government Press Accounts, has been appointed to officiate as Assistant Accounts Officer, class II, with effect from the 25th February 1919 and for the period during which he performs the duties of the Examiner of Government Press Accounts.

No. 458-F.E.—In Notification No. 295-F.E., dated the 27th February 1919, published on page 529 in Part I of the *Gazette of India*, dated the 1st March 1919, regarding Mr. J. Davidson, please read "4th February 1919" for "8th February 1919".

No. 459-F.E.—Mr. J. Kaul has been posted as Assistant Accountant General, Posts and Telegraphs, Postal Branch, Calcutta, with effect from the 11th March 1919.

No. 460-F.E.—Mr. G. W. Glass, Senior Accountant, class II, has been appointed to officiate as Assistant Accounts Officer, class II, in the office of the Deputy Accountant General, Posts and Telegraphs Nagpur, with effect from the 11th March 1919 and until further orders.

The 27th March, 1919.

No. 463-F.E.—Mr. R. C. Vasishth has been posted as Assistant Accountant General, Madras, with effect from the 15th March 1919.

The 28th March, 1919.

No. 476-F.E.—Mr. S. R. Ewing has been posted as Deputy Accountant General, Bengal, with effect from the 19th March 1919.

No. 477-F.E.—Mr. A. C. Badenoch, I.C.S. has been appointed to officiate in Class I of the General List, with effect from the 20th March 1919 and has been posted as Deputy Accountant General, Punjab, with effect from the same date.

No. 478-F.E.—Mr. C. A. G. Rivaz, officiating Deputy Comptroller General, has been granted combined leave for 8 months, viz., privilege leave for 6 months and in continuation furlough for 2 months, with effect from the 4th February 1919.

H. F. HOWARD,

Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

AGRICULTURE.

Simla, the 27th March, 1919.

No. 233-131.—Mr. J. MacKenna, C.I.E., I.C.S., Agricultural Adviser to the Government of India and Director, Agricultural Research Institute, Pusa, is granted privilege leave for six months under Articles 246 and 260 of the Civil Service Regulations and Government of India, Finance Department Circular No. 168-C.S.R., dated the 24th February 1919, with effect from the 7th April 1919, or the subsequent date on which he may avail himself of it.

The 28th March, 1919.

No. 238-17.—Mr. H. G. Carter, M.B., Ch. B., Economic Botanist to the Botanical Survey of India is granted under Articles 246, 260, 233 and 316 of the Civil Service Regulations and the Government of India's Finance Department Circular No. 168-C.S.R., dated the 24th February 1919, privilege leave for 3 months and 18 days in combination with special leave for 2 months and 12 days, with effect from the 1st April 1919 or the subsequent date on which he may avail himself of it.

LAND SURVEYS.

The 28th March, 1919.

No. 218-101-11.—Major L. C. Thuillier, I.A., Deputy Superintendent, Survey of India, is appointed to officiate as Superintendent, Survey of India, with effect from the afternoon of the 5th March 1919, during the absence on leave of Colonel T. F. B. Renny-Tailyour, C.S.I., R.E., or until further orders.

R. A. MANT,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.**COMMERCIAL INTELLIGENCE.***Simla, the 29th March, 1919.*

No. 1136.—Mr. G. C. Sen, Personal Assistant to the Director General of Commercial Intelligence, is granted privilege leave for six weeks with effect from the 27th January 1919.

The notification in this Department No. 721-D., dated the 25th January 1919, is hereby cancelled.

IMPORT AND EXPORT REGULATIONS (PURCHASE SCHEME).*The 29th March, 1919.*

No 1189.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916) the Governor-General in Council is pleased to prohibit the export of potatoes and onions from the port of Bombay to any destination outside British India;

Provided that nothing in this notification shall be deemed to prohibit.

- (i) export by the Crown;
 - (ii) export for use or consumption on the voyage;
 - (iii) export under a license granted by the Chief Customs Officer at Bombay.
-

IMPORT AND EXPORT REGULATIONS (SUSPECT FIRMS)*The 29th March, 1919.*

No 1163.—In exercise of the powers conferred by section 2 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following additions and alterations shall be made in the schedule appended to the Notification in this Department No. 619-D., dated the 25th January 1919, as subsequently amended, viz:—

ADDITIONS.**ARGENTINA, PARAGUAY AND URUGUAY.**

Breuer, F., and Company, Calle Florida 470, Buenos Aires, Argentina.
Industrial Mellicke, La, S/A., Asuncion, Paraguay.

CHILE.

Payot, Jorge D., Arica and Antofagasta.

CUBA.

Fromm, W. O., Havana.

GUATEMALA.

Armenia, Finca (Hermann Wundram), Pie de la Cuesta.
Wundram, Hermano (Finca Armenia), Pie de la Cuesta.

HAYTI AND DOMINICAN REPUBLICS.

Gasify, Theodore, San Pedro de Macoris.

MEXICO.

Botica del Leon (Owned by R. A. Bremer & Co.), Monterey.
Fabrica Rio Florida (Owned by Ketelesen and Degetau), Santa Rosalia de Cimargo.
Fernandez y Cia, Mexico City.

NETHERLANDS.

Pröhl, E. P., Heerengracht 418, Amsterdam.
Scheepvaart Bank, Rotterdam.
"Trioxyd Fabriek Wanders" (Wanders-Ramaer, Aug.), Arnhem.

NETHERLAND EAST INDIES.

Convessie Soeroewai, Acheen.

Franz, A., Gembloengan 17, Sourabaya.

"Juliana" Constructie Winkel, Tandjong
Balei, Sumatra.

Potjewijd, A. P., Sumatra.

"Soengei Madang," Cultuur Maatschappij,
Sourabaya.

PERU.

Gamboa, B. E., y Hijos, Trujillo.

SPAIN.

Cobalt Union (Manager, Sanko Michel or
Mischel), Paseo de Gracia 46, Barcelona.Haupold, Auguste (*see* Vinicultura Española),
Madrid and Puerto de Santa Maria.Haupold, Carl (*see* Vinicultura Española),
Madrid and Puerto de Santa Maria.

Hoeppel, S/A, Aduana 26, Madrid.

Michel (or Mischel), Sanko (*see* Cobalt Union),
Barcelona.Mischel (or Michel), Sanko (*see* Cobalt Union),
Barcelona.Vinicultura Española (Owners, Augusto and
Carl Haupold), Madrid.

Wassner, Otto, Avamonte, Huelva.

Zenker (*see under* Ziinker).Zenker (or Zenker), Pablo, Calle Mariana
Pineda 5, and Paseo de la Castellana 39,
Madrid.

REMOVALS.

ARGENTINA.

Castro, Ventura, Buenos Aires, Argentina.

BOLIVIA.

Ferrecio, Horacio, La Paz.

BRAZIL.

Chaume, Jorge, Rua Silveira Martins 139,
Rio de Janeiro.

Duchofer, Juan, Rio de Janeiro.

Hafers, E. Magalhaes, Santos.

Kasitz, J. R., Rua do Lavradio 30 and
Rua Sete de Setembro 127, Rio de
Janeiro.

Tavares, M., and Airuda, Corumba.

COSTA RICA.

Pages, Geronimo, San Jo é.

DENMARK.

Danske Fedtimport Kompagni, Vestergade,
11, Copenhagen.

Eena, Carl, Natterv 13, Copenhagen.

Fersk Sild Export A./S., Jernbanegade 4,
Copenhagen.Grauballe, Christian, Frederiksberggade 32,
and Bregade 45, Copenhagen.Jensen & Fode, Oberberg, Hovedgaard pr
Frederiksbund.

Jensen & Hoeck, Amaliegade 36, Copenhagen

Jeppesen, K. T., Prinsesse Marias Allé 27
(formerly of Jernbanegade 4, and Vodrofs-
plads 12), Copenhagen.Lorenzen's Christian N., Efftf, Gammel Kon-
gevej 23, Copenhagen.Nordisk Vareimport, Griffenfeldtsgade 8,
Copenhagen.Phoenix Agentur (or Phoenix Company), Ves-
tervoldgade 11, Copenhagen.

ECUADOR.

Cattan Hermanos, Quito

Hinnaoui, Arif (or Aref) (Partner of Hinna-
oui Hermanos), Guayaquil.Hinnaoui, Azat (or Azzet) (Partner of Hin-
naoui Hermanos), Guayaquil.Hinnaoui, Fuad (Partner of Hinnaoui Her-
manos), Guayaquil.Hinnaoui Hermanos, Avenida 2a 320, Gua-
yaquil.

Patrel, J., & Hermanos, Bahia de Caráquez.

Patrel, Juan (Partner of J. Patrel and Her-
manos), Bahia de Caráquez.Patrel, Luis (Partner of J. Patrel and Her-
manos), Bahia de Caráquez.

GUATEMALA.

Alvarado and Company, Guatemala City.

Monteros Hermanos, Guatemala City.

HONDURAS.

Andoine, George, Puerto Cortes.

ICELAND AND FAROE ISLANDS.

Andersen, H., and Son, Adalstraeti 16, Reykjavik.
 Anderson, Hans, Adalstraeti 16, Reykjavik.
 Kristoferson, Magnus, Hyverfisgata, Reykjavik.

Runolfsson, Olafur, Hyverfisgata, Reykjavik.
 Thomsen, H. Th. A., Reykjavik, Iceland; and
 Thorshavn, Faroe Islands.

LIBERIA.

Harmon, S. H., Junior.
 Simpson, P. F.
 Stevens, A. B.

MEXICO.

Ciudad de Mexico (A Salmon & Company,
 San Luis Potosi).

Compania de Tugamapam, Vera Cruz.
 Garcia Alvarez Hermanos, Mexico City.

Legaspi Sanchez, Pedro (Proprietor of La
 Drogueria 8 conomica), Mexico City.
 Salmon, A. & Company, San Luis Potosi.
 Segura, Ricardo V., Orizaba.
 Tugamapam, Compania de (see under Com-
 pania)

NETHERLANDS.

Amsterdamche Export en Import Maats-
 chappij, N. V., Keizersgracht 302-304,
 Amsterdam.

Bella, M. de la, 2e Jan van der Heydenstraat
 2, Amsterdam.

Bergsma, Agentuur & Commissiehandel, Re-
 guliersgracht 28, Amsterdam.

Borleffs & Company, Haagscheveer 16, Rot-
 terdam.

Bosnak, Herman, Frans van Mierisstraat 31,
 Amsterdam.

Bosnak, Michel, Nieuwe Heerengracht 151,
 Amsterdam.

Buitenlandsche Handels Maatschappij (For-
 eign Trading Company), Haagsche Veer
 35, Rotterdam.

Catz Gebroeders, Coolsingel, 51-53, and
 Nieuwehaven 141, Rotterdam; and
 Kloveniersburgwal 31, Amsterdam.

Couvell, J. L., Hoogte Kadijk 147, Amster-
 dam.

"Chinese, De," Thee Maatschappij, Ged.
 Binnenrotte 30, Rotterdam.

Cohen van Straaten, J. Th., Frans van Mie-
 risstr. 38, Amsterdam.

Cohn, Gustav (see Holland & America Import
 & Export Company).

Continental Handel, Nieuwstr. 28 and Korte
 Hoogstr. 37b, Rotterdam; and The
 Hague.

Deventer Glas Maatschappij, voorheen J.
 Pouwels Coelingh (N./V.), Deventer.

Dijk, Jac P. M. van, Berkeleche Laan 16,
 Rotterdam.

Docter Gebis., Beverwijk Mills, Beverwijk.
 Dumonceau Frères (see De Komeet N./V.).

Electrische Vleeschwaren Fabriek, Oranje-
 naessau Straat, Hillegersberg, near Rotter-
 dam.

Enden, M. Van, Hoofdstaat 1-5, Schiedam.

Erdman & Hethay, Keizersgr. 369-373, Am-
 sterdam.

Evangelische Broedergemeente, Zeist & Haar-
 lem.

10261

Fischer, J., & Company, Badhuisweg 18,
 Scheveningen.

Friedmann, Fischel, Tulpstraat 9, Amsterdam.
 Glas en Kristalhandel, Heinz, J., v/h, N/V.,
 Nieuw Buinen.

Goudzwaard, A. W. M. & Kelff, J. M., Peli-
 kaanstraat 25, Rotterdam.

Groen, Th. de Technisch Handels Bureau, Be-
 zuidenhout 103, The Hague.

Grootkerk, S., Junior, Linnaeusstraat 45,
 Amsterdam.

Hall, H. van der, Boompjes 89, 91, 102, 109,
 118 and 122, Rotterdam.

"Halve Mann, de," N./V., Handelsverenig-
 ing, Amsterdam.

Hanno, Heinrich, Nieuwland, 4, Rotterdam.

Heck, A. M. v/d, Oranje Nassau Straat,
 Hillegersberg, near Rotterdam.

Heinz, J., N. V., Glas en Kristalhandel v/h,
 Nieuw Buinen.

Hertzfeld, L. H. van, Wijuhaven 30, Rot-
 terdam.

Holland & America Import & Export Com-
 pany (Gustav Cohn), Het Witte Huis,
 Rotterdam.

"Holland" Textiel Fabriek, Enschede.

Hoog, H. de, Waaldijk 35-43, Rotterdam.

Jacobs, H., Scheepmakershaven 41, Rotterdam.

Jordan, L., Maison Chic, Kalverstraat 117,
 Amsterdam.

Kan, Alfred Abraham, J. Lzn., Van Aems-
 telstraat 26, Amsterdam.

Kerslen, H., Jun., Prins Henrikkade 181,
 Amsterdam.

Klatzer & Company, Keizersgr. 205, Amster-
 dam.

Klop, P. W. H., Raadhuisstraat 18, Amster-
 dam.

Komeet, N. V. De, v/h Dumonceau Frères,
 Kanaaldijk, St. Pieter, near Maastricht.

Kroon (De) Stoomzeepfabriek, Houtmarkt
 19-21, Haarlem.

Lamm, Aleis (see Lamm Brothers).

- Lamm Brothers (Alois Lamm), Weteringschans 84, Amsterdam.
- Lecomte, Jules, Bachmanstraat 5, The Hague (formerly of Zuidblaak 50, Rotterdam).
- Lissauer, Jezaia, & Zonen, Gelderschedade 81, Amsterdam.
- Lucardie, Willem, Maastraat 88, Rotterdam; Coöftral and Leeuwarden.
- Meiger & Company, Stationsweg, E99, Velsereord.
- "Metropol" Gasgloeilichtfabriek (Gloeikousjesfabrik), Parkstraat 15, Arnhem.
- Meyer, Moritz, Valeriusstraat 240, Amsterdam.
- Monnickendam, D., Zomerhofstraat 71B, Rotterdam.
- "Monopol" Automobiël Import Maatschappij, Wynstraat 117, Rotterdam; & Breda.
- "Monopol" Gasgloeilichtfabriek, Vyzelgracht 28, Amsterdam.
- "Monopol" Thee-Onderneming, Ged. Binnenrotte 30, Rotterdam.
- Nederlandsche Maatschappij Voor Overzee Commissiehandel, Weesperzijde 89, Amsterdam.
- Nievelt, Van, & Company, Dordrecht.
- Noord-Hollandsche Pulp-Jam & Conservefabriek N. V., V.H. Gebr. Docter (or Dokter), of Velsereweg, corner of Koningstr., Beverwijk.
- Norden, J., Stationsweg 48, Rotterdam (See also Zuid-Hollandsche Blikdrukkerij Speelgoed & Emballage Fabrieken).
- Okon, Jos., Firma, Oliver van Noordstraat 42 and Post Box 552, Rotterdam.
- Oosterman & Lomanus Zeepziederij de Kroon, Houtmarkt 19-21, Haarlem.
- Ouden, J. H. den, Watergraafsmeer and Frederiksplein 45, Amsterdam.
- Overzee Commissiehandel Nederlandsche Maatschappij voor, Weesperzijde 89, Amsterdam.
- Post, van der Burg & Company, Willemsplein 11, Rotterdam.
- Pouwels Coëlingh, J. (see Deventer Glas Maatschappij).
- Praag Sigaar, S. van, Keizersgracht 137, Amsterdam.
- Priboean Cutuur Syndicaat, N./V., Keizersgr. 326, Amsterdam.
- Prins, N., Ruyschstraat 35, Amsterdam; and Ijnniden.
- Rennel Frères, Badhuisweg, Scheveningen.
- Rompu, Hubert van, Terneuzen.
- Rompu, J. van, Dejongestraat, Terneuzen.
- Sauter, Aug. P. M., Wolfstraat 32, Maasricht.
- Schmitt, F., Vasteland 12, Rotterdam.
- Schuyt, J. & A. van der, Maaskade O Z. 29-30, Rotterdam.
- Serena Metaal Gloeilampenfabriek, N./V. (Serena Lamp Manufacturing Company) Rembrandtstraat, Nijmegen.
- "Sinigar" Thee Plantage Maatschappij Binnenrotte 20, Rotterdam.
- Slavenburg, J. L., Vijverhofstraat 86-92, Rotterdam.
- Spits (H.) & Zoon, Keizershofkade 14-16, Dordrecht.
- Stolberg Jr. (J.E.), & Company, Reguliersdwarstr, 73, Amsterdam.
- Stoomzeepfabriek de Kroon, Houtmarkt, 19-21, Haarlem.
- Straaten's, Van, Goederen-Handel N./V., Keizersgracht 263, Amsterdam.
- Takken, G., Gildstraat 2, Utrecht.
- Technisch Handels Bureau Th. de Groen, Be Zuidenhout 103, The Hague.
- Telkamp, Gerard, Weerensteinstr., Hillegom, near Lisse.
- Thee Maatschappij "De Chinees," Ged. Binnenrotte 30, Rotterdam.
- Thee Onderneming "Monopol," Ged. Binnenrotte 30, Rotterdam.
- Thyssen, J. W., & Company, Venlo.
- Velde, Jac van der, & Company, Amstel 330, Amsterdam.
- Verstegen, J. H., Goudschesingel 26, Rotterdam.
- Visser, E. E., & Zonen Handelsvereniging, Kromboomsloot 57, Amsterdam.
- Vles, S. A., & Zonen, Metaal, Maatschappij, Leuvehaven W Z 199 & Schiedamschedijk 125, Rotterdam.
- Vogemann's Transport Company, Boompijes 89, Rotterdam.
- Vos, A. J., & Company, Badhuisstraat 115r, Scheveningen.
- Vries, J. & N. A. de, Stationsweg 48, Rotterdam.
- Vries, S. I. de, Warmoesstr, 142-146, Beurstr. 65-67, Beursplein 13-17, Prinsengr. 128 and Utrechtsestr. 56, Amsterdam; Nieuwsteeg, Hoorn; and Enkhuisen.
- Wallig Gebruder, Singel 260, Amsterdam.
- Wetering, D. van den, Oostkousdijk 8, Rotterdam.
- Ziekenoppasser, W., Amstel 196, Amsterdam.
- Zuid-Hollandsche Blikdrukkerij Speelgoed & Emballage Fabrieken (J. Norden), Jacob Catsstraat 113B, Rotterdam.

NETHERLAND EAST INDIES.

Koen Graan.

NICARAGUA.

"Imparcial, El," Managua.

"Tribuna, La," Managua.

NORWAY.

Aalesund's Canning Company, Aalesund.
Aalesund's Packing Company, Aalesund.
Aalesund's Preserving Company, Aalesund.
Aas, Rolf S., Skippergt. 19, Christiania.

Andersen's, Claus, Enke, Badhusg, 5 & 33, Stavanger.
Andresen, Christian, Raadhusgade 10, Christiania.

- Bergen Packing Company, Osören per Bergen.
- Bergen Sardine Export Company, A/S., Bergen.
- Bergens Blikvalseverk, Simonsviken, by Gravdal, Bergen.
- Bergens Brislings Kompagni A/S, C. Sonstsgt. 9 & 11, Bergen.
- Bergensfjord Sardine Company, Bergen.
- Blikvalseverk, Bergens, A/S, Simonsviken by Gravdal, Bergen.
- Blom, Frithjof, Akersgt. 59, Christiania.
- Bonnevie, Thomas, Akersgate 20, & Prof. Dahlsgt. 19, Christiania.
- Brandland, John, & Company, N. Strandgt. 38-39, Stavanger.
- Braadlands, O., Conservfabrik A/S., Hillevaag, near Stavanger.
- Christensen, Hjalmar, Rødfylde, 24 & Sorlig, 49, Christiania.
- Christiania Textilfabrik, Chr. Krohsgt. 3, Christiania.
- Comet Sardine Company A/S., Stavanger.
- Conradsen, Johs. A/S, Stavanger.
- Dalen, Karl, Aalesund.
- Dorum, O., Bratören, Trondhjem; and Ostersund.
- Engöens Sardine Company, A/S., Engöen.
- Excelsior Limfabrik A/S., Jernbanetorget 11, Christiania.
- Exportkontoret A/S., Kirkegaten 17, Christiania.
- Falkum Lys & Sæpefabrik (Proprietor A. Johnsen), Skien.
- Florac, Kristian K., Tøllbodgaten 3, Christiania.
- Forsberg Sardine Factory A/S., Skippergate 6, Stavanger.
- Fosdalens Bergverk A/S., Kjobmandsgt. 16, Trondhjem.
- Fosna Canning Company, Christiansund N.
- Garborg, Inge & Company (C. H. Bernau's Eft), Raadhsgt. 20, Christiania.
- Grondal, Rear, St. Strandgate 1, Christiania.
- Grønseth, Johs., & Company A/S, Sköien, Christiania.
- Hak, L., & Company, Elveg 5, Christiania.
- Hagelien, Alfred, Walkendorffsgt. 12, Bergen.
- Halleland Canning Company, The, Lervig, Stavanger.
- Hansen, A. C., Larvik.
- Hauan, T., Hammerfest.
- Hauan's Materialhandel A/S., Hammerfest.
- Haugan, Chr., Lysosundet, Søndre Trondhjems Amt.
- Haugesund Preserving Company, Haugesund.
- Hausvik, Einar, & Company, Vaerfstgt. 2A, Bergen; and Stavanger.
- Heilemann, A., Tromsøgt. 22, Christiania.
- Hermetikfabrikernes Inkjøpskontor, Aalesund.
- Hillevaag Blikemballagfabrik, A/S., Hillevaag, near Stavanger.
- Hjorth, Olaf, Karl Johansgade 27, Christiania.
- Holmens Company A/S., Sandnaes.
- Hordaland Sardine Company A/S., Allégatan 25 (formerly of Torvalm 31), Bergen.
- Husvaer Canning Company, Husvaer i Alstadhaug, Søndre Helgeland and Stavanger.
- Ingolv, J. (Vestlandske Maskinagentur og Ingeniørforretning), Skandsegate 8, Stavanger.
- Isebarn, Hans (of Troye & Isebarn), Bergen.
- Iversen, Carl, M., Strandgaten 57, Bergen.
- Jaeger, Olav, Stavanger (formerly of Haugesund).
- Jaeger, Sardine Factories, A/S., Haugesund.
- Jensen, Hermann, Skippergt. 14/K., Adlersgt. 31/ Christiania.
- Johannessen, Albert, Chr. Krohsgt. 3, Christiania.
- Johnsen, A., Skein.
- Johnsen, A. Meyer, & John Høidal (see Saltlager A/S.).
- Kaffeekompagniet (see Joh. Pettersen).
- Kavli & Sæbjørnsen, Stenshavn, Harøen, Romsdals Amt.
- Kleiberg, Berge T., Suldalsgt. 79, Stavanger.
- Koek, W., Karl Johansgt. 14, Trondhjem.
- Kvie, Karl, Langesgt. 8, Stavanger.
- Lexow, E. B., A/S., Kirkegade 32 and Gimleveien 17, Christiania.
- Lofotens Hermetikfabrik A/S (Lofoten Preserving Company's Efterfølger), Kabelvaag.
- Londoner Bazar, Strandgt. 29, Bergen; & Torvgt. 17B, Christiania.
- Lunde & Brøgger, A/S, Nedre Slotsgate 10, Christiania.
- Lunde, Ferdinand, Høgdehaugsveien 9, Christiania.
- Lysöund Canning Company, Lysöundet.
- Jössund Herred, Søndre Trondhjems Amt.
- Midnatsol Preserving Company, Harstad.
- Milberg, Daniel, Kongensgate 2, Christiania.
- Moe, J. M., Haugesund.
- Møller, E. D., Skippergatan 9, Christiania.
- Motzfeldt & Sanner, Tøllbodgt. 30, Christiania.
- Mydland, L. A., Canning Company A/S., Rennesøgt. 29, Stavanger.
- Neco A/S., Stavanger.
- Neptune Canning Company A/S., Haukegt. 86, Stavanger; & Harstad.
- Nielsen, Olaf, Trondhjem.
- "Neutral" A/S, Stavanger.
- Nordiske Grube Kompagni A/S, Kjobmandsgt. 16, Trondhjem; and Molvar i Senjen.
- Noreng, Helge, Tomtegate 10, Christiania; and Frederikstad.
- "Norrig," Sardinfabriken, Lervig 33, Stavanger.
- Norsk Forstoffabrik, Trondhjem.
- Ogsfjordens Malmfelter A/S., Kjobmandsgt. 16, Trondhjem.
- Olsen, Carl O., & Kleppe, Verksgt. 78, Stavanger.
- Olsen, Edward, Brøgt. 7, Christiania.
- Olsen, Hans J., Skagen-Kaien 22, Stavanger.
- Pettersen, Joh. (Owner of Kaffeekompagniet), Frederikstad.
- Phoenix Packing Company, Ltd., A/S., Stavhusgt. 1, Bergen.
- Pleym, Gottfried, Skippergt. 7, Christiania.
- Raagvaagen Preserving Company, Raakvaag, Søndre Trondhjems Amt.
- Riegen, H. F. von, Prof. Dahlsgate, Christiansand.
- Robertson, Charles, Hammerfest.
- Robertson, G., Hammerfest.
- Romso, I. & B., Nordre Strandgt. 70, Stavanger.

Rubenstein, O., Strandgt. 29, Bergen; and Torvg. 17B, Christiania.
 Saltlager, A/S., (A. Meyer Johnsen & Johan Høidal), Bergen.
 Sandaas & Sandaas, Kopervik.
 Sardinfabriken "Norrig," Lervig 33, Stavanger.
 Schioldborg, J., Dronningensgate 28, Christiania.
 Schjølberg, Ragnar, Bodo.
 Spandow, Otto, Stavanger.
 Sporek & Company, A/S., Kongensg. 14, and Oen, Trondhjem.
 Stavanger Sardine Company A/S., Stavanger.
 Staw. Iv., & Company, Søndregate 3, Trondhjem.
 Steffensen, Chr. J., Aalesund.
 Sumstad, M., A/S., Stortingsgt. 4, Christiania.
 Therkelsen, A. H., Storthingsgt. 4, Christiania.
 Thiis, C. Houge, Jørenholmsgt. 25 and Kongstgt. 52, Stavanger.

Thorvaldsen, Hjalmar, & Company, Kirkegaten 6B, Christiania.
 Troye & Isbarn, Bergen.
 Troye, Axel Peter, N. Fosswg. 16, Bergen.
 Troye, Chr., A/S., Vinnøesgrd. 2, Bergen.
 Troye, Johan Rudolf (of Troye & Isbarn), Bergen.
 Troye, William, A/S., Strandgate 70, Bergen.
 Vestlandske Maskinagentur og Ingeniørførretning (J. Ingolv), Skandsegate 8, Stavanger.
 Viking Sardine Factory, The, Banevigen 51, Stavanger.
 West Coast Conserves Company, Bergen.
 West Norway Canning Company, St. Skjpergt. 4, Stavanger.
 Willer & Company, Storthingsgt. 4, Christiania.
 Witnes, Brødrene, Sarpsborg.
 Witnes, Ingwald, Sarpsborg.
 Witnes N. K., Sarpsborg.
 Witzøe, Endre, Christiansund.

PANAMA.

Chiari & Kohpcke, Panama City.

PERSIA.

Abramiantz & Company, Lalezar, Tehran.
 Abu Taleb Shirazi (trading as Islamieh Company), Tehran.
 Haji Abbas Arab, Ispahan.
 Haji Ahmedaga Tehorranji, Tehran.
 Haji Amin, Ispahan.
 Haji Mihammed Ibrahim (Malik-ut-Tujjar), Ispahan.
 Haji Muhammad Reza, Ispahan.
 Haji Muhammad Welinkani, Kerman.

Haji Saleh Arab, Successors of, Haji Amin, Haji Mohammed Reza and Zafar, Ispahan.
 Heskiel, Nawi, Tehran.
 Ismailoff (Georges & Jean), Kazvin.
 Malik-ut-Tujjar (Haji Muhammed Ibrahim), Ispahan.
 Minassiantz, A., Tehran.
 Mustafa, Hussini, Tehran.
 Zafar, Ispahan.

PERU.

Castellano, F. W., y Harmanos, Lima.

SPAIN.

Penas, Hijos de Francisco de las, Alameda de Colon 26, Malaga.

SWEDEN.

Ahlenius Gösta, Smalandsg. 38, Stockholm.
 Almquist, Carl, Ystad.
 Appelbom, Nils (of P. L. Engstam A/B.), Drottningg. 81, Stockholm.
 Bergman & Company, Birgerjarlsgatan 15, Stockholm.
 Bezelius, Henrik, G., La Kungsholmsbrog. 27, and Valling 42, Stockholm.
 Blomquist, Olof, & Company, Oscarshamn.
 Brand, Sjö & Olycksfallsförsäkrings A/B. Skandinavien (see under "Skandinavien").
 Broms, Joh., Örebro.
 Brun, Carl, & Company, Paokhuspl. 2, Gothenburg.
 Christiernin, C., Vasag 15/17, Stockholm.
 Ekner, Albin, Surbrunnsgatan 6, Gothenburg.
 Ekström & Lefflers, A/B., Kyrkog 52, Gothenburg.

Engstam, P. L. (A/B.), Drottningg. 81, Stockholm.
 Fischer, Elis, A/B., Brännkyrkegatan 19, and Sibyllegatan 16, Stockholm.
 Fredriksson, G. (of P. L. Engstam (A/B.)), Drottningg. 81, Stockholm.
 Gotthardt, Herman, Jörgen Kocksg. 4, Malmö.
 Gredt, Paul, Stockholm and Malmö.
 Hakanson & Company, Skeppsbron 4, and Östgötagatan 46, Stockholm.
 Hanson, Wilhelm, & Company, Vasagatan 6, Stockholm.
 Herrström, Sigfrid, Kungsgatan 30, Malmö.
 Hofstedt, Axel, A/B., Stora Badhusgatan 7, Gothenburg.
 Karlsdals A/B., Karlsdalsbruk, near Karlskoga.
 Kroock, E. J., Sibyllegatan 13, Stockholm.

Nilsson, Hermod, Drottningg 55 and Västmannagatan 12, Stockholm.
 Nordiske Gummifabrik (A/B.), Trälleberg.
 Nornan Angfartygs A/B, Skjppsbron 1, Gothenburg.
 Prytz Theimport, Kungssportsplatsen 2, Gothenburg.
 Robertson's, Davy, Maskinfabrik A/B, Stampg. 30, Gothenburg.
 Sandberg, O. A., & Sons, O. Hamug. 15 and Kronhusg. 16, Gothenburg.
 Schlasberg, Henning & Company, Landskrona.

Sinclair, Charles (James Sinclair & Son), Magasinskvarteret 4 and Olof Wijksg. 3, Gothenburg.
 Sinclair, James & Son (Charles Sinclair), Magasinskvarteret 4, Gothenburg.
 "Skandinavien" Brand, Sjö & Ölyckefallsförsäkrings A/B., Brunkebergstorg 11, Stockholm.
 Strömerstén, A., & Company, Östergatan 24, Malmö.
 Waenerlund, H. Edward, Prinsgatan 4 and Bryggareg. 4, Gothenburg.
 Wallenberg's, L. O., Skofabrik (or Skomakare), Södra Forstadsg. 58, Malmö.

VENEZUELA.

"Duquesa, La," Volweider & Company, Caracas.
 Hess, Carlos, Caracas.
 Volweider & Company (La Duquesa), Caracas.

VARIATIONS.

Corrections in the names and additions to addresses of the persons or firms whose names have been included in the schedule appended to the notification in this Department No. 619-D, dated the 25th January 1919, are made as under :—

GREECE.

Bloch, Eugene, Piræus;
 should read
 Bleck, Eugene, Piræus.
 Gottlieb, Martin, Candia,
 should read
 Gätlich, Martin, Candia.

MEXICO.

Bremer, R. A., & Company, Monterey,
 should read
 Bremer, R. A., & Company (Botica del León), Monterey.
 Ketelsen & Degetau, Libertad 114, Chihuahua,
 should read
 Ketelsen & Degetau (Fabrica Rio Florido), Libertad 114, Chihuahua.

NETHERLANDS.

Wanders-Ramaer, Aug., Hendrikstraat 1-3, Arnhem.
 should read
 Wanders-Ramaer, Aug. ("Trioxyl Fabrick Wanders"), Hendrikstraat 1-3, Arnhem.

NETHERLAND EAST INDIES.

Tan Boen Pong (*alias* Koen Geun), Menado,
 should read
 Tan Poon Pong, Menado.

PANAMA.

Kohpeke, Arturo, Panama City.
 should read
 Kohpeke, Arturo (of Chiari & Kohpeke in liquidation), Panama City.

SPAIN.

Burmester, Hermann, Velasquez 14, Madrid, Arenal 58, Vigo; and Martinez Padin 21, Tuy,
 should read
 Burmester, Hermann, Calle Monte Esquinza 6, Madrid; Arenal 58, Vigo; and Martinez Padin 21, Tuy.
 Lowenthal, Hugo (*alias* Hugh Leon del Valle), Grand Hotel des 4 Nations, Barcelona,
 should read
 Lowenthal, Hugo (*alias* Hugh Leon del Valle), Rambla Catalunya 20, Barcelona.

SUSPECT FIRMS.

The 29th March, 1919.

No. 1191.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor General in Council is pleased to direct that the following addition and alteration shall be made in the schedule appended to the Notification in this Department No. 724-D., dated the 14th December 1918, as subsequently amended, viz. :—

Addition

Eastern Commercial Company (late P. Johansen & Co), Bangkok.

Removal.

Johansen, P., & Co., Bangkok

A. H. LEY,

Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATIONS.

ARCHÆOLOGY AND EPIGRAPHY.

Delhi, the 25th March, 1919.

No. 90.—In supersession of the Department of Education Notification no. 41, dated the 18th February 1919, it is notified that Sir John Hubert Marshall, Kt., C.I.E., Litt. D., F.S.A., Director General of Archæology in India, is granted privilege leave for 3 months and 9 days and in continuation furlough for 4 months and 21 days, with effect from the 1st March 1919.

EDUCATION.

The 25th March, 1919.

No. 337.—In exercise of the powers conferred by section V of the Act to establish and incorporate an University at Calcutta (Act II of 1857), the Governor General in Council is pleased to appoint the Honourable Sir Nilratan Sarkar, Kt., M.D., Member of the Bengal Legislative Council, to be Vice Chancellor of the University of Calcutta, with effect from the 31st March 1919.

SANITARY.

Simla, the 24th March, 1919.

No. 186.—Major F. Norman White, C.I.E., M.D., I.M.S., substantive *pro tempore* Sanitary Commissioner with the Government of India, is granted privilege leave for six months with furlough for three months in continuation with effect from the date on which his deputation to the Inter-Allied Sanitary Conference at Paris ceases.

No. 188.—The services of Major J. Cunningham, M.D., I.M.S., Assistant Director of the Central Research Institute, Kasauli, are placed at the disposal of the Government of Madras.

No. 190.—Lieutenant-Colonel F. H. G. Hutchinson, M.B., I.M.S., Sanitary Commissioner, Bombay, is appointed to officiate as Sanitary Commissioner with the Government of India, with effect from the 1st March 1919.

H. SHARP,

Offg. Secretary to the Government of India.

ARMY DEPARTMENT.

Simla, the 28th March 1919.

PART A.

PROMOTIONS.

No. 634.—Captain H. H. Mulholland, Royal Army Medical Corps, is granted, subject to His Majesty's approval, the temporary rank of Major while holding an appointment as Deputy Assistant Director of Medical Services. Dated 13th February 1919.

No. 635.—Lieutenant C. C. Prynne, attached, The Prince of Wales's Volunteers (South Lancashire Regiment), is granted, subject to His Majesty's approval, the temporary rank of Captain while holding an appointment as Railway Transport Officer. Dated 1st January 1919.

No. 636.—Second Lieutenant C. A. Jones, The Prince of Wales's Volunteers (South Lancashire Regiment), is granted, subject to His Majesty's approval, the temporary rank of Captain while holding an appointment as Station Staff Officer, 1st class. Dated 10th March 1919.

INDIAN ARMY.

No. 637.—The following promotions are made, subject to His Majesty's approval—

Second Lieutenants to be Lieutenants.

Harry James Tye, attached 19th Lancers (Fane's Horse).	Dated 23rd March
Stanley Critchley Anty, attached 9th Delhi Regiment.	1919.
Edgar John Elson, attached 11th Mahars.	} Dated 26th March
Kenneth Thomas Stephens, attached 67th Punjabis.	
Julian William Glenie, attached 70th Burma Rifles.	} 1919.
William George Cook, attached 6th Gurkha Rifles.	
Percy Westrupp, attached 7th Gurkha Rifles.	}
Horace Frank Trutch, attached 40th Pathans.	
Vincent John Hartman, attached 9th Gurkha Rifles.	
John James Marsh, attached 8th Gurkha Rifles.	
Arthur Hubert Cole, attached 23rd Sikh Pioneers.	
Thomas Hughes, attached 26th Punjabis.	
Harold Ernest Pollicott, attached 124th Duchess of Connaught's Own Baluchistan Infantry.	
Patrick Valentine Joseph Reade, attached 120th Rajputana Infantry.	
Cyril Victor Bolton Pearson, attached 1st Duke of York's Own Lancers (Skinner's Horse).	
Harold James Gowns Laing, attached 117th Mahrattas.	
Ernest Alfred Berrisford, attached 62nd Punjabis.	
John William Francis Young, attached 15th Ludhiana Sikhs.	
John Agutta Brawn, attached 66th Punjabis.	
Harold Edington Dickens, attached 98th Infantry.	
Wynn Hughes Parry-Jones, attached 9th Gurkha Rifles.	
Alphonsus Patrick Kennedy, attached 125th Napier's Rifles.	
Archibald Robert George Fisher, attached 47th Sikhs.	
Alfred Charles Brannou, attached 69th Punjabis.	
John Bennet Pringle, attached 97th Deccan Infantry.	
Cecil Alexander Naloret Holden, attached 22nd Punjabis.	
John William Green, attached 73rd Carnatic Infantry.	
Herbert James Molyneux, attached 7th Mariana Lancers.	
Cyril John Tucker, attached 39th King George's Own Central India Horse.	
Henry Guy Bowen Jordan, attached 82nd Lancers.	
	} Dated 27th March
	} 1919.
	} Dated 29th March
	} 1919.

No. 638.—The undermentioned officers are granted, subject to His Majesty's approval, the temporary rank of Captain while holding appointments as Railway Transport Officer, with effect from the dates specified:—

Lieutenant W. J. Palmer, attached 8th Gurkha Rifles. Dated 7th February 1919.

Second Lieutenant F. O. R. Hill, 37th Dogras. Dated 7th February 1919.

Lieutenant R. H. Marshall, attached 4th Cavalry. Dated 8th February 1919.

Lieutenant F. LeMesurier, Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's) (Infantry). Dated 8th February 1919.

Lieutenant J. D. Pemberton, attached 28th Punjabis. Dated 9th February 1919.

Lieutenant P. B. C. Holdsworth, attached 7th Gurkha Rifles. Dated 9th February 1919.

Lieutenant G. B. Fyldes, attached 45th Rattray's Sikhs. Dated 10th February 1919.

Lieutenant W. J. O'Brien, 144th Infantry. Dated 12th February 1919.
 Lieutenant W. C. Rowe, attached 72nd Punjabis. Dated 16th February 1919.
 Lieutenant M. Hurford-Jones, 63rd Palamcottah Light Infantry. Dated 20th February 1919.

INDIAN MEDICAL SERVICE.

No. 639—The following promotions are made, subject to His Majesty's approval:—

Temporary Lieutenants to be temporary Captains.

Govind Shivram Mandlik, M. B. Dated 28th June 1918.
 Har Gobind Dayal Mathur, M. B. Dated 30th June 1918.
 Ram Narain Sud, M. B. Dated 1st July 1918.
 Jehangir Cursetji Bhurcha, M. B. Dated 7th July 1918.
 Sher Singh, M. B. Dated 9th July 1918.
 Hirnaya Kumar Sen. Dated 24th July 1918.
 Shapoor Dinsha Vania. Dated 4th August 1918.
 Peruvemba Ayyasami Aeyer Ramanathan. Dated 10th October 1918.
 Kshetra Mohan Ray, M. B. Dated 1st November 1918.
 Satindra Chandra Basu. Dated 28th November 1918.
 Bidhu Bhushan Chatterjee, M. B. Dated 29th November 1918.
 Padmanabha Rangappa Bhandarkar. Dated 2nd December 1918.
 Raghupati Banerji, M. B. Dated 3rd December 1918.
 Kaikhusroo Rustomji Dial. Dated 8th December 1918.
 Susanta Kumar Sen, M. B. Dated 8th December 1918.
 Kantilal Kalynji Mankodi. Dated 12th December 1918.
 Suresh Chandra Sarkar, M. B. Dated 14th December 1918.
 Amar Nath Madhok, M. B. Dated 17th December 1918.
 Bantwal Shankar Rau. Dated 19th December 1918.
 Gopal Krishna Ramrao Padbidri, M. B. Dated 23rd December 1918.
 Pascal DeSouza. Dated 24th December 1918.
 Jehangir Hormasji Clarke. Dated 28th December 1918.
 Kerlapuram Sreenivasa Subramanyam. Dated 29th December 1918.
 Duriseti Narayanarao. Dated 31st December 1918.

INDIAN ARMY RESERVES.

No. 640.—Second Lieutenant H. L. M. Marchant, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the acting rank of Lieutenant while holding the appointment of Adjutant of the Combined Labour and Porter Corps Depot, Lahore. Dated 17th October 1918.

REGULAR FORCES.

No. 641.—The following acting promotions and relinquishments of acting rank are notified, subject to His Majesty's approval:—

Royal Garrison Artillery.

Captain (acting Major) S. St. B. Collins relinquishes his acting rank on ceasing to command a battery of Indian Mountain Artillery. Dated 16th March 1919.
 Lieutenant (acting Captain) R. M. E. Brady relinquishes his acting rank on ceasing to perform the duties of a Captain of a battery of Indian Mountain Artillery. Dated 16th March 1919.

INFANTRY.

The Prince of Wales's (North Staffordshire Regiment).

Lieutenant C. Ward, attached, to be acting Captain while commanding a company, from 30th December 1918 to 28th January 1919, inclusive; *vice* Captain C. B. Stephenson, vacated with effect from the 15th December 1918.

Territorial Force.

The East Surrey Regiment.

Lieutenant H. S. Burgess to be acting Captain while commanding a company. Dated 21st February 1919, *vice* Captain R. R. Onyon, vacated with effect from the 6th February 1919.

The Royal Sussex Regiment.

Lieutenant (acting Captain) N. E. Bannatyne relinquishes his acting rank on ceasing to command a company. Dated 11th December 1918.

Lieutenant N. E. Bannatyne to be acting Captain while commanding a company. Dated 5th March 1919, *vice* Captain F. B. Johnson, vacated with effect from the 18th February 1919.

Lieutenant F. H. Symonds to be acting Captain while commanding a company. Dated 14th March 1919, *vice* Captain H. R. J. Holmes, vacated with effect from the 27th February 1919.

Reserve Battalions (India).

Lieutenant W. C. Phillips, attached The South Wales Borderers, to be acting Captain while commanding a company. Dated 16th January 1919, *vice* Lieutenant (acting Captain) J. W. More, The Duke of Edinburgh's (Wiltshire Regiment), vacated with effect from the 31st December 1918.

Lieutenant L. W. G. Owen, M. C., attached The Cheshire Regiment, to be acting Captain while commanding a company. Dated 15th February 1919, *vice* Lieutenant (acting Captain) T. H. F. Roberts, The Cheshire Regiment, vacated with effect from the 31st January 1919.

Second Lieutenant L. J. Gibb, The Gordon Highlanders, attached, to be acting Captain while commanding a company. Dated 25th January 1919, *vice* Lieutenant (acting Captain) R. D. Warnford-Davis, The Dorsetshire Regiment, vacated with effect from the 10th January 1919.

Lieutenant (acting Captain) R. D. Warnford-Davis, The Dorsetshire Regiment, relinquishes his acting rank on ceasing to command a company. Dated 10th January 1919.

Second Lieutenant C. E. P. White, The Cameronians (Scottish Rifles), attached, to be acting Captain while commanding a company. Dated 23rd January 1919, *vice* Lieutenant (acting Captain) C. D. Wyles, The Hampshire Regiment, attached, vacated with effect from the 8th January 1919.

Lieutenant (acting Captain) C. D. Wyles, The Hampshire Regiment, relinquishes his acting rank on ceasing to command a company. Dated 8th January 1919.

Captain (acting Major) F. O. Blagg, The Hampshire Regiment, to be acting Lieutenant-Colonel while commanding a battalion. Dated 29th January 1919, *vice* Major (acting Lieutenant-Colonel) J. Radwell, The Hampshire Regiment, vacated with effect from the 14th January 1919.

Major (acting Lieutenant-Colonel) J. Radwell, The Hampshire Regiment, relinquishes his acting rank on ceasing to command a battalion. Dated 14th January 1919.

Captain D. J. Allen, The Dorsetshire Regiment, to be acting Major while holding the appointment of second-in-command of a battalion. Dated 29th January 1919, *vice* Captain (acting Major) F. O. Blagg, The Hampshire Regiment, vacated with effect from the 14th January 1919, and to be acting Lieutenant-Colonel while commanding a battalion.

Second Lieutenant W. V. B. Newman, The Hampshire Regiment, to be acting Captain while commanding a company. Dated 19th February 1919, *vice* Second Lieutenant (acting Captain) L. J. Gibb, The Gordon Highlanders, vacated with effect from the 14th February 1919.

Second Lieutenant (acting Captain) L. J. Gibb, The Gordon Highlanders, relinquishes his acting rank on ceasing to command a company. Dated 14th February 1919.

INDIAN ARMY.

No. 642—The following acting promotions and relinquishments of acting rank are notified, subject to His Majesty's approval:—

27th Light Cavalry.

Captain A. D. Wise to be acting Major while second-in-command of a regiment, from 24th March 1918 to 15th May 1918, inclusive; *vice* Major B. N. Abbay, vacated with effect from the 9th March 1918.

33rd Queen Victoria's Own Light Cavalry.

Lieutenant (acting Captain) E. D. Hutton relinquishes his acting rank on ceasing to hold the appointment of Adjutant. Dated 6th February 1919.

1st King George's Own Sappers and Miners.

Lieutenant E. A. Crane, M. C., Royal Engineers, to be acting Captain while commanding a company. Dated 12th March 1919, *vice* Captain A. Pastmond, M. C., vacated with effect from the 25th February 1919.

15th Ludhiana Sikhs.

Lieutenant (acting Captain) C. A. Osborne, attached, relinquishes his acting rank on ceasing to command a company. Dated 13th February 1919.

Lieutenant (acting Captain) W. C. Whiting, attached, relinquishes his acting rank on ceasing to hold the appointment of Adjutant. Dated 13th February 1919.

Lieutenant L. F. Atteridge, attached, to be acting Captain while commanding a company. Dated 28th February 1919, *vice* Lieutenant C. A. Osborne, vacated with effect from the 13th February 1919.

Lieutenant C. A. Osborne, attached, to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant. Dated 13th February 1919, *vice* Lieutenant W. C. Whiting, vacated with effect from the 13th February 1919.

23rd Sikh Infantry.

Lieutenant H. V. James to be acting Captain while commanding a company. Dated 14th November 1918, *vice* Major P. G. Carey, appointed Commandant with effect from the 30th October 1918.

34th Sikh Pioneers.

Army Department Notification No. 2791, dated the 30th November 1918, so far as it relates to the relinquishment of acting rank by Lieutenant (acting Captain) W. L. Morgan,

Indian Army Reserve of Officers, is cancelled, and so far as it relates to the grant of acting rank to Second Lieutenant A. P. Keelan, Indian Army Reserve of Officers, is cancelled and the following substituted :—

Second Lieutenant A. P. Keelan, Indian Army Reserve of Officers, attached, to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant. Dated 26th August 1918, *vice* Captain A. D. P. Campbell, vacated with effect from the 26th August 1918.

Captain A. D. P. Campbell, 106th Hazara Pioneers, attached, to be acting Major while commanding a depot, from 26th August 1918 to 15th December 1918, inclusive.

Lieutenant V. T. Smith, attached, to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant of a depot, from 26th August 1918 to 19th October 1918, inclusive.

Second Lieutenant W. V. Davies, attached, to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant of a depot, from 20th October 1918 to 15th December 1918, inclusive; *vice* Lieutenant V. T. Smith, vacated with effect from the 20th October 1918.

76th Punjabis.

Lieutenant A. G. Birt, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company, from 31st October 1918 to 6th February 1919, inclusive; *vice* Lieutenant R. C. Anderson, vacated with effect from the 16th October 1918.

Lieutenant (acting Captain) R. C. Anderson, attached, relinquishes his acting rank on ceasing to command a company. Dated 16th October 1918.

Lieutenant R. C. Anderson, attached, to be acting Captain while commanding a company. Dated 22nd February 1919, *vice* Lieutenant A. G. Birt, vacated with effect from the 7th February 1919.

73rd Malabar Infantry.

Lieutenant L. F. Theak to be acting Captain while commanding a company. Dated 12th February 1919, *vice* Lieutenant W. Foskett, M. C., vacated with effect from the 28th January 1919.

Lieutenant (acting Captain) W. Foskett, M. C., relinquishes his acting rank on ceasing to command a company. Dated 28th January 1919.

79th Carnatic Infantry.

Second Lieutenant (acting Captain) H. E. Foster relinquishes his acting rank on ceasing to hold the appointment of Adjutant of depot. Dated 10th February 1919.

86th Carnatic Infantry.

Lieutenant (acting Captain) P. H. Hockaday, attached, relinquishes his acting rank on ceasing to command a company. Dated 8th December 1918.

Lieutenant (acting Captain) P. I. Kelly, attached, relinquishes his acting rank on ceasing to command a company. Dated 1st December 1918.

Lieutenant P. H. Hockaday, attached, to be acting Captain while commanding a company. Dated 11th February 1919, *vice* Major D. M. Patrickson, vacated with effect from the 27th January 1919.

131st United Provinces Regiment.

Lieutenant (acting Captain) R. G. Burnell, attached, to be acting Major while second-in-command of a battalion. Dated 4th February 1919, *vice* Major L. P. Collins, D.S.O., vacated with effect from the 20th January 1919.

Second Lieutenant T. C. Hourihane, 41st Dogras, attached, to be acting Captain while commanding a company. Dated 4th February 1919, *vice* Major L. P. Collins, D.S.O., vacated with effect from the 20th January 1919.

3rd Queen Alexandra's Own Gurkha Rifles.

Lieutenant (acting Captain) J. A. E. Upton, attached, relinquishes his acting rank on ceasing to hold the appointment of Adjutant. Dated 21st November 1918.

Lieutenant S. R. Cockrill, attached, to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant. Dated 11th January 1919, *vice* Lieutenant W. F. Duke, Indian Army Reserve of Officers, attached, vacated with effect from the 27th December 1918.

4th Gurkha Rifles.

Lieutenant D. J. Atkinson, attached, to be acting Captain (with pay and allowances as for a Lieutenant), while holding the appointment of Adjutant. Dated 16th December 1918, *vice* Captain A. H. Seymour, vacated with effect from the 1st December 1918.

9th Gurkha Rifles.

Captain T. H. Battye, 10th Gurkha Rifles, attached, to be acting Major while commanding a depot. Dated 16th February 1919, *vice* Major G. C. Wheeler, V.C., vacated with effect from the 1st February 1919.

144th Labour Corps.

Second Lieutenant W. H. H. Hitchcock, Indian Army Reserve of Officers, to be acting Lieutenant while holding the appointment of Adjutant. Dated 14th February 1919, *vice* Lieutenant R. Owen-Smith, vacated with effect from the 14th February 1919.

Porter and Labour Corps.

Second Lieutenant F. Wharton, Indian Army Reserve of Officers, attached, to be acting Captain while holding the appointment of Adjutant of a Labour Corps. Dated 18th February 1919, *vice* Lieutenant C. O. LeFeuvre, vacated.

128th Pioneers.

No. 643.—In Army Department Notification No. 2324, dated the 27th September 1918, so far as it relates to Major H. W. Ashburner, D.S.O., for "Dated 5th June 1918" read "Dated 21st May 1918."

APPOINTMENTS.

INDIAN MEDICAL SERVICE.

No. 644.—Subject to His Majesty's approval, Tiruvadi Srikalahasty Balasubramanian to be a temporary Lieutenant, with effect from the 25th September 1917.

INDIAN DEFENCE FORCE.

Medical Corps.

No. 645.—The undermentioned are granted temporary commissions, subject to His Majesty's approval :—

To be Lieutenant-Colonel.

Edwin Andrew Cuthbert Hindmarsh. Dated 1st April 1917.

To be Lieutenant.

Satish Chandra Ghosh. Dated 20th February 1919.

RESIGNATIONS.

INDIAN MEDICAL SERVICE.

No. 646.—Subject to His Majesty's approval, temporary Captain Radha Madhab Prasad is permitted to resign his commission, with effect from the 29th October 1918.

REWARDS.

SUPPLY AND TRANSPORT CORPS.

No. 647.—The Governor-General in Council is pleased to sanction, under the provisions of paragraph 470, Army Regulations, India, Volume II, the special promotion of the under-mentioned departmental officer with honorary rank of the Supply and Transport Corps, in recognition of his services in the field during the present war :—

Assistant Commissary and Honorary Lieutenant James Edwin Cooper to be Deputy Commissary, and to have the honorary rank of Captain, subject to His Majesty's approval ; with effect from the 19th July 1918.

No. 648.—Subject to His Majesty's approval, the honorary rank of Captain is conferred, on retirement, on Subadar-Major Fateh Khan, *Sardar Bahadur*, 19th Punjabis. Dated 16th January 1919.

PART B.

APPOINTMENTS AND PROMOTIONS.

INDIAN ARMY.

No. 649.—The honorary rank of Jemadar is conferred, on retirement, on Trumpet-Major Sital Singh, 8th Cavalry, with effect from the 23rd February 1919.

No. 650.—The following direct appointments are made :—

50th Kumaon Rifles.

Bhawan Singh Jina to be Jemadar, on probation, with effect from the 9th December 1918 ; to complete the establishment.

131st United Provinces Regiment.

Uma Dat and Muhammad Akbar Khan to be Subadars, on probation, Lal Man Singh, Tej Singh, Lachhman Singh, Ram Phal, Bal Kishan, Bhairon Singh and Ram Charan to be Jemadars, on probation, with effect from the 13th July 1918 ; to complete the establishment,

No. 651.—The following promotions are made :—

38th King George's Own Central India Horse.

Ressaidar Bostan Khan, I.D.S.M., to be Risaldar, with effect from the 28th July 1918; to complete the establishment.

3rd Sappers and Miners.

Havildars Rahmat Khan, I.D.S.M., and Sheikh Ramzan, I.D.S.M., to be Jemadars, with effect from the 1st November 1918; Havildar Rajwali to be Jemadar, with effect from the 2nd November 1918; to complete the establishment.

18th King George's Own Lancers.

No. 652.—The promotion of Risaldar Jagat Singh (12th Cavalry), as published in Army Department Notification No. 2810, dated the 29th November 1918, has effect from the 10th May 1918, and not as stated therein.

Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's) (Cavalry).

No. 653.—Army Department Notification No. 28, dated the 3rd January 1919, in so far as it relates to the promotion of Jemadar Bata Ram, is hereby cancelled.

51st Sikhs (Frontier Force).

No. 654.—The promotion of Jemadar Muzaffar Khan, as published in Army Department Notification No. 2686, dated the 15th November 1918, is antedated, without pay and allowances, to the 15th April 1917.

85th Burma Rifles.

No. 655.—In Army Department Notification No. 28, dated the 3rd January 1919, for "Mandabir Chetri" read "Nandabir Chetri."

124th Duchess of Connaught's Own Baluchistan Infantry.

No. 656.—The promotion of Jemadar Sona Singh, as published in Army Department Notification No. 1259, dated the 3rd August 1917 (40th Pathans), is antedated, without pay and allowances, to the 11th January 1917.

6th Gurkha Rifles.

No. 657.—The promotion of Subadar Kulbahadur Thapa, I.O.M., as published in Army Department Notification No. 649, dated the 9th July 1915, is antedated, without pay and allowances, to the 19th May 1915.

7th Gurkha Rifles.

No. 658.—The promotion of Jemadar Jasbahadur Limbu, as published in Army Department Notification No. 1286, dated the 14th June 1918, has effect from the 22nd February 1918, and not as stated therein.

SUPPLY AND TRANSPORT CORPS.

No. 659.—The following appointments are made in the Reserve of the Supply and Transport Corps :—

To be Ressaidars.

Sardar Sahib Chowdhery Bachitar Singh of the Karnal District.

Arjan Singh of the Ferozepore District.

Mohamad Taqi Shah of the Multan District.

Janmeja Singh of the Lahore District.

No. 2 Mule Depot.

No. 660.—Quartermaster-dafadar Lall Khan, 46th Mule Corps, to be Jemadar to complete the establishment; with effect from the 20th November 1918.

PROMOTIONS.

INDIAN MEDICAL DEPARTMENT.

ASSISTANT SURGEON BRANCH.

Bengal Establishment.

No. 661.—2nd class Assistant Surgeon Kenneth William Blinkworth, having completed five years' service in that class, to be 1st class Assistant Surgeon, with effect from the 13th March 1919.

SUB-ASSISTANT SURGEON BRANCH.

Madras Establishment.

No. 662.—2nd class Sub-Assistant Surgeon No. 1419, Mekala Appalasami, having completed 5 years' service in that class, to be 1st class Sub-Assistant Surgeon, with effect from the 14th March 1919.

No. 663.—3rd class Sub-Assistant Surgeon, No. 1447, F. Jesudasan, having completed 5 years' service in that class, to be 2nd class Sub-Assistant Surgeon, with effect from the 6th March 1919.

POSTS AND TELEGRAPHS.

No. 664.—Staff-Serjeant Frank Raymond Walsh to be Sub-Conductor, with effect from the 5th March 1919.

JUDICIAL.

No. 665.—Under paragraphs 52 and 53 of the Regulations under the Regimental Debts Act, 1893, notice is hereby given:—

First.—That information has been received by me of the deaths of the officer and warrant officer named and described in the subjoined table.

Secondly.—That there have been received by me, as the surplus of their respective properties, the amounts set opposite their respective names in the same table.

Thirdly.—That all claims by creditors against the respective properties of the deceased are to be lodged with the official referred to in the column of remarks within two calendar months from the date of this notice.

Rank and name.	Corps or Department.	Place of death.	Date of death.	Testate or intestate.	Amount of surplus.	REMARKS.
					Ra. A. P.	
Lieutenant C. D. F. Leech.	The Prince of Wales's (North Staffordshire Regiment).	Attock ...	2nd March 1918	Intestate ...	2,748 10 9	Secretary to the Government of India, Army Department
Sub-Conductor M. Horgan.	Indian Ordnance Department.	Allahabad..	13th July 1918	Testate ...	1,069 6 8	

REWARDS.

No. 666.—The following rewards have been granted to the undermentioned for acts of gallantry or devotion to duty in the field while serving with the Aden Field Force:—

Awarded the Indian Distinguished Service Medal.

Jemadar Wahid Ali, The 101st Grenadiers.

No. 2261 Havildar Abdul Karim Khan, The 101st Grenadiers.

No. 667.—The Governor-General in Council is pleased to sanction the grant of the following rewards for devotion to duty while serving with the Bushire Force:—

Awarded the Indian Distinguished Service Medal.

2nd class Senior Sub-Assistant Surgeon Muhammad Raza Khan, Indian Medical Department.

No. 6070 Dresser L. R. Ghogle.

LONDON GAZETTE.

No. 668.—The following extracts are published for general information:—

London Gazette, dated the 7th February 1919, pages 1955 and 1956.

CENTRAL CHANCERY OF THE ORDERS OF KNIGHTHOOD.

St. James's Palace, S.W.,

4th February, 1919.

The KING has been graciously pleased to make the following appointment to the Most Exalted Order of the Star of India, for services in connection with the War:—

To be an Honorary Knight Commander of the said Most Exalted Order.

General Sir Baber Shumshere Jang Bahadur Rana, K.C.I.E., Nepalese Army.

The KING has been graciously pleased to make the following appointments of Officers in the Nepalese Army to the Most Eminent Order of the Indian Empire, for services in connection with the War:—

To be Honorary Knights Commanders of the said Most Eminent Order.

Commanding General Padma Shumshere Jung Bahadur Rana.

General Tej Shumshere Jung Bahadur Rana.

To be Honorary Companions of the said Most Eminent Order.

Colonel Indra Shumshere Jung Bahadur Rana.
 Lieutenant-Colonel Bhuban Bikram Rana.
 Lieutenant-Colonel Shamsheer Bikram Rana.
 Lieutenant-Colonel Dumber Shumshere Thapa.
 Major Uttam Bikram Rana.
 Lieutenant-Colonel Jit Jung Sahi.
 Lieutenant-Colonel Bhairab Shumshere Jung Bahadur Rana.
 Lieutenant-Colonel Madan Man Singh Basniat.
 Lieutenant-Colonel Gambhir Jung Thapa.
 Lieutenant-Colonel Chandra Jung Thapa.
 Captain Grikhwardan Thapa.
 Captain Narsingh Bahadur Basniat.

CENTRAL CHANCERY OF THE ORDERS OF KNIGHTHOOD.

*St. James's Palace, S. W.,**4th February, 1919.*

The KING has been graciously pleased to give Orders for the following appointment to the Most Excellent Order of the British Empire, for services in connection with the War :—
To be an Honorary Knight Commander of the Military Division of the said Most Excellent Order.

Major-General Shere Shumshere Jung Bahadur Rana, Nepalese Army.

* * * * *

A. H. BINGLEY, *Major-General,*

Secretary to the Government of India.

MARINE DEPARTMENT.

Simla, the 28th March 1919.

PROMOTIONS.

No. 32.—The Governor-General in Council is pleased to sanction the promotion of the undermentioned officer in recognition of services rendered in connection with the war; with effect from the 21st February 1919 :—

To be temporary Lieutenant Commander, Royal Indian Marine.

Temporary Lieutenant A. J. Gaine, Royal Indian Marine.

SHIPS.

No. 33.—In pursuance of section 2 of the Defence of India (Criminal Law Amendment) Act, 1915 (IV of 1915), the Governor-General in Council is pleased to direct that the following amendment shall be made in the Defence of India (Consolidation) Rules, 1915, as subsequently amended, namely :—

In Rule 14-AA of the said rules, for clauses (a) and (b) the words "by the Director of the Royal Indian Marine" shall be substituted.

A. H. BINGLEY, *Major-General,*

Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATIONS.

Simla, the 27th March, 1919.

No. 563-E.-19.—The undermentioned Probationary Assistant Traffic Superintendents, in class III, grade 5, of the Superior Revenue Establishment of State Railways, are confirmed

in their appointments and promoted to class III, grade 4, of that Establishment, with effect from the dates noted against their names :—

Name.	Railway.	Date.
Mr. Zafar Hosain Khan ...	North-Western Railway ...	12th February 1919.
„ Akhil Chandra Chatterjee ...	North-Western Railway ..	9th February 1919.

No. 1972-E.-18.—Mr. W. F. Harnett, C.B.E., Locomotive and Carriage Superintendent, Eastern Bengal Railway (on special duty), is granted combined leave for one year (privilege leave due and furlough for the remaining period) under Articles 233, 260 and 308 (b) of the Civil Service Regulations, with effect from the 6th March 1919.

No. 1972-E.-2-18.—With reference to Railway Board's Notifications No. 141-E.-4-19, dated the 10th January 1919, and No. 1972-E.-18, dated the 27th March 1919, Mr. H. H. Spalding, Deputy Locomotive and Carriage Superintendent, will continue to officiate as Locomotive and Carriage Superintendent, Eastern Bengal Railway, with effect from the 6th March 1919 during the absence of Mr. W. F. Harnett, C.B.E., on leave and until further orders.

Mr. Spalding will officiate as Locomotive and Carriage Superintendent, Eastern Bengal Railway, during the privilege portion of Mr. Harnett's leave and thereafter hold temporary rank.

The 28th March, 1919.

No. 469-E.-19.—Mr. K. B. Lal Mathur, Assistant Engineer, Eastern Bengal Railway, is transferred to the Oudh and Rohilkhand Railway.

F. A. HADOW,

Secretary, Railway Board.

INDIAN MUNITIONS BOARD.

NOTIFICATIONS.

Simla, the 26th March, 1919.

No. E.-182.—Major H. B. McKerrow, Deputy Controller (Textiles), Indian Munitions Board, is appointed Controller (Textiles), with effect from the 1st March 1919, in succession to Mr. A. H. Silver, C.I.E.

The 27th March, 1919.

No. E.-369.—Lieutenant A. Simpson, Assistant Controller (Textiles), Indian Munitions Board, is appointed Deputy Controller (Textiles), with effect from the 1st March 1919, in succession to Major H. B. McKerrow appointed Controller (Textiles).

The 28th March, 1919.

E.-171.—*Erratum.*—In notification no. E.-171, dated the 24th February 1919, regarding the appointment of Mr. W. F. Marchinton as Controller (Electrical and Mechanical), Calcutta, for “31st December 1918” read “1st January 1919.”

No. E-1045. --Mr. R. W. Davies, I.C.S., Director of Industries, Madras, is appointed Controller of Munitions, Madras Circle, in addition to his other duties, with effect from the 19th March 1919, in succession to Mr. C. A. Jones, I.C.S.

F. R. R. RUDMAN,
Secretary, Indian Munitions Board.

**GOVERNMENT OF INDIA.
DEPARTMENT OF EDUCATION.**

SANITARY.

PLAGUE.

Simla, the 28th March, 1919.

The following statement of plague seizures and deaths reported in India during the week ending the 15th March 1919 is published for general information:—

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures	Plague deaths.
BOMBAY PRESIDENCY AND SIND	Northern	Bombay City	26	21
		Broach District	5	3
		Thana District	5	5
	Central	Ahmednagar District	9	9
		Satara District	58	42
		West Khandesh District	6	2
		Poona Town	1	1
		Poona District	1	1
		Sholapur Town	3	3
	Southern	Ratnagiri Port	19	14
		Belgaum District	18	12
		Dharwar District	32	13
	Sind	Karachi Town and Port	7	5
		Paroda State	6	4
	Political Charges	Kolhapur and Southern Mahratta Country States	30	23
		Satara Agency	3	1
		Kathiawar Agency	9	6
		Mundra Port	1	..
	TOTAL		239	165
MADEIRA PRESIDENCY	...	Anantapur District	12	9
		Coimbatore District	52 (a)	40 (b)
		Cuddapah District	4	2
		Mangalore Port	1	1
		Bellary District	18	9
		Chittoor District	2 (b)	1 (c)
		Kurnool District	1	..
		Salem District	32	19
		Guntur District	24 (c)	21
		Tellicherry Port	2	2
		Trichinopoly District	10	7
	TOTAL		158	111
BENGAL.	Presidency	Calcutta	26	20
		24-Parganas District	1	..
	TOTAL		27	20

(a) Three imported. (b) Two imported. (c) One imported.
In the return for the week ending 8th March 1919, the following additions should be made:—
Bombay.—Kaira District add 7 cases, 2 deaths.

Bengal.—Howrah District add 3 cases, 3 deaths.

The Magistrate of 24-Parganas has reported that there were 10 deaths in the current month and 5 deaths during last month in the Trinitaghur Municipality which were not included in his previous weekly returns.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
Bihar and Orissa	Patna	Patna District	85	82
		Gaya District	75	41
	Farrukh	Saran District	296	262
		Champanan District	17	13
		Muzaffarpur District	162	158
		Darbhanga District	258	185
	Bhagalpur	Bhagalpur Town	80	61
		Bhagalpur District	84	65
		Monghyr District	174	140
	Ranchi	Palamanu District	3	1
	TOTAL		1,284	1,008
United Provinces	Meerut	Bulandshahr District	18	9
	Rohilkhand	Bijnor District	25	24
		Moradabad District	3	...
	Allahabad	Pilibhit District	4	1
		Etawah District	1	...
		Cawnpore District	6	6
		Allahabad District	28	28
	Benares	Benares Town	2	1
		Benares District	28	27
		Jaunpur District	5	5
		Ghazipur District	136	126
	Gorakhpur	Ballia District	204	205
		Basti District	74	64
		Asamgarh District	285	219
	Lucknow	Lucknow District	10	10
		Kheri District	1	4
	Fyzabad	Fyzabad District	35	24
		Gonda District	35	24
		Bara Banki District	13	13
	TOTAL		913	730
Punjab	Ambala	Hisar District	25	7
		Rohtak District	238	191
		Gurgaon District	2	...
	Jullundur	Ambala District	16	7
		Jullundur District	26	9
		Ludhiana District	29	15
	Lahore	Lahore District	80	88
		Jhelum District	11	5
	Rawalpindi	Rawalpindi District	6	3
		Attock District	59	53
		Montgomery District	8	4
	Multan	Lyallpur District	6	4
		Patiala State	102	102
	Native States	Jind State	10	10
		Bahawalpur State	14	5
	TOTAL		632	508

In the return for the week ending 8th March 1919, the following addition should be made :—
Punjab.—Shahpur District add 2 cases, 1 death.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BURMA	Pegu	Rangoon Town	29	38
		Tharrawaddy District	6	5
		Pegu District	10	10
		Prome District	4	4
	Irrawaddy	Bassein Town	10	10
		Henzada District	2	2
	Tennasserim	Toungoo District	2	2
		Moulmein Town	1	1
	Mandalay	Mandalay Town	34	32
		Mandalay District	10	10
	Sagging	Bhamo District	5	5
		Sagging District	8	8
		Lower Chindwin District	16	16
	Meiktila	Meiktila District	11	11
		Yamethin District	2	2
		Myingyan District	48	40
	TOTAL		198	184
CENTRAL PROVINCES	Nagpur	Nagpur Town	11	7
		Kamptee Cantonment	6	...
		Nagpur District	103	54
		Bhandara District	135	64
		Balaghat District	3	2
	Jubbulpore	Jubbulpore Town	41	40
		Jubbulpore Cantonment	6	5
		Jubbulpore District	57	49
		Secni District	18	17
	Nerbudda	Betul District	7	8
	TOTAL		387	246
MYSORE STATE	...	Bangalore Civil and Military Station	20	23
		Bangalore City	6	6
		Bangalore District	15	17
		Mysore City	1	...
		Mysore District	3	2
		Kadur District	11	7
		Shimoga District	3	4
		Chitaldroog District	10	10
		Kolar District	30	35
	TOTAL		99	104

In the return for the week ending 8th March 1919, the following correction should be made :—
 Burma.—Lower Chindwin District read 21 cases for 28 cases.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
HYDERABAD STATE	{	Nander District	11	11
		Usmanabad District	50	35
		Bidar District	6	6
		Medak District	3	2
		Nizamabad District	16	3
		Mahbubnagar District	12	7
		Hyderabad City and Suburbs	148	136
		Secunderabad	1	...
		Hyderabad Residency Bazar	6	4
		Atrafabadah Sarfakhas District	20	14
		Abilabad District	6	5
		Nalgonda District	3	8
		TOTAL .	285*	226*
CENTRAL INDIA	{	Gwalior State	46	43
		Rewa State	49	29
		Bhopal State	6	6
		Sehore Cantonment	6	4
			TOTAL .	107	82
RAJPUTANA	{	Bharatpur State	20	16
			TOTAL .	20	16
		GRAND TOTAL .	4,302	3,455

* Includes previous weeks. The actual number of cases and deaths during the week ending March 15th were 312 and 185, respectively.

SIMLA :
The 28th March 1919. }

F. H. G. HUTCHINSON, LIEUT.-COL., I.M.S.,

Sanitary Commissioner with the
Government of India.

H. SHARP,
Offg. Secretary to the Government of India.

No 77.

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION.

GENERAL.

Delhi, the 21st March 1919.

RESOLUTION.

THE Government of India have been considering for some time past the question of making the official records in India more accessible than at present to students of history and of removing, so far as possible, any existing obstacles to research. In framing suggestions to this end, they have been assisted by the recommendations of the Royal Commission on the Public Records of England and Wales. Certain questions arising from the application of those recommendations to Indian records were laid before local Governments. After considering their replies and consulting expert advice, the Government of India have decided to introduce the following changes in their own Record Office and they recommend a like procedure in the offices of the local Governments.

Records to be made more accessible.

2. The records of India are kept partly in the Record Office of the Government of India, and partly in the provincial Records Offices. The system hitherto

Present position

followed in their treatment is evolved from the practice followed in the English Record Office and consists in the preparation of :—

- (i) a press list giving a complete list of documents, with some indication of their dates and contents ;
- (ii) a calendar giving a precis of nearly every document of importance or a reference to some publication where it may be found.

Were full effect given to this system, it would greatly facilitate the work of students and serve to remove some of the difficulties which now militate against research. But the progress made has not been satisfactory and the system has been characterised as defective by the Commission in England. Press lists are regarded as too meagre. Calendaring is admitted to be a process too slow, too elaborate and too costly for application to modern State papers. Such criticisms of the method pursued in England have still greater weight in India, where widely scattered collections and paucity of workers present additional difficulties.

3. In supersession of this system, the Government of India have now decided that the best method of rendering the records accessible to the public

Method of treatment in the future.

will be as follows :—

- (i) The preparation of a list of the volumes or bundles contained in the record offices, accompanied by a descriptive handbook to their general contents.
- (ii) The calendaring of certain documents only.
- (iii) The reprinting in full of certain specified classes of documents.

By dealing with the records on these principles, it will be possible to discontinue the preparation of press lists except so far as may be necessary to finish a volume which is in hand or to complete a definite series which is capable of completion within three or four years. In the same way, when the preparation of calendars now actually in hand has been completed, no fresh calendars should be prepared except in accordance with the system now suggested.

Some amplification of the three new methods now proposed is found in the paragraphs below.

4. It is an essential preliminary that in each record office there should be a printed list or catalogue of the volumes and bundles which it contains.

Catalogues and handbooks.

Such lists require to be supplemented by a brief *catalogue raisonné* or handbook on lines similar either to the Madras handbook published by the Curator of the Madras Records or to the more detailed catalogue of Orme manuscripts prepared by Mr. S. C. Hill.

A student of history will ordinarily with the help of the printed catalogues and handbooks be placed in a position to know whether a particular office is likely to contain papers of the kind required by him. The offices already contain in a greater or less degree a series of manuscript indices to the proceedings, which have been compiled contemporaneously with the proceedings themselves, and these indices though often defective are utilised for tracing documents for administrative purposes. If a moderate degree of attention is devoted to the maintenance and where necessary to the completion of these indices, it is believed that when a student has ascertained the existence in the office of any class of documents of which he is in search, he will be able with the help of these indices to be placed by the record staff in possession of such documents as he may desire. By these means the Government of India hope to attain the object for which press lists have hitherto been compiled without incurring the loss of time and money which the continued preparation of such press lists would entail.

5. For the benefit of the general public and of students who are unable to visit the record offices or to read the documents in vernacular, the preparation of

Calendars

calendars may be desirable. But the matter to be dealt with in these calendars would be so limited as to enable the calendaring to be completed within a reasonable limit of years and would be defined under a pre-arranged system so as not to be subject to alteration by individuals. The precise fields to be selected for this purpose would be determined by the Indian Historical Records Commission, described in paragraph 8 below; but, as at present advised, the Government of India would confine the preparation of calendars to the despatches passing between the Indian and the Home Government, certain series of vernacular records and a few selected series of English records.

6. The Government of India in the third place hope that the reprinting in full of certain records or selections of records will be undertaken (a) by the

Reprints.

Government itself, (b) by private societies and individuals with financial assistance from Government, and (c) by such societies or individuals without such help.

- (a) As regards work to be done by Government it is worth mentioning that a certain amount has already been accomplished, though on no uniform plan. In Bombay, Madras and the Central Provinces, for instance, a large number of fascioli have been issued containing interesting reprints of individual reports or special series of correspondence and a valuable collection of papers has been reprinted by the Punjab Government in ten volumes. Any series at present under reprint might suitably be concluded, but for the future the Government of India desire that except in the case of records showing signs of decay or likely to perish, such reprinting should be confined to records of a date previous to 1702.

- (b) The Government of India are of opinion that an arrangement under which Government should subsidize reprinting by private societies or individuals may suitably be introduced to meet the case of special classes of records, the determination of the records to be so treated resting with the Government or with the Commission.

proposed in paragraph 8 below. The publications thus subsidized should, however, be confined to copies of unedited records or translations of vernacular records which have not before been published in English.

- (c) The Government of India consider that publication of reprints, without financial help from Government, if carried out by competent persons, should be encouraged in every possible way, and all necessary facilities should be given by Government officers to the students who undertake it.

7. In addition to the steps explained above, which the Government of India think can be taken to bring the contents of the records to the notice of

Accessibility of records to students.

those who wish to use them for research, arrangements may suitably be made by the various record offices to grant proper facilities to those who desire personally to consult the documents. For this purpose a series of rules is desirable for each record office, to govern the use of records by students. Such rules have already been introduced in the Bengal Record Room and where similar rules are framed for other record offices efforts are required to keep them before the public whom they affect by communicating them to the Professors of History in Colleges and Universities and in other ways. The Government of India recognise that considerable advantage would attend the grant of free access, with suitable precautions, to the earlier records and they would be prepared to have the matter considered under the advice of the Indian Historical Records Commission. The Government of India would at the same time like arrangements to be made for a fuller interchange than at present of the publications of the various record offices and a more extensive sale of these to the public.

8. The Government of India feel that in these questions they should have at their disposal a permanent body of

Indian Historical Records Commission.

expert advisers whose opinion would carry weight with the Record officers and the public. With such a body at hand for advice, they are convinced that the methods adopted would meet the real wants of genuine historical students. They have accordingly decided to constitute an "Indian Historical Records Commission" consisting of:—

- (1) The Secretary to the Government of India, Department of Education, *ex-officio* President.
- (2) The Keeper of the Records of the Government of India, *ex-officio* Secretary.
- (3) The Curator, Madras Record Office, *ex-officio* member.
- (4) The Keeper of Records, Bengal, *ex-officio* member.
- (5) Professor Jadunath Sarkar, M.A., member.
- (6) The Ven'ble Archdeacon W. K. Firminger, M.A., B.D., B.Litt., member.
- (7) Professor L. F. Rushbrook Williams, M.A., member.
- (8) Mr. B. K. Thakore, B.A., member.

The *ex-officio* members will be permanent, but the rest of the members will hold office for a period of three or five years. The headquarters of the Commission will be at Delhi and it would ordinarily meet twice a year—the routine work between meetings being carried on by the Keeper of the Records of the Government of India, Calcutta, as permanent Secretary to the Commission. The duties of the Commission would be of a purely consultative character; it would make enquiries and recommendations regarding (i) the treatment of archives for the purposes of historical study in all provinces of India and in such Indian States as might seek their advice; (ii) the scale and plan on which the cataloguing, calendaring and reprinting of each class of documents should be undertaken; (iii) the sums required for encouraging research and publication in respect of unpublished documents; (iv) the extent to which and the manner in which documents should be open to inspection by the public; and (v) the training of Indian

students from the Universities in methods of historical research and the selection of competent editors and assistants for the publication of documents. The Government of India have also arranged to place at the disposal of their Department of Education, when the financial conditions improve, a grant of money, the distribution of which would be effected annually after consultation with the Commission.

9. In order to enable the Commission to follow the progress of the work in the various record offices, the Government of India desire that each officer in

Annual reports of record offices.

charge of a record office containing archives of historical interest should submit annually to the local Government concerned a very brief report containing information as to the work done in respect of cataloguing, calendaring, reprinting, indexing and weeding of all the older records and the use made by the public of the facilities afforded by the record offices. If the officer in charge exercises supervision over district records also, a brief note on the results of that supervision may be added to his report.

10. Among the difficulties attendant on historical research in India, the most prominent is the fact that documents

Concentration of older records.

are scattered, with the result that the student even of a single subject may have to prosecute his investigations at widely distant places. In Madras steps have already been taken to remedy this defect; district records previous to 1820 and, it is understood, certain other documents have been concentrated in the provincial Record Room. It is possible that other local Governments will follow their lead. The cataloguing and inspection of district records is in any case desirable. The larger question of removing the older records to a central office for all India has been considered from time to time, but has not unnaturally encountered opposition. The Government of India accordingly make no further suggestion on this subject at present, though the matter is one which the Indian Historical Records Commission will doubtless consider.

Order.—Ordered that a copy of this Resolution be forwarded to the local Governments and Administrations noted in the margin for information and guidance.

Madras, Bombay, Bengal, United Provinces, Bihar and Orissa, Punjab, Burma, Central Provinces, Assam, North-West Frontier Province, Coorg and Delhi.

Ordered also that a copy be forwarded to the Home Department, Finance Department, Public Works Department, Department of Revenue and Agriculture, Legislative Department, Foreign and Political Department, Department of Commerce and Industry, Railway Department (Railway Board), Army Department, Indian Munitions Board, Financial Adviser, Military Finance, and the Keeper of the Records of the Government of India, for information and guidance and that the Resolution be published in the supplement to the *Gazette of India*.

H. SHARP,

Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 27th March 1919, based on the Indian Daily Weather Reports of the period.

1. Weather was very much disturbed in northwest India between the 20th and 23rd, and widespread rain or snow fell in the North-West Frontier Province and the western Himalayas, and nearly general rain in the Punjab. Rainfall accompanying thunderstorms occurred at several stations in the Peninsula at the beginning of the week.

2. *Burma*.—Weather was dry except for a light fall at Monywa.

Northeast India, including Orissa.—Sambalpur and Bogra were the only stations that reported rain.

The United Provinces, Central India and the Central Provinces.—There was nearly general rain in the Kumaon hills with a few falls in the adjacent plains on the 22nd and 23rd; a few falls occurred in the Central Provinces on the 20th.

Northwest India.—Rainfall was nearly general in the North-West Frontier Province on the 21st and 22nd, and in the east and north Punjab on the 22nd and 23rd; there was local rain in the North-West Frontier Province on the 20th and 23rd, and in northeast Baluchistan and the southwest Punjab on the 22nd, while local falls of snow or rain occurred in Kashmir on the 20th, 21st, 22nd and 23rd.

The Peninsula.—Local rain fell on the 20th in east Hyderabad, southeast Madras and the Madras Deccan; a few falls were recorded in Malabar during the week.

3. The chief amounts of rainfall reported were as follows:—

March 20th. Sambalpur 0·96", Raipur 0·61", Sonamarg 0·73", Parachinar 1·22", Drosh 0·90", Ilanankonda 0·98", Cochin 0·80" and Tinnevely 0·54".

„ 21st. Sonamarg 3·37", Dras 0·56", Drosh 1·25", Parachinar 1·02", Malakand 0·80" and Murree 0·43".

„ 22nd. Chakrata 0·75", Ambala 0·25", Ludhiana 0·60", Lahore 0·35", Sialkot 0·38", Lyallpur and Multan each 0·27", Murree 1·03", Simla 0·75", Dharampore 0·84", Sonamarg 1·54", Dras 0·45", Pesbawar 0·30", Cherat 1·30", Parachinar 1·05", Drosh 2·69" and Chaman 0·31".

„ 23rd. Mussooree 1·20", Chakrata 0·94", Dehra Dun 0·44", Delhi 0·26", Ambala 0·20", Sialkot 0·65", Simla 0·79", Dharampore 1·31", Murree 1·61", Srinagar 0·67", Sonamarg 1·41", Dras 1·04" and Cherat 0·50".

4. The week's rainfall was 20 per cent or more in excess in the Punjab East and North, Kashmir and Hyderabad South; and was 20 per cent or more in defect in the Bay Islands, Burma, Assam, Bengal, Bihar and Orissa, the United Provinces East, Baluchistan, Rajputana West, Central India East, the Central Provinces West, the Bombay Deccan, Mysore, Malabar and the Madras Coast North. It was normal in the United Provinces West, the Punjab Southwest, the North-West Frontier Province, Berar, the Central Provinces East, Hyderabad North, Madras Southeast and the Madras Deccan. No rain usually falls at this time of year in Sind, Rajputana East, Gujarat, Central India West and the Konkan.

The rainfall from the 29th November to date is 20 per cent or more in defect in the Bay Islands, Upper Burma, Assam, Bengal, Sind and Rajputana West; and is 20 per cent or more in excess in Lower Burma, Bihar and Orissa, the United Provinces West, Kashmir, Gujarat, Central India, Berar, the Central Provinces, the Konkan, Hyderabad, Mysore, Malabar, the Madras Deccan and the Madras Coast North. In the remaining divisions the rainfall differs from the normal by less than 20 per cent.

Division.	RAINFALL DATA FOR WEEK ENDING ON 27TH MARCH 1919.			RAINFALL DATA FROM 29TH NOVEMBER 1918 TO 27TH MARCH 1919.			PERCENTAGE DEPARTURE FROM NORMAL.	
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or defect in inches.	Actual rainfall to date in inches.	Normal rainfall in inches.	Excess or defect in inches.	This week.	
							Last week.	
Bay Islands	0	0.3	—0.3	8.3	10.9	—2.6	—24	—22
Lower Burma	0	0.2	—0.2	2.9	2.0	+0.9	+45	+61
Upper Burma	0	0.1	—0.1	0.6	1.5	—0.9	—60	—57
Assam	0	1.2	—1.2	2.3	5.8	—3.5	—60	—50
Bengal	0	0.5	—0.5	1.5	3.1	—1.6	—52	—42
Orissa	0.2	0.3	—0.1	5.0	2.9	+2.1	+72	+85
Chota Nagpur	0	0.2	—0.2	6.7	3.4	+3.3	+97	+109
Bihar	0	0.2	—0.2	2.5	1.9	+0.6	+32	+47
United Provinces, East	0	0.1	—0.1	2.3	2.1	+0.2	+10	+15
United Provinces, West	0.1	0.1	0	4.2	3.4	+0.8	+24	+24
Punjab, East and North	0.5	0.2	+0.3	4.7	4.5	+0.2	+4	—2
Punjab, South-West	0.1	0.1	0	2.0	2.4	—0.4	—17	—17
Kashmir	1.7	1.2	+0.5	14.1	10.8	+3.3	+31	+29
N.-W. Frontier Province	0.3	0.3	0	3.3	3.9	—0.6	—15	—17
Baluchistan	0.1	0.2	—0.1	3.9	4.7	—0.8	—17	—16
Sind	0	0	0	0.6	1.0	—0.4	—40	—40
Rajputana, West	0	0.1	—0.1	0.8	1.0	—0.2	—20	—11
Rajputana, East	0	0	0	0.9	1.1	—0.2	—18	—18
Gujarat	0	0	0	0.3	0.1	+0.2	+200	+200
Central India, West	0	0	0	2.0	0.6	+1.4	+233	+233
Central India, East	0	0.1	—0.1	4.7	2.4	+2.3	+96	+104
Berar	0.1	0.1	0	3.8	1.7	+2.1	+124	+131
Central Provinces, West	0	0.1	—0.1	6.4	1.8	+4.6	+256	+276
Central Provinces, East	0.2	0.2	0	8.7	2.7	+6.0	+222	+240
Konkan	0	0	0	0.3	0.1	+0.2	+200	+200
Bombay Deccan	0	0.1	—0.1	0.5	0.6	—0.1	—17	0
Hyderabad, North	0.1	0.1	0	2.3	1.0	+1.3	+130	+144
Hyderabad, South	0.2	0.1	+0.1	2.6	1.0	+1.6	+160	+167
Mysore	0	0.1	—0.1	1.7	1.2	+0.5	+42	+55
Malabar	0.2	0.3	—0.1	5.6	3.3	+2.3	+70	+80
Madras, South-East	0.1	0.1	0	8.1	7.3	+0.8	+11	+11
Madras Deccan	0.1	0.1	0	1.3	1.0	+0.3	+30	+33
Madras Coast, North	0	0.1	—0.1	4.0	2.8	+1.2	+43	+48

GILBERT T. WALKER,
Director-General of Observatories.

R. A. MANT,
Secretary to the Government of India.

SIMLA;

Dated the 27th March 1919.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday,
22nd March 1919.

Burma.—During the week slight showers were received in three districts. In Upper Burma cultivation of spring crops is proceeding and harvesting of miscellaneous dry crops is approaching completion. Standing crops are in fair condition. Cattle are generally healthy. The price of unhusked rice at Rangoon has fallen slightly to Rs. 128 per hundred baskets and is much above normal. The market for white rice is steady at Rs. 327 and annas 8 for specials.

Assam.—The weather during the week was generally dry and windy. Rain is badly wanted for agricultural operations and for growth of crops. Harvesting of mustard has been nearly finished and pressing of sugarcane, pruning of tea, ploughing of fields for autumn rice and jute and sowing for autumn rice continue. The outturn and prospects of crops are fair in most places but spring rice is in poor condition. Cattle disease is reported from five districts. The price of common rice is still practically stationary. Fodder and water are insufficient in four districts.

Bengal.—During the week scanty rain fell in many places in northern and western Bengal. More rain is badly wanted throughout the Presidency. Agricultural operations are being greatly retarded for want of rain. Harvesting of spring crops continues. Prospects of standing crops are generally reported to be unfavourable. The price of common rice has risen by 0.34 per cent. Distress continues in Bankura and Brahmanbaria. In Bankura 2,469 persons received gratuitous relief and 3,300 persons were engaged in District Board work. In Brahmanbaria a sum of Rs. 60,000 was distributed as loans to date, and 984 persons were put to relief works.

Bihar and Orissa.—During the week rain fell in all districts except Saran, Muzaffarpur, Dabhanga, Purnea, Cuttack and Puri. The fall was generally light. Preparation of lands for the next season's crops and harvesting of spring crops are in progress. Pressing of sugarcane has been nearly completed. Standing crops are on the whole doing well. Some damage has been done to *Mahua* flowers by the recent rainfall in Chota Nagpur and south Monghyr. Daily average number of persons attending test works was 2,736 in Bhagalpur, 1,358 in Angul and 4 in Ranchi. Gratuitous relief was given to 659 persons in Cuttack and 6,019 in Angul. The price of common rice has risen in five districts, fallen in four and remained stationary in the remaining districts as compared with that of the preceding week. Cattle disease is reported from nine districts.

United Provinces.—The rainfall during the week was light and scattered. Slight damage by hail or west wind is reported from certain districts. Preparation of land for, and sowing of, extra crops and sugarcane continue. Harvesting of spring crops, irrigation of extra crops and poppy and extraction of opium are in progress. The condition of standing crops is good. Prospects are favourable. The condition of agricultural stock is generally satisfactory. There is little cattle disease. Fodder supplies are adequate except in a few districts. Water and market supplies are generally sufficient. Prices are falling slightly in most districts.

The weekly report on scarcity is as follows:—Light rain fell in Etawah, Benares, Hamirpur and Banda. Some damage to crops by hailstorm is reported from Etawah and Benares. Harvesting of spring crops continues. The condition of standing crops is good. The condition of agricultural stock fair, except in Jalaun where it is poor. Cattle disease is reported from parts of Garhwal, Jalaun and Banda. Fodder continues scarce and dear. Government hay is being steadily imported and sold. Water is sufficient. Markets are generally well supplied though prices are stationary with a tendency to fall. The price basis in Garhwal was 4 seers, in Jalaun and Jhansi 7 seers and in Hamirpur 6½ seers per rupee for work and 7 seers per rupee for gratuitous relief. In Benares, Etawah and Banda it is 6½ seers. Small-pox in a mild form is reported from a few villages of Hamirpur and Benares. Plague is also reported from a village in Benares. Otherwise the condition of the people in affected areas is good. The physical condition of the people on relief is fair. No wandering or emaciation is noticeable. In Jumna-Chambal tract of Etawah distress is still reported to be acute. A certain amount of immigration from Gwalior into the Etawah district is reported. There is no marked general increase in crime. Clothing is generally in demand in Benares and Banda and is being provided for from Indian People's

Famine Trust Fund and from private charity. The number of test works has been reduced in Hamirpur and Banda with the fall in the number of persons attending. The number relieved on 22nd March 1919 was :—Garhwal—gratuitous 911; Etawah—works 11,285, aided works 413, private 569, gratuitous 3,194; total 15,461; Benares—gratuitous 1,676; Jalaun—works 184, private charity 29, poorhouse 15, gratuitous 889; total 1,117; Jhansi—works 15, private charity 9, poorhouse 9, gratuitous 502; total 535; Hamirpur—works 66, poorhouse 185; Banda—works 60, poorhouse 60, gratuitous 5,362; total 5,482; number on works—Agra 309, Fatehpur 130, Basti 1,601, Mirzapur 81 and Cawnpore 156. Gratuitous relief in Hamirpur has been stopped.

Punjab.—Light rain has fallen in nearly all the reporting districts and was useful. The condition of irrigated wheat and of other spring crops is generally good and of unirrigated crops average. Sowings of extra spring crops, sugarcane and cotton continue and are generally normal. Reaping of rapeseed, barley and gram has commenced in parts of the southeast. The expected yield is below normal to normal. Cattle are generally healthy. Dry fodder is scarce in most districts, but green fodder is available. Water for drinking and irrigation purposes is sufficient. Prices have fallen slightly but are generally above scarcity rates. Prices of wheat : Ferozepore and Rawalpindi 6½, Lahore 6½ and Lyallpur 7 seers per rupee.

North-West Frontier Province. Rain fell in parts of the province. More rain is badly wanted in Dera Ismail Khan. The condition of standing crops both on irrigated and unirrigated lands is average in Peshawar and Bannu and below normal in Dera Ismail Khan. Extra spring crops and sugarcane are being sown in the Peshawar district. The price of wheat in Peshawar was 7½ and in Dera Ismail Khan 7½ seers per rupee.

Jammu.—Good rain fell during the week. Prices are stationary. Fodder is sufficient.

Kashmir.—The week was rainy and cold. Cattle are generally healthy. Standing crops are in fair condition. Prices are fluctuating.

Rajputana. The weather was hot and clear. Harvesting of spring crops is progressing and the condition of standing crops in wet areas is fair. Cattle are generally growing weaker owing to scarcity of fodder. In certain places they are being fed on leaves of trees. Water-supply is generally sufficient. Prices are stationary. Grass *takari* is being distributed in Bharatpur and Ajmer-Merwara. The number of persons relieved was :—Dungarpur 97; Karauli—works 113; gratuitous relief 121; total 1,257. The number of persons attending test works and in receipt of gratuitous relief in Merwara was 34 and 218, respectively.

Central India.—During the week rain fell in Gwalior and Bundelkhand. Spring crops are being irrigated and harvested. Additional spring crops are being sown in Gwalior. Sugarcane is being irrigated in Malwa. Land is being prepared for autumn crops in Indore. Standing crops and their probable outturn are fair except in parts of Gwalior, Indore, Bundelkhand, Malwa and the Southern States. Agricultural stock is in bad condition in parts of Gwalior and Bundelkhand and fair elsewhere except for cattle disease in parts of Bhopal and the Southern States. Scarcity of fodder prevails in Gwalior, Indore and Bundelkhand and in parts of Malwa and the Southern States. Prices are high but stationary. Poppy is in fair condition in Indore and Malwa and opium is being collected in Gwalior.

The weekly report on famine is as follows :— Distress in Bundelkhand is not acute. The number of persons on relief will increase on the completion of the harvesting of spring crops. There is no wandering or emaciation. Relief measures are adequate. Suspension of land revenue is being granted and *takari* advanced. The public health is good. There is no epidemic disease. Prices are stationary and range from 5½ to 8 seers per rupee except in Orchha and Bijawar where *kodon* and *kutki* are available at 9 to 11 seers per rupee. Number of persons on relief in thousands :—Works 7.8, gratuitous 3.3; total 11.1.

Central Provinces.—Twelve districts received light to moderate rain ranging from 10 cents in Sooni to 2½ inches in Drug. The rain was accompanied by hail in parts of five districts. Spring crops are in fair to good condition. Reaping of spring crops is in full swing and threshing and winnowing continue. *Mahua* crop has been damaged to some extent by rain, hail and storm and prospects are generally below normal. The supply of fodder and water is inadequate in parts of five districts. Agricultural stock is generally in good condition but cattle disease prevails in places in five districts. Relief works continue in the distressed areas of Damoh, Jabulpore, Mandla, Betul and Chanda. Fluctuations in prices are slight and irregular. The price of wheat is steadily falling. In Nagpur the arrival of new wheat and winter *juar* on the market has eased the difficulties of grain supplies.

*Feudatory States :—*Reaping of spring crops continues.

*The weekly report on famine and scarcity for week ending 22nd March 1919 has not been received but the report for week ending 15th March 1919 was as follows :—*General health is good in all affected districts. Distress is generally increasing in Jabulpore where people from adjoining states continue coming in search of work but relief measures are now adequate. Distress is decreasing in Saugor where it was always slight. Harvesting of spring crops is affording employment. Labourers are emigrating to Assam tea districts.

from Bilaspur. Scarcity has been declared in parts of Drug and will be declared in parts of Mandla. Prices of food grains are high but stationary except in Chanda where they are falling. Numbers on works:—Jubbulpore 11,950, Betul 4,663, Saugor 24, Chanda 90, Seoni 557, Damoh 894, Bilaspur 4,052, Amraoti 211: total 22,421. Numbers on gratuitous relief:—Jubbulpore 17,602, Betul 1,123, Saugor 57, Chanda 215, Seoni 1,004, Damoh 3,445, Amraoti 549: total 23,995. Figures on works and in gratuitous relief in Amraoti are incomplete.

Bombay.—Standing crops are in fair to good condition. Slight damage by winds is reported in parts of Karachi, Nawabshah. Cotton picking is nearing completion. Harvesting of spring crops is in progress. In some places preparations are being made for the next season's cultivation. The fodder supply is generally insufficient but supplies continue to be moved to worst affected areas under Government arrangements. Agricultural stock is generally sufficient but cattle are deteriorating except in the Konkan. Irrigation is generally deficient. Prices of food grains are high, but generally steady.

The weekly report on famine and scarcity is as follows: Harvesting of spring crops is in progress. Lands are being prepared for the next season. Standing crops are doing well. Relief works are in progress in Ahmadnagar, parts of Poona, the Panch Mahals, Broach and Satara. Test works are open in the Panch Mahals, Kaira and Poona. A poor house has been opened at Chembur in the Thana District for receiving destitute immigrants into Bombay City. It had 649 inmates on the 22nd instant. The number of persons on relief works, including dependants on the last day of the week ending 22nd March, was:—Works in the Panch Mahals 12,706, in Broach 1,220, in Ahmadnagar 22,415, in Poona 14,635, in Satara 2,295: total 53,271. The number of persons in receipt of gratuitous relief including village servants was:—Ahmedabad 976, the Panch Mahals 9,500, Kaira 7,305, Broach 2,725, Kathiawar 2,583, East Khandesh 75, West Khandesh 1,836, Ahmednagar 10,440, Poona 7,248, Sholapur 123, Satara 3,086, Bijapur 4,406, Balgaum 2,371: total 52,764. Native States in the Kathiawar Agency—Palitana 312. The number of persons on test works was:—The Panch Mahals 100, Kaira 442, Poona 1,365: total 1,907. Native States—Palitana 21, Wadia 22. Distress is deepening in the Panch Mahals, Broach and Poona. People on relief are in good condition and relief measures are adequate. No increase in mortality is reported. Medical arrangements are adequate. There is no marked increase in crime. The number of persons on works is increasing. No wandering or emaciation is noticed. Some emigration is reported from Sholapur and Satara. The public health is generally good except for small-pox at some places. The supply of food grains is generally sufficient though prices are ruling high. Cheap grain shops continue working in the Panch Mahals, Broach, Kathiawar, Khandesh, Nasik, Bijapur and private charitable relief is being organized and distributed. The supply of fodder and water is insufficient in many places. Fodder is still being supplied to affected areas under Government arrangements. The condition of cattle is bad in many places. Prickly pear feeding demonstration cattle camps are being organised in parts of the Deccan and the Karnatak. Bombay Presidency Famine Relief Fund is affording assistance in the supply of fodder and in other forms of relief.

Hyderabad.—Slight to heavy showers accompanied by hail stones were received during the week. The average fall was 38 cents. Harvesting of spring crops is nearing completion. Crops are in fair to good condition except in the Aurangabad, Bidar and Warangal districts and parts of Mahbubnagar and Nalgonda districts. Late rice whatever sown is in fair condition but has suffered by rain and hail stones. Cattle are healthy. Fodder scarcity is felt in most districts. Prices of grains continue to be abnormally high. *Juar* is selling at 3½ seers per rupee in the Mahbubnagar district.

Mysore.—During the week some rain fell except in the Kadur, Shimoga and Chitaldrug districts. Standing crops are in fair to good condition. The outturn of the harvested sugarcane, *ragi* and rice is poor to fair. Cattle are generally healthy. Water and fodder are generally available. Prices are high and rising. Prospects of the season are fair.

Coorg.—The week was rainless. Picking of coffee and thrashing of rice has been completed. Cattle are generally healthy. Fodder and water for cattle are sufficient. Prices of food grains are high and rising. The public health is fair.

Madras.—The rainfall during the week was good in the Vizagapatam Agency, Kistna, Cuddapah, Nellore, Madras, Chittoor, Madura, Tinnevely and Cochin, fair in Anantapur, Chingleput, North Arcot, Salem, Trichinopoly, Tanjore, Ramanath and Malabar and light or nil elsewhere. Standing crops are in fair condition generally but are withering in limited areas in Chingleput, South Arcot, Madura and Ramanath. Harvesting of paddy, sugarcane and dry crops is limited with outturn sometimes fair but poor in parts of thirteen districts. Late sowings of paddy and dry crops are proceeding under wells and tanks to a small extent. The condition of cattle is good generally. Water is insufficient except in Guntur, Nellore, Chingleput, Malabar and the Hills. Pasture is sufficient except in parts of sixteen districts. Fodder is insufficient in parts of six districts. Prices are fairly steady. Prospects are fair generally but bad in parts of Vizagapatam, Bellary, Chittoor, North Arcot and Salem.

*The weekly report on famine in Ganjam is as follows:—*Fourteen relief works in Ghumsur and seven in Udayagiri are in progress. Kondhs and Panos, mostly affected people, are resorting freely to works. There is no marked foreign influx. The condition of people in Udayagiri is deteriorating and in Ghumsur is generally fair. The public health is fair though small-pox and cholera prevail in parts. Some emaciation among labouring classes especially children is noticeable. Relief measures are adequate. Distribution of cloth provided by private subscriptions continues and suspensions and remissions of revenue are being granted and state loans advanced. The price of rice is 5.1 seers per rupee. The number of persons on works was 5,187 and in receipt of gratuitous relief 2,007, total 7,194.

Statement showing the number of persons in receipt of relief in districts in which famine has been declared.

Name of Province or State.	PRECEDING WEEK (REVISED).			PRESENT WEEK.			Increase or decrease.
	Relief works.	Gratuitous and special relief.	Total.	Relief works.	Gratuitous and special relief.	Total.	
1	2	3	4	5	6	7	8
BRITISH PROVINCES.							
<i>Bombay.</i>							
Ahmednagar	22,415	10,440	32,855	
Poona	14,635	7,248	21,883	
Panch Mahals	12,706	9,500	22,206	
<i>Central Provinces.</i>							
Jubbulpore*	11,950	17,602	29,552	
Betul*	4,663	1,123	5,786	
<i>Madras.</i>							
Ganjam	5,187	2,007	7,194	
NATIVE STATES.							
<i>Central India.</i>							
Bundelkhand Agency	7,800	3,300	11,100	
<i>Rajputana.</i>							
Dungarpur State	97	..	97	
Karauli State	1,136	121	1,257	
<i>Hyderabad State.</i>							
Aurangabad	(Figures	not reported.)		
Bir	"	"	"	
Medak	"	"	"	
Total	80,589	51,341	1,31,930	

* Figures against Jubbulpore and Betul refer to the week ending 15th March 1919.

R. A. MANT,
Secretary to the Government of India.

Statement of Approximate Gross Earnings of Indian
Railways.

Statement of Approximate Gross Earnings of Indian Railways.

W B —As regards the figures in column Total expenditure, audited figures have been used as far as possible

RAILWAYS	AVERAGE EARNINGS PER MILE PER WEEK		MEAN MILEAGE WORKED.		TOTAL EARNINGS FOR WEEK ENDING		EARNINGS PER MILE WORKED FOR WEEK		TOTAL EARNINGS FROM 1ST APRIL TO—			COMPARED WITH CORRESPONDING PERIOD, 1913-14, + 2 days		COMPARED WITH CORRESPONDING PERIOD, 1917-18.		
	Rs.	Miles.	1914	1919.	13th March 1914	15th March 1919.	Rs.	1914.	1918.	1919.	Rs.	15th March 1918.	Rs.	Increase.	Decrease.	
State Railways.																
Bombay-Nagpur (including 2 6" gauge lines)	402	2,695	2,695	2,695	12,78,502	16,26,000	352	473	603	5,34,779	5,73,04,800	1,76,35,056	28,24,381	...	...
Bombay Extension	479	21	21	21	10,130	14,400	457	492	686	8,75,515	4,94,381	1,17,485	5,679	...	...
Bombay, Baroda and Central India	874	1,002	1,002	1,002	8,54,321	11,10,000	844	532	1,108	9,55,407	4,93,27,365	1,60,20,583	63,47,635	...	...
Bombay, Baroda and Central India (gauge lines)	428	1,583	1,583	1,583	7,56,741	7,25,000	390	474	458	3,81,199	8,30,71,703	6,72,901	34,16,297	...	...
East Indian	865	2,615	2,615	2,615	23,35,507	28,25,000	820	593	1,005	9,44,080	11,24,24,251	1,11,59,110	1,71,34,740	...	...
East Indian Peninsular	781	2,612	2,612	2,612	22,76,452	26,78,000	801	572	1,085	8,06,938	10,61,47,011	8,17,45,638	1,21,93,869	...	...
Great Indian Peninsular	514	126	126	126	28,397	81,000	411	574	667	21,60,593	8,17,24,000	1,93,597	9,31,808	...	...
Agro-Delhi-Chand	78	40	40	40	4,732	2,300	11	14	107	1,64,033	1,51,240	1,067	24,760	...	...
Lahore-Katoh	1,394	12	12	12	26,983	24,900	432	2,349	2,075	1,12,016	10,44,400	3,95,860	1,16,140	...	...
Bhopal-Mathura (British Section)	78	76	76	76	6,718	7,500	54	88	99	1,15,292	2,63,755	3,96,047	8,955	...	...
Calcutta-Kanpur	77	2 1/2	2 1/2	2 1/2	11,09,964	11,14,000	329	435	437	5,51,545	4,89,00,356	1,60,35,513	22,84,644	...	...
Madras and Coimbatore (including 3 1/2" gauge lines)	779	4 1/2	4 1/2	4 1/2	27,46,430	23,50,000	404	677	612	8,22,67,075	11,52,02,715	2,69,05,925	36,30,355	...	...
North-Western (including 2 6" gauge lines)	344	1,592	1,592	1,592	7,30,741	6,38,000	450	469	401	2,27,54,517	2,72,54,948	75,73,463	39,78,072	...	...
Coastal and Konkan (including Cawnpore)	159	808	808	808	1,75,577	1,73,000	100	107	194	66,24,611	70,05,215	7,41,389	3,65,785	...	...
Assam-Bengal	367	1,840	1,840	1,840	7,40,577	9,05,000	301	440	422	9,22,26,940	3,90,96,517	1,19,65,151	70,85,453	...	...
Punjab, Lahore and Central India	319	1,342	1,342	1,342	5,15,373	6,08,000	415	331	433	2,11,47,234	2,70,31,289	37,69,766	26,83,771	...	...
Burma	212	187	187	187	66,451	75,000	367	297	401	19,10,723	19,21,697	3,89,278	4,67,098	...	...
Purva Feroke	121	70	70	70	7,070	6,000	46	100	86	9,414	4,77,846	4,36,586	89,154	...	...
Southern States	72	32	32	32	2,503	2,940	66	78	90	1,26,015	1,14,560	10,055	21,440	...	...
Thane-Kurnool	311	124	124	124	89,196	31,900	191	316	252	12,42,040	19,18,704	5,31,960	1,74,000	...	...
Jodhpur-Hydrabad (British Section)	166	313	313	313	65,776	70,500	101	210	225	20,31,400	25,62,766	10,27,510	4,96,405	...	...
Lucknow Bareilly	191	401	401	401	85,217	87,000	197	213	218	30,21,769	3,98,563	4,34,391	1,44,794	...	...
Myore	439	1,547	1,547	1,547	6,87,909	7,28,000	394	438	457	6,51,60,615	3,55,89,486	71,87,385	1,67,514	...	...
South Indian (including 5 1/2" and 6" gauge lines)	151	146	146	146	16,957	34,500	157	178	236	8,58,307	10,80,855	6,03,683	3,61,145	...	...
Travancore Branch	223	785	804	804	1,94,963	1,93,000	217	273	259	97,22,016	98,43,919	3,63,984	12,42,687	...	...
Tirhoor	90	30	30	30	4,081	3,900	...	186	97	...	1,31,394	1,29,000	1,29,000	2,69,487
Biosch-Jambusar	83	83	83	83	2,955	2,831	91	71	67	1,24,915	1,13,000	11,915	20,757	...	...
Porhat (Provincial)	495	36,785	36,721	36,721	1,22,01,266	1,60,56,700	45	556	600	53,53,47,990	65,47,07,578	18,97,901	6,72,49,432	...	...
Total																
All other Railways.																
Ambikapur-Patli	171	56	56	56	12,143	9,700	217	203	173	6,97,677	4,67,251	13,75,000	17,749	...	...
Bhopal-Jarsi (Native State Section)	519	45	45	45	33,055	30,100	...	735	699	11,43,912	12,73,000	1,66,417	1,92,068	...	...
Bhopal-Ujjain	151	114	114	114	20,325	33,000	221	176	281	10,48,532	4,35,086	1,13,559	3,66,804	...	...
Brao-Goono-Baran	60	148	148	148	9,986	10,500	172	67	70	5,71,559	4,35,080	19,81,077	1,51,053	...	...
Delhi-Umbala-Kalka	857	162	239	239	60,421	93,400	340	378	389	29,83,923	42,15,948	43,67,600	1,04,160	...	...
Hardwar-Dehra	328	32	32	32	12,708	15,100	415	163	471	4,52,370	6,92,000	1,60,630	10,927	...	...
Jammu-Kashmir (Native State Section)	134	16	16	16	2,610	5,900	96	65	144	1,08,448	1,17,000	1,64,000	9,275	...	...
Jalandhar-Mukerian	87	22	22	22	2,941	3,000	...	32	23	3,27	1,98,779	26,000	45,538	7,997	...	
Kanpur-Chandran	380	10	10	10	3,121	3,600	...	312	360	1,64,907	1,57,000	1,37,000	49,949	...	...
Kolar Gold Fields	185	79	79	79	20,460	16,800	...	259	213	7,12,463	7,61,000	1,43,000	21,435	...	...
Ludhiana-Dhuri-Jahhal	70	97	97	97	3,998	3,300	...	8	70	1,64,165	1,43,000	1,43,000	4,182	...	...
Mandla-Bhanu	153	33	33	33	6,531	4,400	...	302	198	3,00,159	2,98,000	1,50,100	5,67,298	...	...
Mandla-Ujjain	416	34	34	34	1,45,405	1,65,000	425	495	458	3,00,159	2,98,000	1,50,100	5,67,298	...	...

Station	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	29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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 29, 1919.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller-General, etc.

GAZETTE OF INDIA.

NOTICE.

The 18th March 1919.

On and after 29th March and until further notice, Parts I, IV, V and VI of the *Gazette of India* and the Weather and Crop Report will be published in Simla. Parts II and III will continue to be published in Calcutta. All notifications and other matter intended for publication in those Parts should be addressed to the Publisher at Simla and Calcutta, respectively.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901:—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's *Gazette* and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 p.m. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's *Gazette*. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next *Gazette*."

J. P. HEWETT,

Secretary to the Government of India."

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J. J. MEIKLE,
Publisher, *Gazette of India*.

THE PATENT OFFICE

PATENTS and DESIGNS.

Calcutta, the 29th March 1919.

CORRIGENDUM.

The following entry which appeared in the notification published by this office in Part II of the *Gazette of India*, dated the 2nd October 1915, under the heading "Cessation of Exclusive Privileges" is hereby cancelled :—
1911—261 (Belin).

APPLICATIONS FOR PATENTS UNDER SECTION 8.

March 17.

- 4290. C. R. Keeran. *Improvements in fountain pens.*
- 4291. J. W. Finney. *Improvements in reciprocating pumps.*
- 4292. N. P. Roe. *Combined railway point handle, or key, lock and detector.*
- 4293. R. Glanfield. *A cooling safe for comestibles.*
- 4294. E. S. G. Rees. *Improvements in the propulsion and steering of ships.*
- 4295. A. B. C. Coupler Ltd. *Improvements connected with couplings for railway and like vehicles.*
- 4296. Marconi's Wireless Telegraph Co. Ltd. *Improvements in reflectors for use in wireless telegraphy and telephony.*
- 4297. Marconi's Wireless Telegraph Co. Ltd. *Improvements in receivers for wireless signals.*
- 4298. Marconi's Wireless Telegraph Co. Ltd. *Improvements in wireless telegraph transmitters.*
- 4299. General Electric Co. *Improvements in and relating to recording apparatus.*
- 4300. C. S. Wakefield. *Improvements in temporary or portable structures or buildings.*
- 4301. S. B. Crespi. *Improvements in circular weaving looms.*
- 4302. I. Dumail. *Improved automatic shuttle spool-changing apparatus for looms.*
- 4303. H. C. Greenwood and W. R. Tate. *Improvements in the construction of catalyst furnaces for use in the synthesis of ammonia or in similar gaseous reactions or operations.*

March 18.

- 4304. General Research Laboratories. *Process of and apparatus for ozonizing substances.*
- 4305. A. W. C. Schelff. *Improvements relating to reinforced concrete piles.*
- 4306. E. Hodges. *Improvements relating to the repair of the axles of motor vehicles.*

March 19.

- 4307. Alphaero Engines Ltd. *Improvements in or relating to internal-combustion engines.*

March 20.

- 4308. A. R. Khan. *Renewable release valve body for vacuum brake gears.*
- 4309. H. F. S. Butt-Gow. *Improvements in or relating to wire fencing.*
- 4310. Automatic Telephone Manufacturing Co. Ltd., Siemens Bros. & Co. Ltd., and Western Electric Co. Ltd. *Number dials for automatic and semi-automatic telephone systems.*

APPLICATIONS ACCEPTED AND ADVERTISED UNDER SECTION 6.

Notice is hereby given that all persons interested in opposing the grant of a Patent on any one of the applications, referred to below, may, at any time within three months of the date of this *Gazette of India*, give notice at the Patent Office in the prescribed form No. 5 of such opposition.

Printed copies of the specification in the following list will be on sale at the Patent Office, 1, Council House Street, Calcutta, within about three weeks.

Any one desiring a copy posted to an address in British India should send to the Patent Office the sum of annas eight by money-order on which the number of the application should be stated on the coupon at the foot of the order.

- 3851. F. Bolton. *Improvements in the manufacture of reinforced concrete structures.*
- 3959. A. E. Mirams. *Bonded wall tiles.*
- 4075. E. A. Laidlaw. *Improvements relating to automatic or semi-automatic telephone systems.*
- 4150. J. Laws. *Method of securing tyres or bands on wheels of locomotives, tenders, carriages, wagons and the like.*

4223. S. Singh and R. M. Hughes. *Rotary water bailer.*
 4227. West End Watch Co. *Improvements in adjustable bands for attaching wrist watches to the wrist.*
 4243. C. M. Shroff. *Infant hand trainer and modeller.*
 4247. R. B. Cock and Sir W. W. Williams. *An improved method of tanning.*
 4249. H. M. Wells and J. E. Southeombe. *Improvements in lubricating oils.*
 4250. F. E. Berry. *Improvements in or relating to electrical transformers for regulating or varying the voltage of the current supplied therefrom.*
 4251. H. Lane. *Improvements in the preparation of catalytic material employed for the promotion of synthetic chemical reactions.*
 4252. P. E. Vaughan. *Well construction.*
 4253. R. Pearson and H. C. Parkes. *Fixation of the nitrogen of the atmosphere.*
 4254. J. J. Lassen and J. L. Gilbert. *Improvements in or relating to instruments for indicating or recording the flow of liquids.*
 4256. A. Somasundaram. *Improved metal oil expeller.*
 4257. S. D. Garbis. *Improvements in folding or collapsable tea or the like chests.*

PRINTED SPECIFICATIONS PUBLISHED.

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4091. Luckenbach Processes, Incorporated. *Mineral selective and frothing agent and processes or methods of producing and using the same.*
 4092. Luckenbach Processes, Incorporated. *Mineral selective and frothing agent and processes or methods of producing and using the same.*
 4097. Kohler Co. *Improvements in the process of producing cast metal objects.*
 4099. W. E. Windsor-Richards. *Improvements in and relating to the manufacture of moulded articles from cement.*
 4101. J. R. Partington and G. J. Jones. *Improvements in the manufacture of ammonium nitrate.*
 4102. J. R. Partington and L. H. Parker. *Improvements in and relating to fertilisers.*

SEALING FEES DUE UNDER SECTION 10.

Notice is hereby given that a patent may now be sealed on the applications referred to below. If it is desired that a patent should be sealed, a request on the prescribed form No. 7, accompanied by the fee, Rs. 30, should be sent to the Controller of Patents, 1, Council House Street, Calcutta.

- | | |
|---|-------------------------------------|
| 3167. Satow. | 3792. Fastnut, Limited. |
| 3168. Satow. | 3841. Sinba. |
| 3169. Takamine and Satow. | 3974. Roberts and Kingswell. |
| 3342. Pacific Evaporated Co. | 3982. Singer Manufacturing Co. |
| 3498. Boyd and J. & T. Boyd Ltd. | 4016. Russell. |
| 3504. Fraymouth. | 4017. Worswick. |
| 3529. Boyd, Boyd, Boyd and J. & T. Boyd Ltd. | 4018. National Lead Co. |
| 3547. Monotype Machine (Colonial Patents) Syndicate, Ltd. | 4021. Miss Hansen. |
| 3629. Boyd, Boyd and J. & T. Boyd Ltd. | 4022. Parsons. |
| 3678. General Electric Co. | 4024. General Electric Co. |
| 3686. Remfry. | 4025. Diehl. |
| 3702. Boyd, Boyd, Boyd and J. & T. Boyd, Ltd. | 4026. Burton, Moyer and Squibb. |
| 3713. Heatly and Gresham Ltd. | 4027. Waller. |
| 3747. Kinney. | 4028. Newton-Smith. |
| | 4029. Redman, Parkinson and Walker. |
| | 4031. Beldam and Ryall. |

PATENTS SEALED.

- | | |
|--|--|
| 3286. Spencer and Hine. | 3971. Wolfe. |
| 3289. Relay Automatic Telephone Co. Ltd. | 3973. Hart and Bush. |
| 3353. Ghosh. | 3981. Smith and Industrial Appliances Ltd. |
| 3967. Tilston and Melbourne. | 3983. Snelling. |
| 3969. Walford and White. | |

RENEWAL FEES PAID.

- 140 of 1906. Ore Concentration Co. (1905), Ltd. (To 25 April 1920.)
 189 of 1908. Lamson Paragon Supply Co., Ltd. (To 22 June 1920.)
 218 of 1908. Stuart. (To 2 July 1920.)

- 360 of 1909. Rawling and anr. (To 18 March 1920.)
 373 of 1909. Burma Oil Co. Ltd. (To 18 March 1920.)
 437 of 1909. Gresham and anr. (To 19 March 1920.)
 480 of 1909. Ferguson. (To 22 March 1920.)
 38 of 1910. Robertson. (To 7 February 1920.)
 436 of 1910. Gilman and anr. (To 20 March 1920.)
 445 of 1910. Nier and anr. (To 22 March 1920.)
 503 of 1910. Amesbury. (To 22 March 1920.)
 28 of 1911. McKenzie & Holland Ltd. and anr. (To 22 March 1920.)
 127 of 1911. Viscose Development Co. Ltd. (To 25 April 1920.)
 261 of 1911. Belin. (To 28 June 1919.)
 515 of 1911. Farid. (To 15 February 1920.)
 606 of 1911. Crawford. (To 22 January 1920.)
 57 of 1912. Lister. (To 31 January 1920.)
 118 of 1912. Humphrey and anr. (To 7 March 1920.)
 141 of 1912. Robinson. (To 18 March 1920.)
 142 of 1912. Robinson. (To 18 March 1920.)
 147 of 1912. Westley. (To 19 March 1920.)
 870 of 1913. Bullock and ors. (To 31 March 1920.)
 2072 of 1915. Duff and anr. (To 19 March 1920.)
 2075 of 1915. Wood. (To 22 March 1920.)
 2101 of 1915. Garbis. (To 19 April 1920.)
 2217 of 1915. Garbis. (To 17 July 1920.)

CESSATION OF EXCLUSIVE PRIVILEGES.

The public are warned that entries under this heading must not be accepted as final, as under the provisions of Rules 9 and 11 of "The Indian Patents and Designs (Temporary) Rules, 1915," the Controller may extend the time prescribed by the Indian Patents and Designs Act, 1911, and by the Inventions and Designs Act, 1888, for paying the necessary renewal fees.

The Patent Office will supply on request definite information, so far as possible, as to the position of any particular Patent or Exclusive Privilege.

1913.

1361. (Greig and anr.) 1363. (Hills Patent Motor Vacuum Road Cleanser Ltd.)
 1371. (Percira.)

1914.

1959. (Lucas's Low Pressure Oil Cracking Process Ltd.) 1960. (Robert.) 1966.
 (Alexander and anr.) 1967. (Canjee.)

DESIGNS ENTERED ON THE REGISTER.

From 17th to 22nd March 1919.

Class 16. No. 8447. Das & Co., of 60 Shikdar Bagan Street, Calcutta. March 4, 1919.

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2. *Directions* for the guidance of inventors and others are given in the Patent Office Handbook (price one rupee) which contains the Indian Patents and Designs Act, 1911, the Indian Patents and Designs Rules, 1912, the Indian Patents and Designs (Temporary Rules) Act, 1915, the Indian Patents and Designs (Temporary) Rules, 1915, together with current regulations and instructions. *These should be consulted before an application is made to the Controller.*

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7. *Printed Specifications* of applications, which have been accepted, are published within about three weeks after acceptance has been notified in the *Gazette of India*. These specifications can be purchased at the Patent Office at a uniform price of 8 annas per copy; and may be seen free of charge, together with other publications of the Patent Office, at the following places:—

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ALLAHABAD . . .	Public Library.	JALPAIGURI . . .	Office of the Commissioner, Rajshahi Division.
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(a) Patent Office Handbook (Acts, Rules and instructions)	1 0
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M. Amar Nath Varma, Officers' School of Instruction, Subathu.
 M. Anand Swarup, Officers' School of Instruction, Subathu.
 M. Md. Khalil-ur-Rahman, Officers' School of Instruction, Subathu.
 M. Md. Miyan Khan Haidari, Officers' School of Instruction, Subathu.
 M. Amir Bukhsh Gyani, M. F., Officers' School of Instruction, Subathu.
 *M. Habib Ullah, Syed, Officers' School of Instruction, Subathu.
 M. Mool Chand Saifgal, Officers' School of Instruction, Subathu.

WELLINGTON—

M. Syed Khurshad Ali, Urdu Instructor, Cadet College, Wellington.
 Abdur Majid Sharif Quraishi, Wellington Market, Wellington.
 S. A. Rashid, Wellington Market, Wellington.

Qualified Bengali Teachers.

CALCUTTA.—Babu Surosh Chandra Chatterjee, 6, Muktarum Row, Calcutta.
RUNGPUR.—Babu Mukunda Lal Das Gupta, Kakina, District Rungpur.

Qualified Canarese Teacher.

BANGALORE.—M. R. Ry. K. Hanumantha Rao, No. 1, Main Road, Seshadripuram, Bangalore.

Qualified Malayalam Teacher.

ADICHANALLORE.—M. R. Ry. N. Sankara Pillai, First Assistant, H. G. E. School, Adichanallora.
KOTTAYAM.—M. R. Ry. A. I. Pothen, Malayalam Munshi, Basel Mission High School, Kottayam.

Qualified Marathi Teachers.

EAST KHANDESH.—Mr. Laxman Narayan Phandis, B.A., C/o Mr. M. N. Phandis, Editor, Kavya-Ratnawali, Jalgaon.

POONA CITY—

Mr. Govind Krishna Modak, Sanskrit Teacher, New English School, Poona City.
 Mr. D. K. Pathak, 442, Sadashiv, Peth, Poona City.
 Mr. V. L. Deshpande, 641, Budhwar Peth, Poona City.

RATNAGIRI.—M. Waman Vishnu Vaidya, C/o Mr. R. K. Bal, B.A., LL.B., Sub-Judge, Malwan, District Ratnagiri.
SHOLAPUR.—Mr. Vishnu Anant Salgarkar, C/o Mr. Harichand Amichand Shah, Sholapur.

Qualified Punjabi Teacher.

LAHORE.—M. Muhammad Zafar Ali, Student, Forman Christian College, Lahore.

Qualified Tamil Teachers.**MADRAS—**

M. R. Ry. K. Raghavaiah, Senior Tamil Pandit, Wesleyan Mission Girls' High School, Royapettah.
 M. R. Ry. A. M. Satakoparamanuja Acharya, Senior Tamil Pandit, National High School, Teppakulam, Trichinopoly.

Qualified Telugu Teacher.

GODAVARI.—M. R. Ry. V. Subba Rao, Stewartpetta, Pithapuram, Godavari District.
NELLORE.—K. Subrahmanya Sarma, Telugu Pandit, A. B. M. Girls' High School, Nellore.

N.B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

Teachers whose names are preceded by an asterisk (*) are considered especially competent to give advanced instruction in the language.

Teachers whose names are preceded by a cross (†) are out of India.

CALCUTTA,

The 26th February 1919.

O. F. JENKINS,

Secretary and Member, Board of Examiners.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.**NOTIFICATION.**

Roorkee, the 21st March 1917.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen and Sub-Surveyors.
5. Tracers.
6. Men trained in—
 - (a) Photo-Mechanical and Lithographic Work.
 - (b) Workshops (both Electrical and Mechanical sides).

W. G. WOOD,

Principal, Thomason College, Roorkee.

IMPERIAL LIBRARY.

(Corner of Hare Street and Strand Road, Calcutta.)

Open on { Week-days and Saturdays, from 10 A.M. to 7 P.M.
 { Sundays and Holidays, from 2 P.M. to 5 P.M.

The Imperial Library is also a Lending Library. It is free to all except children. There is no subscription to pay.

J. A. CHAPMAN,
 Librarian.

**SULPHATE OF QUININE, SULPHATE OF CINCHONIDINE,
 CINCHONA FEBRIFUGE, RESIDUAL ALKALOID
 AND QUINOIDINE.**

Manufactured at the Bengal Government Cinchona Plantation.

These articles are guaranteed to be free from wilful admixture with other Cinchona Alkaloids. QUININE can be purchased by Government officers, District and Local Boards for Hospitals and Dispensaries in the Provinces of Bengal, Bihar, Punjab and Assam on indents duly countersigned by the Civil Surgeon of their Districts. It can also be purchased by Missionaries for *bona fide* public purposes. It is never sold to private persons or firms. CINCHONA FEBRIFUGE both in powder and $3\frac{1}{2}$ grain tablet forms and CINCHONIDINE can be purchased by Government officers and the general public. It is also sold by the Principal Druggists in Calcutta. QUINOIDINE or *pure Amorphous Alkaloid* and *Residual Alkaloid* or *Amorphous Cinchona Alkaloid*, which contains about 40 per cent. of *Pure Amorphous Alkaloid*, are for sale to Missionaries and Government Institutions only. *These drugs are sold strictly cash and in advance but private purchasers may use the V. P. P. system*, and are obtainable from the SUPERINTENDENT, JUVENILE JAIL, ALIPORE.

The rates for these drugs from 1st April 1918 are as follows:—

SULPHATE OF QUININE.

For quantities 60 lbs. and above in one delivery	Rs. 28 per lb.
For quantities of not less than 6 lbs. but below 60 lbs. in one delivery	„ 20 „
For any quantity less than 6 lbs.	„ 80 „

SULPHATE OF CINCHONIDINE.

For quantities of not less than 6 lbs. in one delivery	Rs. 11 per lb.
For any quantity less than 6 lbs.	„ 12 „
(Only small quantities available when in stock.)	

CINCHONA FEBRIFUGE.

For quantities of not less than 6 lbs. in one delivery	Rs. 5 per lb.
For quantities less than 6 lbs.	„ 6 „

CINCHONA FEBRIFUGE TABLETS.

For quantities of not less than 6 lbs. in one delivery	Rs. 6 per lb.
For any quantity less than 6 lbs.	„ 7 „

QUINOIDINE in non Tablet form (when in stock) and Residual Alkaloids.	„ 4 „
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QUINOIDINE TABLETS.

For quantities of not less than 6 lbs. in one delivery	Rs. 6 per lb.
For quantities less than 6 lbs. in one delivery (when in stock)	„ 7 „

Quinine is available in 1-oz., $\frac{1}{2}$ -lb., $\frac{1}{4}$ -lb., 1-lb. and 4-lb. tins.

Cinchonidine is available in $\frac{1}{2}$ -lb., $\frac{1}{4}$ -lb. and 1-lb. tin.

Cinchona Febrifuge is available in $\frac{1}{2}$ -lb., $\frac{1}{4}$ -lb. and 1-lb. tin.

Residual Alkaloid is available in 1-lb., 5-lb. and 10-lb. tins.

Quinoidine is available in 1-lb. tin.

Quinoidine Tablets are available in 1-lb. tin.

Transit charges are in addition to the above prices in every case.

Local sale at the Jail gate from 7 to 10 A.M. and 2 to 4 P.M.

Drugs are sold for cash or by V. P. Post. Price of Postage must accompany the price of the drug (when the drug is required by Post). The name of the Railway and Steamer Station or Post Office must be written distinctly when the parcels are required by Rail Steamer or by Post. A scale of Postage is given below:—

[For $\frac{1}{2}$ and $\frac{1}{4}$ lb. 4 As.; 1 lb. 6 As.; 2 lbs. 10 As.; 3 lbs. 12 As.; 4 lbs. 1 Re.; 5 lbs. Re. 1 As. 4; and for 6 lbs. Re. 1 As. 6.]

Quinoidine tab: 1 lb. Weg. 3 lbs. Postage	Rs. A. P.
Quinoidine tab: 2 lb. Weg. 6 lbs. Postage	0 10 0
Quinoidine tab: 3 lbs. Weg. 9 lbs. Postage	1 0 0
	1 8 9

N.B.—Postage stamps are not accepted as revenue.

ACCOUNTANT-GENERAL, PUNJAB.

Distribution Statement of the Receipts in the North-West Frontier Province for January 1919 and of the Budget Estimate for the year 1918-19.

REVENUE AND RECEIPTS.	BUDGET ESTIMATE FOR 1918-19.			Receipts in January 1919.	RECEIPTS FROM 1st APRIL 1918 TO 31st JANUARY 1919.		
	Imperial.	Special.	TOTAL.		Imperial.	Special.	TOTAL.
I.—Land Revenue	Rs. 3,000	Rs. 23,44,000	Rs. 23,47,000	Rs. 7,59,605	Rs. ...	Rs. 20,17,834	Rs. 20,17,834
II.—Opium	...	64,000	64,000	8,411	...	72,930	72,930
IV.—Stamps	...	7,47,000	7,47,000	86,364	...	5,81,046	5,81,046
V.—Excise	...	4,70,000	4,70,000	57,636	...	4,46,840	4,46,840
VI.—Provincial Rates	...	1,000	1,000	...	...	...	...
VII.—Customs
VIII.—Income Tax	6,000	2,94,000	3,00,000	49,866	5,241	2,06,255	2,11,496
IX.—Forest	...	3,75,000	3,75,000	12,343	...	2,48,972	2,48,972
X.—Registration	...	50,000	50,000	7,523	...	44,605	44,605
XI.—Tribute from Native States
XII.—Interest	47,000	...	47,000	6,266	30,913	...	30,913
XVIA.—Law and Justice—Courts of Law	...	2,28,000	2,28,000	22,465	...	1,86,037	1,86,037
XVIB.—Ditto —Jails	...	39,000	39,000	7,861	...	40,071	40,071
XVII.—Police	...	32,000	32,000	4,662	...	18,922	18,922
XIX.—Education	...	25,000	25,000	2,073	...	19,817	19,817
XXA.—Medical	...	1,000	1,000	—8,182	...	—8,136	8,136
XXB.—Sanitation
XXIA.—Agriculture	...	11,000	11,000	80	...	325	325
XXIB.—Scientific and other Miscellaneous Departments	3	...	169	169
XXII.—Receipts in aid of Superannuation, etc.	...	28,000	28,000	3,784	...	25,098	25,098
XXIII.—Stationery and Printing	...	29,000	29,000	23	...	10,159	10,159
XXV.—Miscellaneous	...	1,54,000	1,54,000	14,443	...	98,410	98,410
XXIX.—Irrigation—Major Works—Direct Receipts	9,13,000	4,21,000	13,34,000	69,813	4,35,430	4,35,430	8,70,860
XXX.—Irrigation—Minor Works and Navigation
XXXI.—Civil Works	...	1,74,000	1,74,000	18,823	...	1,23,906	1,23,906
Adid.—Debt Account's	9,69,000	54,87,000	64,56,000	11,23,852	4,71,584	45,67,610	50,39,194
TOTAL REVENUE AND RECEIPTS	1,44,48,963	...	...	11,29,22,296
TOTAL	1,55,72,815	...	...	11,79,61,490
Opening Cash Balance	(b) 12,41,966	...	...	(a) 21,55,206
GRAND TOTAL	1,68,14,781	...	...	12,01,16,696

(a) On 1st April 1918.

(b) On 1st January 1919.

F. DUKOFF GORDON,
Accountant-General, Punjab.OFFICE OF THE ACCOUNTANT-GENERAL, PUNJAB;
LAHORE,
The March 1919.

ACCOUNTANT-GENERAL, PUNJAB.

Distribution Statement of the Expenditure in the North-West Frontier Province for January 1919 and of the Budget Estimate for the year 1918-19.

EXPENDITURE.	BUDGET ESTIMATE FOR 1918-19.			Disbursement in January 1919.	DISBURSEMENT FROM 1ST APRIL 1918 TO 31ST JANUARY 1919.		
	Imperial.	Special.	Total.		Imperial.	Special.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Refunds and Drawbacks	13,000	13,000	26,000	1,765	10,858	10,858	21,716
2.—Assignments and Compensations	9,000	9,000	18,000	242	9,721	9,720	19,441
3.—Land Revenue	4,26,000	3,01,000	7,27,000	73,980	3,33,391	2,37,624	5,71,015
6.—Stamps	14,000	15,000	29,000	2,513	8,293	8,293	16,586
7.—Excise	8,000	8,000	16,000	1,460	6,635	6,635	13,270
10.—Income Tax	2,000	4,000	6,000	88	441	441	882
11.—Forest	87,000	87,000	1,74,000	15,326	60,986	60,987	1,21,973
12.—Registration	6,000	7,000	13,000	1,162	5,811	5,811	11,622
13.—Interest on Ordinary Debt . . . . .	...	...	...	...	...	...	...
14.—Interest on other obligations . . . . .	...	...	...	...	...	...	...
18.—General Administration	2,75,000	1,40,000	4,15,000	29,807	2,05,023	98,150	3,03,173
19A.—Law and Justice—Courts of Law	4,77,000	2,39,000	7,16,000	56,680	3,90,526	1,87,531	5,78,057
19B.—Ditto —Jails	1,64,000	1,65,000	3,29,000	29,668	1,38,821	1,38,821	2,77,641
20.—Police	14,12,000	14,11,000	28,23,000	2,15,590	10,51,696	10,51,696	21,03,391
22.—Education	3,49,000	3,48,000	6,97,000	28,502	2,95,655	2,95,655	5,91,310
23.—Ecclesiastical	65,000	...	65,000	7,006	55,763	...	55,763
24A.—Medical	96,000	96,000	1,92,000	4,811	79,946	65,296	1,46,242
24B.—Sanitation	79,000	78,000	1,57,000	2,126	48,438	48,439	96,877
25.—Political	24,78,000	23,07,000	47,85,000	4,19,444	20,13,832	18,77,213	38,91,045
26A.—Agriculture	72,000	72,000	1,44,000	7,748	31,575	31,576	63,151
26B.—Scientific and other Miscellaneous Departments	5,000	6,000	11,000	702	4,115	4,114	8,229
27.—Territorial and Political Pensions	61,000	...	61,000	5,738	69,897	...	69,887
28.—Civil, Furlough and Absentee Allowances . . . . .	...	...	...	...	...	...	...
29.—Superannuation Allowances and Pensions	98,000	97,000	1,95,000	19,913	82,435	82,434	1,64,869
30.—Stationery and Printing	68,000	67,000	1,35,000	9,039	40,476	40,475	80,951
32.—Miscellaneous	27,000	28,000	55,000	9,823	21,538	21,538	43,076
33.—Famine Relief . . . . .	...	...	...	...	...	...	...
42.—Major Works—Working Expenses	12,34,000	3,06,000	15,40,000	61,660	2,72,298	2,72,298	5,44,596
43.—Minor Works and Navigation	25,000	25,000	50,000	8,629	20,379	20,378	40,757
45.—Civil Works	12,98,000	12,92,000	25,90,000	72,894	4,98,467	4,96,468	9,92,935
Add—Debt Accounts	88,48,000	71,19,000	1,59,67,000	1,07,63,316	57,54,905	50,72,350	1,08,27,255
TOTAL EXPENDITURE . . . . .	...	...	...	1,39,19,829	...	...	10,74,70,805
Balance on 31st January 1919 . . . . .	...	...	...	1,49,98,145	...	...	11,82,98,060
GRAND TOTAL . . . . .	...	...	...	18,18,636	...	...	18,18,636
GRAND TOTAL . . . . .	...	...	...	1,68,14,781	...	...	12,01,16,696

OFFICE OF THE ACCOUNTANT-GENERAL, PUNJAB;

LAHORE,

The March 1919.

F. DUKOFF GORDON,

Accountant-General, Punjab.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 26th March 1919.

Abstract of the accounts of the Department of Issue of Paper Currency on the 22nd March 1919.

TOTAL AMOUNT OF NOTES IN CIRCULATION.				RESERVE.									
				COIN AND BULLION.									
				SECURITIES (PURCHASE PRICE).									
				REMARKS.									
</													

There was no transfer between the Paper Currency Reserve and the Indian branch of the Gold Standard Reserve during the week ending 22nd March 1919.
There was no gold in the Indian branch of the Gold Standard Reserve on the 22nd March 1919.

E. M. COOK,
Offg. Contrller of Currency.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 16TH TO 22ND MARCH 1919.

(In Lakhs of Standard Tolas.)

COINAGE OF BRITISH INDIA GOVERNMENT COINS.															COINAGE FOR EGYPTIAN GOVERNMENT.			SUBSIDIARY COINAGE FOR THE STRAITS SETTLEMENTS GOVERNMENT.		
NAME OF MINTS.	RECEIPTS.				COINAGE.				BALANCE OF BULLION AND COIN.						Receipt of Bullion for coinage transferred from Currency balance.	Piastres Closing coined balance and paid over. lion.	Receipt of Bullion for subsidiary and paid coinage.	Subsidiary coin coined and paid over.	Closing balance.	
	Par-chased silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	TOTAL.	New rupees and small silver coins delivered to Treasuries or Currency Department.	New rupees made over. to Native States.	TOTAL.	New coin ready for delivery.	Currency Bullion.	Other Govern-ment Bullion.	With-drawn and un-current coins.	TOTAL.								
Calcutta	32	...	...	32	55	...	55	9	(a)151	3	...	163	...	...	...	...	...
Bombay	50	1	...	51	19	...	19	11	(b)90	1	2	44	...	...	...	...	123

(a) Exclusive of 232 of purchased silver brought on the Mint premises but not yet received.
(b) Exclusive of 636 of purchased silver brought on the Mint premises but not yet received.

HIS MAJESTY'S MINT; }
Calcutta, the 26th Mar. 1919.

A. MCCORMICK, Lt.-Col., R.E.,
Master of the Mint.

DIRECTOR-GENERAL, INDIAN MEDICAL SERVICE.

NOTIFICATIONS.

Simla, the 20th March 1919.

No. 5.—3rd Class Assistant Surgeon G. McGuire, I. M. D., is placed on special duty under the Indian Research Fund Association, with effect from the 8th February 1919.

B. GALE, Captain, I.M.S.,
for Director-General, Indian Medical Service.

Simla, the 22nd March 1919.

No. 3.—Major D. C. V. FitzGerald, M.C., I.M.S., Deputy Medical Storekeeper to Government, Bombay, is granted War leave for 30 days with effect from the 1st April, 1919, under the terms of India Army Order, dated the 10th March 1917.

R. A. NEEDHAM, Lieut.-Col., for Major-General, I.M.S.,
Director-General, Indian Medical Service.

THE HON'BLE THE AGENT TO THE GOVERNOR GENERAL AND INSPECTOR GENERAL OF POLICE IN BALUCHISTAN.

NOTIFICATION.

Quetta, the 19th March 1919.

No. 304.—M. Ganga Singh, Deputy Superintendent of Police, Zhob, is granted privilege leave for three months with effect from the 10th March 1919.

By order,
G. HARRIS, Major,
First Assistant.

AGENT TO THE GOVERNOR GENERAL IN CENTRAL INDIA.

NOTIFICATION.

Central India Agency, Indore, the 19th March 1919.

No. 1106-D.—The services of the Reverend F. W. Martin, Second Chaplain of Mhow, are placed at the disposal of the Hon'ble the Chief Commissioner, Central Provinces, with effect from the afternoon of the 10th March 1919.

No. 1112-D.—The Reverend K. C. Horwood assumed charge of the office of the Chaplain of Mhow on the afternoon of the 10th March 1919.

By order,
A. R. JELF,
First Assistant to the Agent to the Governor-General in Central India.

ORDERS BY THE HON'BLE THE CHIEF COMMISSIONER, AJMER-MERWARA.

NOTIFICATIONS.

Mount Abu, the 18th March 1919.

No. 326—390.—Rai Sahib Lala Nand Lal, Assistant Surgeon, attached to the Victoria Hospital at Ajmer, is granted combined (three months' privilege and one month's medical) leave for four months from the 2nd week in March or from such date on which he may be allowed to avail himself of the leave.

Mr. Suraj Narain, Assistant Surgeon of Boawar, is posted to the Victoria Hospital at Ajmer, during Assistant Surgeon Rai Sahib Lala Nand Lal's absence on leave or pending further orders.

By order,
H. C. GREENFIELD,
First Assistant to the Hon'ble the Chief Commissioner, Ajmer-Merwara.

MILITARY ACCOUNTS DEPARTMENT.

NOTIFICATIONS.

Delhi, the 21st March 1919.

Military Accounts Department Notification Nos. 8252-G.-Camp and 8254-G.-Camp, dated 10th March 1919, published in the Gazette of India, Part II, dated the 15th March 1919, are hereby cancelled and the following substituted :—

No. 8421-G.-Camp.—Rai Sahib Satyendra Nath Aditya, Deputy Examiner, 2nd grade, temporary and supernumerary, in the office of the Senior Controller of Military Supply Accounts, Calcutta, is granted privilege leave for one month with effect from the 13th February 1919.

No. 8422-G.-Camp.—Mr. C. Ethiraja Mudaliar, sub. *pro tem.* Superintendent, in the office of the Senior Controller of Military Supply Accounts, Calcutta, is appointed to officiate as a Deputy Examiner, 2nd grade, in that office with effect from the 13th February 1919, *vice* Rai Sahib Satyendra Nath Aditya granted privilege leave.

B. W. MARLOW, Colonel,
Military Accountant General.

**ORDERS BY THE HON'BLE THE AGENT TO THE GOVERNOR-
GENERAL, RAJPUTANA, AND CHIEF COMMISSIONER,
AJMER-MERWARA.**

NOTIFICATION.

Abu, the 19th March 1919.

No. A. B.-507—R. P.-82—08—Notification No. 402, dated the 11th March 1919, placing Inspector Mr. H. Y. Spencer to hold charge of the current duties of the Assistant Superintendent, Government Railway Police, at Indore, is hereby cancelled.

By order,
B. G. P. THOMAS,
Police Assistant to the Agent to the Governor General, Rajputana.

CHIEF COMMISSIONER, DELHI.

NOTIFICATIONS.

Delhi, the 20th March 1919.

No. 1729-C. & I.—In exercise of the powers conferred by section 4 sub-sections (1) and (5) of Act XII of 1911 (The Indian Factories Act), the Chief Commissioner is pleased to appoint Mr. L. H. Taffs, an Inspector of Factories with effect from the 18th February 1919 afternoon, and to direct that he shall exercise all the powers of an Inspector under the Act within the limits of the province of Delhi from the said date.

The last clause of Notification No. 9933-C. & I., dated the 27th November 1917, is cancelled in so far as it relates to the sending of Notices, etc., to the District Magistrate. All Notices, etc., prescribed under the said Act shall be sent to the Inspector of Factories herein appointed.

No. 1730-C. & I.—The Chief Commissioner is pleased to cancel the last clause of Notification No. 9934-C. & I., dated the 27th November 1917, so far as it relates to the appointment of every Assistant Commissioner and of the Chief Medical Officer, Delhi, as *ex-officio* Additional Inspector of Factories under the Indian Factories Act XII of 1911.

Delhi, the 21st March 1919.

No. 1747-Home.—Under the provisions of section 6 of the Indian Christian Marriage Act XV of 1872 the Reverend Abdur Rahim, of the Baptist Mission, Delhi, is hereby licensed to solemnise marriages within the territories under the administration of the Chief Commissioner, Delhi, and under section 9 to grant certificates of marriages between Native Christians.

Delhi, the 21st March 1919.

No. 1756-Home.—The following return of births and deaths at the undermentioned Municipal towns in the Province of Delhi for the week ending the 15th March 1919 is published for information :—

1	2	3	4			5			6	7	8	9	10	11	12	13	14	15			16	17	
No.	Name of Municipal Towns.	Population of 1911.	Births.			Deaths.			Cause of Death.										Infants under one year of age.			Ratio of births per 1,000 of population per annum.	Ratio of deaths per 1,000 of population per annum.
			Males.	Females.	Total.	Males.	Females.	Total.	Cholera.	Small-pox.	Plague.	Fever.	Dysentery and Diarrhoea.	Respiratory.	Injuries.	All other causes.	Measles and chicken-pox.	Males.	Females.	Total.			
	Delhi . . .	225,471	79	77	156	97	79	176	...	...	...	78	3	77	1	17	...	29	18	47	35.93	40.59
	Notified Area	3,673	1	1	2	...	...	..	...	...	...	...	...	...	...	...	...	...	...	..	28.31	...
	Total . . .	229,144	80	78	158	97	79	176	...	...	..	78	3	77	1	17	...	29	18	47	35.65	39.94

Delhi, the 22nd March 1919.

No. 1776-Education.—In supersession of the rules published with Chief Commissioner's Notification No. 403-Education, dated 17th January 1917, the following rules made by the Municipal Committee of Delhi, under the provisions of Section 3 of Act XIV of 1879, (Hackney Carriage Act) for the regulation and control of Hackney carriages within the limits of the Delhi Municipality, have been approved by the Chief Commissioner and are hereby published for general information.

The rules will come into force 6 weeks after the date of this notification.

RULES.

1. No hackney carriage shall be let to hire, or taken to ply or offered for hire within the limits of Delhi Municipality or Notified Area, or on any road within six miles from those limits, except under a license granted in that behalf in accordance with these rules by the Hackney Carriage Sub-Committee of the Delhi Municipal Committee and signed by the Secretary of the Municipal Committee or the Assistant Secretary.

Exception.—Ekkas bringing passengers into these limits from outside and returning the same or next day are exempt from the provisions of this rule provided they do not ply for hire from one place to another within these limits.

NOTE.—For the purpose of these rules the words Delhi Municipality shall include the larger area specified above.

2. No person shall act as driver of a hackney carriage except under a license granted in that behalf by the Secretary of the Municipal Committee, who may refuse to grant a license if the applicant is under 18 years of age or otherwise unfitted for the work.

3. A license may be given for any period not exceeding one year; but all licenses shall terminate on the 31st of October next after the grant thereof.

4. Duplicate licenses may be issued to all license holders on payment of four annas.

5. Hackney carriages shall be classified as follows :—

1st Class—Landaus and Broughams and Victorias with 2 horses.

2nd Class—Broughams and Victorias with one horse; Palki Garis with two horses and Tongas with rubber tyres.

3rd Class—Palki Garis with one horse and Tongas without rubber tyres.

4th Class—Ekkas.

N. B.—If any Hackney Carriage of the first two classes does not come up to the required standard, the licensing Committee may instead of refusing a license grant one in a lower class.

6. The following fees shall be paid for carriage licenses :—

1st Class	.	.	.	.	.	.	Rs.	18
2nd Class	.	.	.	.	.	.	"	15
3rd Class	.	.	.	.	.	.	"	10
4th Class	.	.	.	.	.	.	"	6

7. The following shall be the conditions of a carriage license and they shall be complied with by the owner of the carriage :—

(a) The horse shall be practically sound, free from sores and wounds, in good health and condition, properly shod and of a suitable size.

(b) The carriage shall be in good condition. The wheels shall run true and noiselessly. No screws, nails or nuts shall be allowed to project so as to inconvenience passengers.

All carriages of the 1st and 2nd classes shall have a footbell in working order attached to them.

All carriages of the 1st, 2nd and 3rd classes shall have their exposed wood work properly painted, the seats provided with cushions covered with sound and clean cloth or leather, and the places where passengers put their feet provided with mats or cloth. Where the seats for passengers have an empty space beneath them that space shall be covered with a curtain of clean and sound cloth or leather.

All Landaus, Broughams and Victorias and Tongas shall be provided with proper hoods in good condition, and, with the exception of 3rd class Tongas, with rubber tyres sufficiently thick to keep the iron tyre of the wheel from touching the ground on an ordinary road.

All carriages shall carry lamps of an approved pattern properly fixed and with clean glasses; in the case of Ekkas one lamp on the right side and of all other carriages one lamp on each side.

(c) The harness shall be complete and in sound condition strong leather reins shall be used for all carriages except Ekkas. Bits shall be of the proper size and properly hung in the mouth and shall be either plain snaffles or smooth bar bits with or without a port. No thorn bits shall be allowed.

(d) Every carriage shall bear painted on it on both sides and in the case of landaus, broughams, victorias and paulki garis at the back as well, in conspicuous places, the serial number of the license of the carriage in black on a black ground which shall be white one year and yellow the next, alternately.

8. A fee of 4 annas shall be paid every time that a number is affixed to or restored to the carriage entered in the license and the Municipal Committee shall make the necessary arrangements for the painting of numbers.

9. Every carriage license shall terminate on transfer of the carriage to another proprietor provided that the license may be renewed (within the period provided in Rule 3), free of charge, on application by the new proprietor before the expiry of one week after the date of such transfer.

Explanation.—The person in whose name any carriage is licensed shall be deemed to be the proprietor of such carriage for the purpose of these rules.

10. The following are the maximum fares which may be demanded for the hire of any hackney carriage :—

By time.

CLASS.	1st hour.	Each subsequent hour or part of hour.	Whole day of 9 hours.
	Rs.	Rs.	Rs.
I	1 4 0	0 10 0	5 0 0
II	0 12 0	0 6 0	3 8 0
III	0 8 0	0 4 0	2 8 0
IV	0 4 0	0 3 0	By arrangement.

NOTE 1.—Hirers are at liberty to make any private arrangements for less payments.

NOTE 2.—Time shall begin to run from the moment of engagement; and the time at which a licensed carriage is called from any public stand shall be considered as the moment of engagement.

By Journey.

CLASS.	FOR WITHIN LIMITS OF MUNICIPALITY TO (AND BACK IF RETURN ON SAME DAY).		
	Humayun's Tomb, Nizamuddin, Safdarjang, and Badli-ki-Serai.	Okhla, Kalkaji or New Cantonment.	Kutab.
	Rs.	Rs.	Rs.
I	4 0 0	6 0 0	8 0 0
II	3 0 0	4 8 0	6 0 0
III	2 0 0	3 0 0	4 0 0
IV	0 12 0	1 8 0	2 0 0

NOTE.—If the return journey is made on the next day, the same fares may be charged for the return as well. Fares must be paid by time for journeys from the places mentioned only.

11. The maximum number of persons (including the driver), and the maximum weight of load which may be conveyed in a hackney carriage shall be as follows :—

CLASS.	LOAD.	
	Persons.	Weight in maunds (including passengers and luggage)
I	7	15
II (except Tongas)	7	
Palki Garia with one horse	6	10
Tongas, Ekkas	4	7

NOTE.—An adult shall be considered to weigh 1½ maunds and a child (under 12 years of age) to weigh ¾ maunds. Two children (under 12 years of age) shall count as one adult.

12. The minimum speed at which a hackney carriage shall be driven when plying for hire shall be 5 miles an hour for Ekkas and 6 miles an hour for other carriages.

13. The owner of every hackney carriage except Ekkas shall cause to be exhibited and kept in a legible condition, in such conspicuous part of each carriage as may be prescribed, a schedule in English and Vernacular, which will be provided free by the Municipal Committee, giving the rates of fares chargeable for carriages of its class; and also any other notice which may be prescribed.

14. The following fees shall be paid for drivers' licenses :—

- (a) to drive 1st, 2nd and 3rd class carriages Rs. 2
 (b) to drive Ekkas only „ 1

15. Every driver shall when driving a carriage wear a badge inscribed with the number of his license and given him free of charge with his license. Every driver shall return his badge to the Secretary on termination, suspension or revocation of his license.

16. No driver's license or badge may be lent or transferred.

17. Every driver shall when driving a hackney carriage except of the 4th class be properly dressed and wear uniform as follows :—

- (i) from April 16th to October 15th a clean khaki shirt, and a khaki turban,
 (ii) from October 16th to April 15th a khaki turban, a clean khaki coat buttoned at the neck and a leather belt; provided that in the case of driver of landaus, broughams and victorias the colour of the coat may be dark blue and that in all cases the uniform prescribed for the winter may be worn in the summer. A khaki turban need not be worn with a dark blue coat.

18. The owner of every hackney carriage or any driver licensed under these rules :—

- (1) shall not employ or permit an unlicensed driver to drive a hackney carriage ;
- (2) shall not cruelly beat, ill-treat, over-drive, torture, or procure or permit to be cruelly beaten, ill-treated, over-driven or tortured any animal drawing a hackney carriage ; or harness or drive, or permit to be harnessed or driven in a hackney carriage, any animal which from sickness, age, wounds or other causes, is unfit to be harnessed or driven ;
- (3) shall drive with all care and precaution and observe all the rules of the road ;
- (4) shall when driving a hackney carriage keep the lamps properly lighted between half an hour after sunset and half an hour before sunrise ;
- (5) shall not drive while intoxicated, or make use of insulting, abusive or obscene language, or wilfully obstruct or hinder the driver of any other carriage in taking up or setting down any person, or wrongfully prevent or endeavour to prevent the driver of another hackney carriage from being hired ;
- (6) shall not cause a hackney carriage when being offered for hire or taken to ply and not actually hired to loiter unduly or stand in any public place except on a hackney carriage stand appointed by the Municipal Committee for the purpose ;
- (7) shall not disobey any direction of any police officer for the regulation of traffic or the control of carriages on hackney carriage stands ;
- (8) shall not refuse to let his carriage on hire for any time up to a whole day of nine hours or by distance to any of the places mentioned in Rule 10, when such carriage is standing on a hackney carriage stand, or without good excuse when offering it for hire ; provided that he may refuse to let his carriage if asked to go beyond the limits to which these rules apply ;
- (9) shall not having agreed or having been hired to be in attendance with a carriage at an appointed time or place, neglect or omit to attend punctually with such carriage at such time or place unless delayed or prevented by some reasonable and sufficient cause ;
- (10) shall not when hired by time desert from the hiring before discharge by the hirer ;
- (11) shall not demand more than the maximum fare or carry more than the maximum load, prescribed in these rules ;
- (12) shall not knowingly convey in a carriage any person suffering from a contagious or infectious disease or the dead body of a person who has died from any such disease ; except under the directions of a Medical Officer of the District Staff or of the Municipal Health Officer, for which he shall be entitled to the fare of one day's hire (in the case of ekkas Rs. 2) ; and shall not, having become aware that he has so conveyed any such person or dead body, omit to present the carriage which has been used for such purpose, at the Paharganj Infection Hospital, for disinfection, within twelve hours of such use, and shall not let or ply the carriage for hire until it has been so disinfected ;
- (13) shall, immediately after the termination of the hiring of a hackney carriage, carefully search the carriage and if any property be discovered, take the same, unless sooner claimed by the owner, to the nearest police station within twelve hours ;
- (14) shall produce his license when required to do so by—
 - (i) any Magistrate,
 - (ii) any member of the Municipal Committee,
 - (iii) the Secretary of the Municipal Committee, or a Municipal Hackney Carriage Inspector,
 - (iv) any person hiring the carriage ;
- (15) shall attend in person or bring or send any animal used in a hackney carriage or the carriage, harness and appurtenances thereof, to the Town Hall or elsewhere when ordered to do so by any member of the Municipal Committee or the Secretary of the Committee or a Municipal Hackney Carriage Inspector.

19. Prosecutions for breaches of these rules may be instituted by the Municipal Prosecutor or Counsel, on the authority of the Secretary.

The penalty for a breach of any of these rules is under Section 7 of the Hackney Carriage Act a fine which may extend to fifty rupees.

20. Any license may be suspended or revoked for any breach of these rules by the authority granting the license. Any carriage license may be suspended for 15 days by the Municipal Secretary for any breach of the rules. If the breach is of a condition of the license, the carriage license may be suspended by the Secretary or any member of the Hackney Carriage Sub-Committee for 15 days or until the conditions are fulfilled.

21. Whenever a carriage license is suspended, the owner shall, if so required, deliver the carriage to the Municipal Secretary who may keep it during the period of suspension at such place as may be prescribed.

Delhi, the 24th March 1919.

No. 1817-C. & I.—The following returns of wholesale and retail prices current in Delhi Province are published for information :—

Retail prices current of food-grains, etc., at the headquarters of the Delhi district at the close of the half month ending 15th March 1919.

(Seers of 80 tolas only.)

ITEMS.	Amount per Rupee.	ITEMS.	Amount per Rupee.
	Srs. Chts.		Srs. Chts.
Wheat, white	6 0	Gram (Cicer arietinum) (unhusked) . . . . .	...
" red	6 0	Maize . . . . .	...
Barley	8 8	Arhar (Cajanus Indicus) (husked) (Dál)	4 0
Rice { Best sort	2 4	Firewood	50 0
Common sort	3 8	Salt { Wholesale . . . . .	...
Jowár (Andropogon sorghum)	5 12	Retail	14 8
Bájra (Pennisetum typhoideum)	1 12	Gur	3 8
Mandwa (Eleusine Coracana) . . . . .	...	Cotton (unginned) . . . . .	...
Kangni (Setaria Italica) . . . . .	...	

Statement showing prices current (wholesale) of food grains, etc., in the mart at the headquarters of the Delhi District during the fortnight ending 15th March 1919.

WHOLESALE PRICE PER MAUND OF 82½ LBS. OR 40 SEERS OF 80 TOLAS EACH.

ITEMS.	Wholesale price in Rupees.	ITEMS.	Wholesale price in Rupees.
	Rs. A. P.		Rs. A. P.
Rice, unhusked . . . . .	...	Cotton (cleaned) . . . . .	...
" husked	7 4 0	Cotton seed	4 12 0
Wheat, white	6 6 0	Ghi	78 0 0
" red	6 6 0	Flour (wheat)	8 12 0
Barley	4 8 0	Tobacco leaf (dry)	8 0 0
Oats	9 0 0	Turmeric (unground)	18 0 0
Jowar	6 8 0	Salt	2 12 0
Bajra	8 0 0	Raw hides (cow)	50 0 0
Maize . . . . .	...	Bran	4 0 0
Gram	5 2 0	Grass (dry)	3 0 0
Arhar Dál	9 8 0	Bhusa (white)	2 12 0
Linseed . . . . .	...	Jowar stalks	2 8 0
Rapeseed (Sarshaf)	7 8 0	Bengal coal	1 0 0
Poppy-seed . . . . .	...	Kerosine oil (per tin, stating the brand)	3 11 0
Til (jinjili seed), white	15 0 0	Plough bullocks, per pair	250 0 0
" black	14 0 0	Sheep, per score . . . . .	...
Sugar (raw), Gur	11 0 0		

Delhi, the 25th March 1919.

No. 1841-Home.—The privilege leave granted to Mr. Sohan Lal, City Magistrate, Delhi, in Notifications Nos. 7563-Home, dated the 28th October 1918, and 7787-Home, dated the 4th November 1918, is hereby extended up to the 3rd November 1918 afternoon.

Delhi, the 26th March 1919.

No. 1863-Home.—Under the provisions of section 6 of the Indian Christian Marriage Act, XV of 1872, the Reverend Nathaniel Das of the Baptist Mission, Delhi, is hereby licensed to solemnize marriages within the territories under the administration of the Chief Commissioner, Delhi, and under section 9 of the said Act, to grant certificates of marriages between Native Christians.

No. 1888.—In pursuance of section 2 of the Punjab Courts (Amendment) Act, 1919 (Punjab Act IV of 1919), as extended to the Province of Delhi by the Notification of the Government of India in the Home Department No. 2240-C. of the 26th of March 1919, the Chief Commissioner of Delhi is pleased to direct that the amendments made by section 2 of the said Act in the Punjab Courts Act, 1918 (Punjab Act VI of 1918), shall come into force in the Delhi Province on the 1st of April 1919.

C. A. BARRON,
Offg. Chief Commissioner, Delhi.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL IN BALUCHISTAN.

NOTIFICATIONS.

Quetta, the 19th March 1919.

No. 1213-R.—In exercise of the powers conferred by section 62 of the Excise Regulation, 1915 (I of 1915), as in force in the Baluchistan Agency territories by virtue of the Foreign Department Notification No. 1603-I. B., dated the 28th July 1911, the Hon'ble the Agent to the Governor-General in Baluchistan is pleased to direct that the following shall be substituted for the last sentence of condition No. 13 of the lease form for Manufacture and sale of Country spirits in the Zhob district as amended by his Notification No. 1329-R., dated the 6th April 1918, with effect from the 1st April 1919:—

“The maximum selling rates shall be:—

	Rs.	A.	P.
Per 8 drams bottle	1	8	0
Per dram	0	3	3
Per $\frac{1}{2}$ dram	0	1	9

No. 1217-R.—M. Gul Muhammad Khan, a provisional Extra Assistant Commissioner of the 6th grade, was re-called from the privilege leave granted to him in this office Notification No. 7260, dated the 26th October 1918, and was placed on special duty under the orders of the Political Agent, Chagai, for the period from 29th November 1918 to 13th December 1918. He was reposted as Extra Assistant Commissioner, Nushki, with effect from the 14th December 1918. The recall to duty was compulsory.

This office Notification No. 82-B., dated the 6th January 1919, is hereby cancelled.

Quetta, the 22nd March 1919.

No. 1322-R.—On the expiry of the privilege leave granted to him in this office Notification No. 864, dated the 27th February 1919, Mr. J. W. N. Cumming, an Extra Assistant Commissioner of the 2nd grade, was reposted as City Magistrate, Quetta, with effect from the 17th March 1919.

By order,
G. HARRIS, MAJOR,
First Assistant to the Agent to the Governor General in Baluchistan

SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 27th March 1919.

No. 802.—Mr. D. K. Rennick, Extra Assistant Superintendent, is granted privilege leave for 2 months under Article 260 of the Civil Service Regulations, with effect from the 27th January 1919.

C. H. D. BYDER, Colonel, R.E.,
Offg. Surveyor General of India.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 25th March 1919.

LIABILITIES.				ASSETS.			
	Rs.	A.	P.		Rs.	A.	P.
Capital paid up	2,00,00,000	0	0	Government Securities	5,92,32,239	0	0
Reserve Fund	1,89,00,000	0	0	Other authorized Investments	1,34,86,297	0	0
Transfer to Special Reserve Fund for Depreciation of Investments, <i>see below</i>	25,00,000	0	0	Loans on Government and other authorized Securities	10,24,57,813	15	2
	1,64,00,000	0	0	Accounts of Credit on Government and other authorized Securities	4,89,79,131	2	10
Reserve for Depreciation of Investments	25,00,000	0	0	Bills discounted and purchased	1,38,06,533	7	7
Public Deposits at Head Office	4,28,86,006	9	7	Balances with other Banks	19,69,926	14	7
Public Deposits at Branches	1,27,11,115	7	10	Bullion	.....	
Other Deposits at Head Office and Branches	23,18,45,045	11	9	Dead Stock	28,65,036	11	4
Bank Post Bills, etc.	29,33,689	2	9	Stamps	15,425	5	0
Sundries	20,65,002	2	7	Sundries	6,20,420	8	4
RUPEES	33,13,40,859	2	6	Rs.	21,34,32,851	0	10
				Cash and Currency Notes at Head Office*	4,31,16,165	12	8
				Cash and Currency Notes at Branches†	4,41,91,842	5	0
				RUPEES	33,13,40,859	2	6

* Includes Govs. & Govts., value Rs. 3,50,100 0 0

† Do. do. do. ,, 5,29,935 0 0

Rs. 9,10,035 0 0

By the order of the Directors,

BANK OF BENGAL :
Calcutta, 27th March 1919.H. FISHER,
Chief Accountant.
Rate for Demand Loans 6 per cent.
Percentage 30·06.N. H. Y. WARREN,
Secretary & Treasurer.**OFFICE OF THE CONTROLLER OF CURRENCY.**

The following is a statement of the cash balances at the Home Treasury of the Government of India on the last day of January 1919 and of the form in which they were held :—

	General Balance.	Gold Standard Reserve.
	£	£
Cash at the Bank of England	927,555	...
Short loans	6,083,956	6,016,044
TOTAL	7,011,511	6,016,044
Total Home Treasury balances as shown in the accounts	7	13,027,555

THE TREASURY ;
Calcutta, the 26th March 1919.E. M. COOK,
Offg. Controller of Currency.

HIGH COURT, CALCUTTA, ENGLISH DEPARTMENT, CIVIL.**NOTIFICATION.**

No. 1647-G.—Mr. F. B. Counsell, Deputy Registrar, High Court, Appellate Side, is allowed combined leave of absence, out of India, for eight months, under Article 233 of the Civil Service Regulations, with effect from the 1st April 1919, or from such date as he may avail himself of it, *viz.*, (1) ordinary privilege leave for three months; and (2) additional privilege leave for three months under the Government of India Order No. 168 C. S. R., dated the 24th February 1919 (of which four months and one day will be on full pay under Articles 272 and 274 of the Civil Service Regulations, and the balance of privilege leave on half pay under Article 271 of the Regulations), combined with furlough for the remaining period under Article 338 of the Regulations.

The Hon'ble the Chief Justice has appointed Mr. P. S. Paulit, Assistant Registrar, on the Appellate Side of the High Court of Judicature at Fort William in Bengal, to officiate as Deputy Registrar, on the Appellate Side of the Court, during the absence on leave of Mr. F. B. Counsell, or until further orders, and Mr. S. B. Vincent, Head Assistant of the English Office of the Appellate Side of the High Court, to officiate as Assistant Registrar, during the absence on deputation of Mr. P. S. Paulit, or until further orders.

By order of the High Court,
N. G. A. EDGLEY,

Registrar.

HIGH COURT, ENGLISH DEPARTMENT;
Civil.

The 25th March 1919.

ODDH AND ROHILKHAND RAILWAY.**NOTIFICATION.**

Dated the 25th March 1919.

No. 1.—Major W. F. Mathews, R.E., Deputy Agent, has been granted 3 months combined leave, *viz.*, privilege leave for 3 months and 13 days and furlough for the remaining period, with effect from 12th March 1919.

G. RICHARDS,

Agent, Oudh and Rohilkhand Railway.

NORTH WESTERN RAILWAY.**NOTIFICATION.**

Lahore, the 21st March 1919.

No. 14.—Mr. J. H. Chase, Deputy Traffic Manager of the Superior Revenue Establishment of State Railways, is granted, under Articles 233, 246, 260 and 308 (b) of the Civil Service Regulations and Government of India, Finance Department, No. 168 C. S. R., dated the 24th February 1919, combined leave for one year, *viz.*, privilege leave due and furlough for the remaining period, with effect from the 12th April 1919 or subsequent date.

E. A. S. BELL,

Agent, North Western Railway.

REPORT OF DESERTION.

Report of a Deserter or Absentee without leave from the "X" Battery, Royal Horse Artillery, dated at Meerut, this 19th day of March 1919.

Number, Rank and Name—90636, Gunner, Penton, George.
Age—38 years.
Height—5 feet 8 inches.
Colour of Complexion, fair; hair, brown; eyes, blue.
Trade—Drapers' assistant.
Date of Enlistment—22nd October 1914.

Place of Enlistment—Manchester.
Parish and County in which born—No record.
Date of Desertion or Absence—Midnight, 17th March 1919.
Place of Desertion or Absence—Meerut.
Marks—Generally untidy in appearance.

H. W. WALKER, Major, R. H. A.,
Commanding "X" Battery, Royal Horse Artillery.

IN THE HIGH COURT OF BOMBAY.

IN INSOLVENCY.

Notice is hereby given that the petitions of the several persons hereunder named and described have been presented to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1904 (III of 1909) :—

No.	Names.	Denomination.	Address.	Description.	DATE OF PRESENTATION OF PETITIONS			DATE OF THE ADJUDICATION.		
					Day.	Month.	Year.	Day.	Month.	Year.
142—1919	Arthur John Rodgers	Anglo-Indian	Evere Road, Bombay	Lately driver in the G. I. P. Railway Company, and now unemployed.	18th	March	1919	18th	March	1919.
143—1919	Shaik Abdul Shaik Hussein	Mahomedan	Modikbana, Fort Bombay	Lately doing partnership business with Bonan Byram Isani as Hotel-keeper under the style of the Bandra Restaurant and now Manager in the employ of Bejanji Baramji.	"	"	"	"	"	"
144—1919	John Ragnel Gowley	Native Christian	Thana	Clerk in the G. I. P. Railway, Enquiry Department, Fort.	19th	"	"	19th	"	"
145—1919	Tukaram Laxumun Peducker	Hindu	Sandhurst Road, Bombay	Clerk in the Bombay Electric Supply and Tramway Company, Limited.	"	"	"	"	"	"
146—1919	Dhondu Laxumun Katkar, and Davlatia Laxumun Katkar.	"	Lady Jamsedji Road, Mahim, Bombay	1st Debtor, Macdonald in the employ of the Sorab Mills, Limited, and the 2nd Debtor, Sizer in the employ of the Bitira Mills, Limited.	"	"	"	"	"	"
147—1919	Vishwanath Atiaba Jangam	"	Nal Bazar, Bombay	Lately petty dealer in silk thread and now hawker in silk thread.	"	"	"	"	"	"
149—1919	Charles Spencer	Anglo-Indian	Livingston Road, Bombay	Chauhan in the B. B. and C. I. Railway at Church Gate.	24th	"	"	20th	"	"
150—1919	Bhugwan Laxumun Bandker	Hindu	No. 4, Cement Chawl, Mazagon, Bombay	Lately carpenter in the B. I. S. N. Company's Dock, Mazagon, and now unemployed.	"	"	"	"	"	"
151—1919	Gaugaram Dewji Savant	"	Gingam, Bombay	Carpenter in the G. I. P. Railway Company, Fort.	"	"	"	"	"	"
153—1919	George Augustus, alias Beatrice Morie.	Eurasian	Mount Road, Mazagon, Bombay.	Time-keeper in the employ of Messrs. Richardson and Chudros.	"	"	"	"	"	"
153—1919	Ramechandra Ruchanath Kasle	Hindu	Elphinstone Road, Bombay	Sizer in the Union Mills, Limited	"	"	"	"	"	"
154—1919	Maneklal Chunilal Parikh	"	Dhobi Talao, Bombay	General Merchant and Commission Agent	"	"	"	"	"	"
156—1919	Lakhmou Narsey Lohar	"	Lower Parel, Bombay	Blacksmith in the B. B. and C. I. Railway Company, at Parel (Workshop).	24th	"	"	24th	"	"
155—1919	Issac Ebrahim Memon	Mahomedan	Memon Wada, Bombay	Lately petty dealer in timber and now unemployed.	22nd	"	"	"	"	"
157—1919	Nursev Tokery Sha	Hindu	80—82, C. P. Tank, Bombay	Commission Agent in sundry goods and speculator in cotton.	24th	"	"	"	"	"
158—1919	Lindsay Emmanuel Monsurate	Anglo-Indian	No. 2, Friere Road, Bombay	Telegraphist in the Government Central Telegraph Office, Fort.	"	"	"	"	"	"
159—1919	Simon Shalom Kasurkar, alias S. Solomon.	Jewish	Byculla, Bombay	Second Guard in the G. I. P. Railway	"	"	"	"	"	"
160—1919	Ganpat Kondaji Walekar	Hindu	Mazagon, Bombay	Lately copper-smith in the employ of the British India Steam Navigation Company, and now unemployed.	"	"	"	"	"	"
161—1919	Ponde Natham Alwar Naidoo	"	28, Parsi Bazar Street, Fort, Bombay.	Lately petty dealer in tea and coffee, and now unemployed.	"	"	"	"	"	"
162—1919	Ebrahim Jusab Memon	Mahomedan	Memon Wada, Bombay	Lately petty dealer in timber and now unemployed.	"	"	"	"	"	"

Orders in the matters of the abovenamed Debtors' petitions, that the said Debtors have been adjudged Insolvents, and that the real and personal estate and effects of the said Insolvents do vest in the Official Assignee of this Honourable Court, have been duly made.

CHIEF CLERK'S OFFICE, HIGH COURT,
Bombay, this 24th day of March 1919.

K. A. BHOJWANI,
Ag. Chief Clerk.

IN THE HIGH COURT OF BOMBAY.

IN INSOLVENCY.

Notice is hereby given that the orders of adjudication made herein against the undermentioned Insolvents have been this day annulled.

No.	Names.	Denomination.	Address in Bombay.	Description.	DATE OF THE ADJUDICATION.		
					Day.	Month.	Year.
224—1917	Rama Mahadoo Nigdey	Hindu	Chinchpokli	A Jobber in the Bombay Cotton Mills	4th	May	1917
227—1917	Santaram Panles	Anglo-Indian	Umerkhandi No. 61	A Clerk in the Royal Indian Marine Dockyard	"	"	"
228—1917	Tukaram Laxman Pednekar	Hindu	Pipalwadi	A Clerk in the Bombay Electric Supply and Tramway Co. Ltd.	3rd	"	"
237—1917	Sakharam Govind Mahadik	"	2nd Kumbharwada	Latelý a Tea-Shop-keeper and now unemployed	7th	"	"
239—1917	Dinshaji Dorabji Fatakia	Parsee	Tardeo	Latelý a Clerk in the Simpler Mills and now unemployed.	8th	"	"
241—1917	Abdulrajaik Alabakhash Delhiwala	Mahomedan	Tuldi Molla, Null Bazar	Latelý a Trunk and Steel Boxes maker and a dealer in Trunk and Steel Boxes and now unemployed.	9th	"	"
242—1917	Sidik Mahomed Memon	"	Jackeria Masjid	Formerly doing business in partnership with Esak Haji Easas dealer in Mahomedan Religious books in the name of Sayed & Co., and latelý a dealer in purses on his own account and now unemployed.	"	"	"
244—1917	Joosab Arbi Memon	"	Elphinstone Road	Latelý a petty dealer in spices in partnership with Hasam Arbi (since deceased) under the name of Hasam Arbi and now a servant in the employ of Joosab Dawood.	14th	"	"
245—1917	Soodam Govind Haldunkar and Annaji Govind Halunkar.	Hindu	Mazagon Road	Latelý dealers in Toddy and now unemployed	15th	"	"
249—1917	Rajaram Vithoba Kasekar and Jagannath Vithoba Kasekar.	"	Faneswadi No. 3	Latelý goldsmiths and now unemployed	17th	"	"
252—1917	John Ragnel Gowley	Indian Christian	Station Road Thana	A Clerk in the G. I. P. Railway Company. Engineering Department, Fort Bombay.	18th	"	"
254—1917	Abdulhusein Karimji Kapadia	Mahomedan	Doctor Street	Latelý a dealer in Gold, Silver and Silk Embroidery and now a Turban Folder.	21st	"	"
256—1917	Ali Mahomed Vali Khoja	"	Khadak	A General Broker	"	"	"
259—1917	Valentine Remedios	East Indian	Thana	A Clerk in the G. I. P. Railway Company, Engineering Department, Fort Bombay.	28th	"	"
260—1917	Soorya Pandoo alias Soorba Pandoo Nagut.	Hindu	Parel	A Jobber in the Morarji Goculdas Mills Ltd.	"	"	"

261—1917	" Jamal Dinmahomed alias Jamal Mahomedan . Jeera Billimoria.						Lower Parel	A Boilermaker in the B. & C. I. Railway Com- pany at Parel Workshop.	"	"
263—1917	" Jeewaji Sulemanji Daroodi Vora	"	"	"	"	"	Foolgully	Lately a dealer in Sweetmeat and now un- employed.	"	"
264—1917	" Mahomed Kassam Abdul Rehman alias Shaik Kasam Abdul Kehman.	Kokni Mahomedan					Alli Umer Street	A Fitter in the Royal Indian Marine Dockyard	"	"
269—1917	" Damodhur Keshowji Bhide	Hindu					Kandewady	Lately a Clerk in the G. I. P. Railway Company General Traffic Manager's Office and now un- employed.	1st June	"
272—1917	" Bhikoo Sonco Gurote	"					Chinchpokli	A Moulder in the Service of Pai Kashibai	5th "	"
273—1917	" Saligram Haridas Sad and Sitaram Haridas Sad.	"					Kali Chawki	Doing business in partnership as dealers in Tea and sweetmeat, etc	"	"
276—1917	" Sakharam Lingoo Maskar	"					Wakhechar	A Milk Vendor	7th "	"
274—1917	" Walter Herbert Eagle	European					Ripon Road	A Fireman in the G. I. P. Railway Company	8th "	"
280—1917	" Bhoornal Badhma! Kathari and Mookan Chand Bhoornal Kathari.	Hindu					Sutar Chawl	Lately Commission Agents in partnership under the name and firm of Bhoornal Kohari and now unemployed.	21st "	"
281—1917	" John Michael Peris	Goonese					Mazagaon	A Fitter in the Bombay Port Trust	11th "	"
282—1917	" Naron Aasram Ram	Hindu					Mazagaon, Mount Road	Lately loading and unloading contractor under the name of Asaram Narsee and now unemployed.	12th "	"
283—1917	" Ali Mahomed Abdulla Cutchi Memon, Guni Abdulla Cutchi Memon, Esmail Abba Cutchi Memon and Halub Abba Cutchi Memon.	Mahomedan					Nagdevi Street	Lately Rent farmer in partnership and now the 1st Insolvent a servant in the employ of Habib Treh and the 2nd Insolvent an Extra Tally Clerk and 3rd and 4th Insolvents, Servants in the employ of Edulji Burjorji.	11th "	"
284—1917	" Verji Karamsy Sta	Hindu					Cinich pokli, Delisle Road	A rent collector in the service of Manekbai Pochaji Battiboi.	"	"
285—1917	" Govindji Kalidass Sha	"					Pudhowni	Lately a Mehta in the employ of Ratonsy Ladha Muvadam and now unemployed.	12th "	"
286—1917	" Keshavrao Madhavrao Kadam	"					Girgaum	Lately an Estate broker and now unemployed	"	"
287—1917	" Aaron Issacs Chaudgoolar	Beni Israel					Sandhurst Road	A Clerk in the Royal Indian Marine Dockyard	"	"
289—1917	" Nursey Tricum Khatri	Hindu					Thakurdwar	Lately a servant in the employ of Mohanji Soonjerji and now a Tailor.	"	"
292—1917	" Molchalai Shiviji Cutchi Khoja	Mahomedan					Chukla	A Servant in the employ of Karimbhoy Jafferji Bootwalla.	13th "	"
293—1917	" Waman Ramkrishna Chawathe	Hindu					1st Carpenter Street	A Clerk in the G. I. P. Railway General Audit Office, Victoria Terminus!	14th "	"
295—1917	" Chandroo Bhageloo Thakur	"					Null Bazar	A maker of silk and Fringe tassels, e'c	16th "	"
296—1917	" Subhanam Tulkaji alias Tulsiram Pansore.	"					Colaba	A Labourer	16th "	"
299—1917	" Mahadoo Ganoo Sakle	"					Girgaum Khota's Wadi	A Servant in the employ of Panda Babaji Mayekar.	18th "	"
301—1917	" Ardeshir Pallonji Dalal	Parsee					Chinelpokli	Formerly doing business of Carting Agent and Lately an Engine Driver in the G. I. P. Rail- way and now unemployed.	11th "	"

Notice is hereby given that the orders of adjudication made herein against the undermentioned Insolvents have been this day annulled.

No.	Name.	Denomination.	Address in Bombay.	Description.	DATE OF THE ADJUDICATION.		
					Day.	Month.	Year.
302—1917	Re Runsord Poka Mochi and Fakir Poka Mochi.	Hindu	Delisle Road, No. 33	1st insolvent a shoe-maker and 2nd insolvent a workman in B, B. & C. I. Railway.	19th	June	1917
303—1917	Gulam Husein Ibrahim Thanawala Mohamedan	Mohamedan	Pydhawal	Lately a Canvasser for Printing Work and now unemployed.	20th	"	"
304—1917	Charles Spencer	Anglo-Indian	Lamington Road, Tardeo	A Chauffeur in B, B. & C. I. Railway	"	"	"
305—1917	Ranchandra Raghunath Kasle	Hindu	Elphinstone Road	A Si zai in the Union Mills Co., Ltd.	21st	"	"
307—1917	Bhana Poojya Koombhar	"	3rd Koombharwada	A Carpenter in the employ of Jadawji Jotha	"	"	"
308—1917	Gangaram Laxumon Panchal Sutar.	"	Chuna Bhathi, Tardeo	A Carpenter in the G. I. P. Railway	"	"	"
309—1917	Abdool Husein Kaderbhai Dawoodi Mahomedan Vora.	Mahomedan	Abdool Rahman Street, No. 346	A Servant in the employ of A. Ousailji & Co., Cutlery Merchant.	23rd	"	"
310—1917	Eswall Hasan Khoja	"	Palkhi Moholla	Lately a Bullock-Cart-keeper and a Bullock-Cart-Driver and now unemployed.	"	"	"
311—1917	Bhika Puishotum Mirai	Hindu	Duncan Road, No. 40—42	A Tailor	25th	"	"
315—1917	Sebastian Francis Fernandes, alias S. F. Fernandes, alias S. Fernandes, alias S. Francis.	Portuguese	No. 19, Bazar Gate Street, Fort	Lately a Time-keeper in the Military Works and now unemployed.	25th	"	"
316—1917	Vishwasrao Nanabhoj Waslekar	Hindu	Grant Road	A Clerk in the employ of Mr. S. D. Kanga	26th	"	"
318—1917	Eracheba Hormuji Kohiar	Parsi	21 Grant Road, Haghes Road	A Clerk in the employ of Messrs. Ardesbirtornaji Dinsha & Co., Solicitors, High Court, Bombay	"	"	"
321—1917	Gulabkhan Rehmatkhan and Hajikhan Rehmatkhan.	Mahomedan	Lower Parel	The first insolvent lately a Fireman in the B, B. & C. I. Railway and now unemployed and 2nd insolvent Moulder in the B, B. & C. I. Railway at Parel workshop.	27th	"	"

CHIEF CLERK'S OFFICE, HIGH COURT,

Bombay, this 16th day of March 1919.

K. A. BHOJWANI,

Offg. Chief Clerk.

**IN THE HIGH COURT OF BOMBAY.
In Insolvency.**

No. 148 of 1919.

Dated the 20th March 1919.

Re Chandulal Nihalchand, carrying on business as Merchants and Commission Agents in the name of Nihalchand Chandulal, at Kalbadevi Road without the Fort of Bombay, an adjudged Insolvent.

Ex parte Gopaldas Kaniyalal *alias* Gopaldas Mathurawala, Petitioning Creditor.

Whereas the abovenamed Chandulal Nihalchand has been this day duly adjudged to have committed Acts of Insolvency under Section IX of the Presidency-Towns Insolvency Act, 1909 (III of 1909). It is ordered that all the estate and effects of the said Insolvent do vest in the Official Assignee of this Honourable Court, and it is further ordered that the said Insolvent do, immediately after the service of the order of adjudication upon him, attend the Office of the said Official Assignee.

K. A. BHOJWANI,
Ag. Chief Clerk.

**IN THE CHIEF COURT OF LOWER BURMA.
Insolvency Jurisdiction.**

CASE No. 32 OF 1919.

Dated the 8th March 1919.

In the matter of L. M. Packimnathan.

Ex parte the Insolvent.

Whereas the abovenamed L. M. Packimnathan, Clerk of General Post Office, residing at No. 37, 38th Street, Rangoon, being indebted and unable to pay his debts, has presented his petition to this Court for relief under the provisions of the Presidency-Towns Insolvency Act. Upon reading the said petition, this Court doth hereby adjudge the said L. M. Packimnathan an insolvent and doth order and direct that he do file his schedule within 30 days from this date.

CASE No. 32 OF 1919.

Rangoon, the 11th March 1919.

In the matter of L. M. Packimnathan, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by L. M. Packimnathan, Clerk of General Post Office, residing at No. 37, 38th Street, Rangoon, on the 10th day of February 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the 8th day of March 1919 against the said L. M. Packimnathan.

CASE No. 81 OF 1918.

Rangoon, the 12th March 1919.

In the matter of the firm of P. L. S. C. M. Chetty, Insolvent.

Notice is hereby given that on a petition presented by V. S. R. M. Chetty, Firm of Rangoon, a creditor of the Firm of P. L. S. C. M. Chetty carrying on business in partnership as Saw Millers and traders at Botataung, Rangoon, on the 7th day of May 1919 an order of adjudication of Insolvency pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, against the said Firm of P. L. S. C. M. Chetty was made by the Chief Court of Lower Burma on the 4th day of March 1919.

CASE No. 33 OF 1919.

Rangoon, the 18th March 1919.

In the matter of Ganta Mariah, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Ganta Mariah, Contractor, residing at No. 50, 36th Street, Rangoon, on the 11th day of March 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the 13th day of March 1919 against the said Ganta Mariah.

CASE No. 34 OF 1919.

Rangoon, the 19th March 1919.

In the matter of Pitchaya, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Pitchaya, Trader of No. 18, B. Road, Ahlone, Rangoon, on the 13th day of March 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Pitchaya.

CASE No. 35 OF 1919.

Rangoon, the 19th March 1919.

In the matter of Mg Po Hmyin, Insolvent.

Notice is hereby given that on a petition for the benefit for the Presidency-Towns Insolvency Act, 1909, presented by Mg Po Hmyin, Broker, residing at No. 41, 10th Street, Rangoon, on the 13th day of March 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Mg Po Hmyin.

CASE No. 36 OF 1919.

Rangoon, the 19th March 1919.

In the matter of Chetty Poornian Naidu, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency Towns Insolvency Act, 1909, presented by Chetty Poornian Naidu, now a Civil Prisoner, residing at No. 11 in 39th Street, Rangoon, on the 13th day of March 1919, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Chetty Poornian Naidu.

CASE No. 38 OF 1919.

Rangoon, the 20th March 1919.

In the matter of Sharfudin, son of Patcha Sahib (deceased) Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Sharfudin, son of Patcha Sahib (deceased) Peon, residing at No. 64, Dhoby Lines, Theinbyu Circle, Rangoon, on the 19th day of March 1919 an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Sharfudin.

CASE No. 39 OF 1919.

Rangoon, the 20th March 1919.

In the matter of Khoo Hone Choon, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Khoo Hone Choon residing at No. 50, Strand Road, Rangoon on the 20th day of March 1919 an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Khoo Hone Choon.

CASE No. 173 OF 1918.

Rangoon, the 19th March 1919.

In the matter of Rajah Khan, Hospital Khalasee of Government House Dispensary Rangoon.

Notice is hereby given that the order of this Court adjudging the said Rajah Khan, an insolvent pursuant to the provisions of the Presidency Towns Insolvency Act, 1909, was annulled by an order made on the 18th day of March 1919.

MAUNG GYEE,

Offg. Registrar.

**IN THE HIGH COURT OF JUDICATURE AT FORT WILLIAM
IN BENGAL.
In Insolvency.**

No. 152 OF 1914.

Dated the 25th March 1919.

Re Aminuddin Halder, carrying on business under the name of Tahiruddin Aminuddin Halder and Aminuddin Ijat Ali.

Ex parte the debtor.

Notice is hereby given that by an order of Court, dated the 19th day of April 1916, the order of adjudication made herein on the 15th day of June 1914, was annulled.

Notice of Adjudication Order.

No. 39 OF 1919.

Dated the 24th March 1919.

Re Bhuramull Banka lately carrying on business as merchant under the name and style of Ram Chunder Banka at No. 132, Cotton Street in the town of Calcutta.

Ex parte Bhagirathmull—the Creditor.

N. C. Bose, Esq.—Attorney for the Creditor.

On the 21st day of March 1919, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 40 OF 1919.

The 24th March 1919.

Re Dwarkadass Jhoonjoonwalla formerly carrying on business as a broker in piecegoods in copartnership with one Rameshwar at No. 8-1, Banstolla Street, Calcutta, under the name and style of Dwarka Dass Rameshwar and residing at No. 8-1, Banstolla Street in Calcutta aforesaid but at present out of employment.

Ex parte the debtor. Debtor—In person.

On the 21st day of March 1919, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 41 OF 1919.

The 26th March 1919.

Re Nursing Das Lakhota residing at No. 2, Bonfields Lane in the Town of Calcutta and lately carrying on business in miscellaneous goods and piece goods under the name of Dhansuk Das Nursing Das at No. 43, Clive Street in Calcutta aforesaid at present of no occupation.

Ex parte the debtor. B. L. Mookerjee—Attorney for the Insolvent.

On the 24th day of March 1919, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

G. McD. FALKNER,
Official Assignee of Calcutta.

**IN THE HIGH COURT OF JUDICATURE AT MADRAS.
In Insolvency.**

PETITION No. 122 OF 1918.

Dated the 21st March 1919.

In the matter of D. M. Mahomed Esoof Saib, an Insolvent.

Notice is hereby given that the order of this Court, adjudging D. M. Mahomed Esoof Saib insolvent pursuant to the provisions of Act III of 1909 (the Presidency-Towns Insolvency Act), was annulled by an order, made herein and dated the 17th day of March 1919.

J. R. ATKINSON,
Deputy Registrar,

POSTS AND TELEGRAPHS.
(POST OFFICE.)

NOTIFICATION.

Calcutta, the 21st March 1919.

No. 911-*Ap*.—Mr. Abdul Rahim, Inspector of Sorting, O-1st Sub-Division, is appointed sub. *pro tem*. Superintendent of post offices, 5th grade, with effect from the 10th November 1918, and until further orders.

G. R. CLARKE,

Director-General of Posts and Telegraphs.

POSTS AND TELEGRAPHS.
(TELEGRAPH TRAFFIC.)

NOTIFICATIONS.

Calcutta, the 25th March 1919.

No. 2317-*T*.—Mr. B. F. Brendish who was appointed officiating Deputy Superintendent, 2nd class, under Notification No. 1765-*T*., dated the 7th March 1919, reverted to the grade of Telegraph Master with effect from the 6th March 1919.

G. R. CLARKE,

Director-General of Posts and Telegraphs.

Calcutta, the 26th March 1919.

No. 2346-*T*.—Reports of opening and closing of offices received during the period 20th March 1919 to 26th March 1919.

Name of Office.	Where situated.	Date.	REMARKS
<i>Government Telegraph Offices.</i>			
Baidyabati	Bengal	128th February 1919	Opened.
Cheduba	Burma	24th February 1919	"
Misgar	Kashmir	10th December 1918	"

F. T. DE MONTE,

Deputy Director-General, Telegraph Traffic.

POSTS AND TELEGRAPHS.
(TELEGRAPH ENGINEERING.)

NOTIFICATIONS.

Calcutta, the 21th March 1919.

No. 1388-*E.-E*.—The following officiating promotion in the Mesopotamia Expeditionary Force is sanctioned with effect from the date specified :—

Name.	From	To	With effect from
Mr. F. Dickson .	Inspecting Telegraphist .	Deputy Superintendent, Engineering, 2nd class, officiating.	1st December 1917.

Calcutta, the 25th March 1919.

No. 1453-E.-E.—The following officiating promotion in the Upper Subordinate Establishment (Engineering Branch) is sanctioned with effect from the date specified :—

Name.	From	To	With effect from
Mr. J. N. D'Souza . . .	Inspecting Telegraphist .	Deputy Superintendent, 2nd class, officiating.	21st December 1918.

Calcutta, the 26th March 1919.

No. 1515-E./E.—The following reversion in the Upper Subordinate Establishment (Engineering Branch) is sanctioned with effect from the date specified :—

Name.	From	To	With effect from
Mr. J. L. Vieyra . . .	Deputy Superintendent, Engineering, 2nd class, officiating.	Inspecting Telegraph Master.	11th March 1919.

No. 1518-E./E.—Mr. W. S. McMillon, Assistant Superintendent, Telegraph Engineering, is granted privilege leave for three months combined with furlough for nine months with effect from the 23rd January 1919.

G. R. CLARKE,

Director-General of Posts and Telegraphs.

IMPERIAL DEPARTMENT OF AGRICULTURE IN INDIA.

NOTIFICATION.

Lahore, the 25th March 1919.

No. 624-C.—Mr. C. C. Ghosh, B.A., 2nd Assistant to the Imperial Entomologist, Agricultural Research Institute, Pusa, is granted, under Articles 246 and 260 of the Civil Service Regulations, privilege leave for thirty days with effect from 19th March 1919.

J. MACKENNA,

Agricultural Adviser to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 29, 1919.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Estate Captain B. A. Hartley, deceased.

Notice is hereby given that all persons having claims against the late Benjamin Albert Hartley, master mariner, in the employ of the Asiatic Steam Navigation Coy., of 44 Beal Lane, Shaw, near Oldham, Lancashire, who was drowned at sea (as a result of enemy action) on 9th June 1918 when in Command of H. M.'s H. T. Pundit Letters of Administration to whose Estate have been granted to James Edmund Vallance of Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 24th April next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized.

J. E. VALLANCE.

**CALCUTTA,
The 12th March 1919.**

LOST.

The Government Promissory Note No. 068072 of the 5½ per cent. War bonds, 1920, for Rs. 125 standing in the name of Soomro. Akshadino Jumejo, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payments of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the above-mentioned security.

**A. LANE RYAN,
Deputy Director-General, Post Office.**

LOST.**The Government Promissory Notes**

No.	Loan.	Amount.	Originally standing in the name of	Last endorsed to
		Rs.		
B071	3½ per cent. 1854-55	1,000	The National Bank of India, Ltd.	Joaquim Lazarus D'Vida and Rev. Joseph Sebastian daVida.
B071961	Ditto.	1,000	The National Bank of India, Ltd.	
B072318	Ditto.	500	The Central Bank of India, Ltd.	
B065256	3½ per cent. 1900-01	1,000	The National Bank of India, Ltd.	
B072986	Ditto.	1,000	The Bank of Bombay	
B080603	Ditto.	1,000	The National Bank of India, Ltd.	
296759	3 per cent. 1865	5,600	J. L. D'Vida.	

The proprietors, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and the application is about to be made for the issue of duplicates in favour of the proprietors. The Public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the Advertiser—Rev. J. daVIDA, Survivor of
Joaquim Lazarus D'Vida,

Residence—Roman Catholic Chaplain, Lonavla, G. I. P. Ry.

LOST.

The Allotment Letter No. $\frac{1243-M}{F-1}$ of the 5½ per cent. War bonds of 1920 for Rs. 500, originally issued in the name of Subbia Goundar, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—SUBBIA GOUNDAR,

Residence—Puthur, Dharapuram Taluk, Coimbatore
District, Madras Presidency.

LOST.

The Government Promissory Notes Nos. E.000430 and D.004857 of the 5½ per cent. War Bonds of 1923, for Rs. 200 and 100, respectively, originally standing in the name of the Accountant-General, Madras, and last endorsed to R. Siva Rama Ayyar and R. Sangoo Ayyar, respectively, the proprietors, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Calcutta, and that application has been made for the issue of duplicates in favour of the proprietors. The Public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

A. NEWMARCH,
Accountant-General, Madras.

Abstract statement of the Uncovenanted Service Family Pension Fund for the quarter ending 30th April 1918, being the fourth quarter of the year 1917-18, compared with the corresponding quarter of the year 1916-17.

PARTICULARS.	For the quarter ending 30th April 1918.			For the quarter ending 30th April 1917.			Increase.		Decrease.			
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	Rs.	P.		
Balance in favour of the Fund at the end of the previous quarter	1,35,83,058	11	4	1,35,83,058	11	4			3,06,894	14	2	
ADD INCOME—												
Subscriptions from 1st February to 30th April in the Widows' Fund.	66,591	15	10	73,421	10	0	.....		6,829	10	2
Subscriptions from 1st February to 30th April in the Children's Fund	23,960	6	2	26,231	7	0	.....		2,271	0	10
Income and outlay on Office buildings and grounds	747	7	0	1,403	15	0	.....		656	8	0
Fees and stamps	22	8	0	8	8	0	16	0	0			
Amount at credit of subscribers under Rule 55 transferred to Divisible surplus	1,120	8	0	189	12	0	930	12	0			
Amount of pension with interest received from Government of India on behalf of incumbents who came upon the Fund in consequence of the Mutiny of 1857	198	3	10	198	3	10	.....				
Amount of interest received from Government of India for the year <u>1917-18</u> <u>1916-17</u>	8,23,486	5	3	8,34,460	11	11	.....		10,972	6	9
Amount of fine imposed on subscriptions in arrears	51	12	7	131	2	4	.....		79	5	9
Total Income	9,16,081	2	7	9,38,043	6	1	946	12	0	20,908	15	6
GRAND TOTAL	1,44,98,130	13	11	1,48,24,906	15	7	946	12	0	3,27,803	13	8
DEDUCT EXPENDITURE—												
Pensions payable to incumbents in the Widows' Fund	1,91,035	4	0	1,88,962	4	3	2,072	15	9	.....	
Ditto ditto in the Children's Fund	95,391	1	0	94,803	4	2	487	12	10	.....	
Establishment and contingencies	5,890	6	1	6,913	12	11	.....		1,014	6	10
Loss by exchange on remittances out of India	7,186	3	2	8,138	11	0	.....		952	7	10
Commission paid for money-orders	578	12	0	578	9	0	.....		1	13	0
Total Expenditure	2,90,988	10	3	2,90,396	9	4	2,560	12	7	1,068	11	8
Balance in favour of the Fund	1,41,98,151	3	8	1,45,25,600	6	3	—1,614	0	7	3,25,835	2	0
GRAND TOTAL	1,44,98,139	13	11	1,48,24,906	15	7	946	12	0	3,27,803	13	8
Proportion of divisible surplus payable to qualified members of more than five years' standing	71,536	5	0	70,815	15	0	720	6	0	.....	
	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund.		
Number of subscribers (on 30th April)	609	295	653	319	...	...	44	24			
Number of incumbents (on 30th April)	752	806	744	806	8	...	...	...	
Number of subscribers sharing abatement (on 1st May)	654	313	697	350	...	...	43	37			

	Rs.	A.	P.
A.—Net decrease in grand total of income	3,26,857	1	8
B.—Net increase in total expenditure	592	0	11
C.—Decrease in balance	3,27,449	2	7

S. B. THOMSON,
Accountant.

NORMAN HAMILTON & Co.,
Chartered Accountants. } Auditors.
R. A. FREEMAN.

Published by order of the Directors,

J. M. MENDES,
Secretary.

Estate Lieut. Colonel A. F. Milne, I.A., Retired, deceased.

Notice is hereby given that all persons having claims against the late Lieutenant-Colonel Alexander Findlay Milne, late retired Assay Master, His Majesty's Mint, Bombay, who died on 29th May 1918 at Morken, Cults, Peterculter, Aberdeenshire, Scotland, Letters of Administration to whose Estate have been granted to James Edmund Vallance, of Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 30th April 1919 to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will administer the assets having regard only to the claims of which he shall be aware and no claims sent in subsequently will be recognized.

J. E. VALLANCE.

A—Wholesale prices of Wheat in

Port or province.	District.	FORTNIGHT ENDING					
		31st July 1918.	15th August 1918.	31st August 1918.	15th Septem- ber 1918.	30th Septem- ber 1918.	15th October 1918.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Port (a)	Karachi (white)*	5 8 4	5 8 4	5 8 4	5 10 4	6 8 4	6 10 4
	Bombay (Delhi No. 1 White Penny)	6 5 11	7 0 0	6 14 11	7 7 5	7 12 2	7 1 2
	Calcutta (Club No. 2).	5 11 6	5 15 6	6 0 6	6 6 0	9 1 0	7 8 0
Punjab	Lahore	5 0 0	5 2 6	5 0 0	5 8 3	6 2 6	6 2 6
	Ferozepur	4 9 1	4 11 6	4 13 6	5 5 3	6 2 6	6 2 6
	Lyallpur	4 8 0	4 10 6	4 12 0	5 4 0	6 12 0	5 11 0
	Amritsar	4 11 3	4 13 6	4 13 6	5 6 0	6 0 0	5 12 0
	Multan	4 7 0	4 13 6	5 0 0	5 2 6	5 8 3	5 10 0
	Rawalpindi	5 2 6	5 11 6	5 6 9	5 8 3	5 14 9	6 0 0
	Ambala	4 9 0	4 12 0	4 14 0	5 8 0	6 4 0	6 9 0
Delhi	Delhi	5 2 0	5 8 0	5 8 0	6 10 0	7 0 0	6 10 0
United Provinces	Benares	5 0 1	5 1 6	5 9 3	6 6 0	6 10 8	6 7 9
	Aligarh (Hathras)	5 3 0	5 8 0	6 0 7	6 10 0	7 4 8	7 4 8
	Cawnpore	5 5 4	5 15 0	5 8 3	6 10 0	7 4 0	6 15 0
	Meerut	5 2 6	5 8 3	5 11 6	6 6 0	7 0 9	6 6 0
	Shahjahanpur	5 0 0	5 9 9	5 9 9	6 6 0	7 10 0	6 10 0
	Agra	5 14 10	5 12 2	5 10 2	6 7 1	7 4 8	7 4 7
	Fyzabad	5 0 0	5 1 3	5 2 9	5 8 0	6 15 3	7 1 3
	Lucknow	5 2 6	5 5 4	5 8 3	6 6 4	8 0 0	6 10 6
Central Provinces and Berar	Nagpur	5 7 10	6 3 1	6 6 4	7 0 11	7 3 1	7 7 4
	Jubbulpore	5 5 5	5 9 10	5 11 5	6 6 5	6 10 8	7 1 10
	Raipur	5 0 0	5 0 0	5 11 2	6 0 0	6 3 2	7 8 0
	Akola	5 4 10	5 4 10	6 1 0	6 13 1	7 0 2	7 0 2
North-West Frontier Province	Peshawar	4 5 8	4 8 0	4 12 5	4 13 7	5 1 3	5 1 3
Baluchistan	Quetta	4 13 6	4 13 6	4 13 6	4 13 6	4 13 6	4 13 6
Bombay	Poona	8 0 11	7 8 0	8 3 1	8 14 3	...	9 7 1
	Ahmednagar	6 14 4	7 5 8	...	9 3 1	...	8 11 9
	Ahmedabad	6 6 0	7 0 0	6 10 0	8 0 0	9 0 0	8 8 0
	Dharwar (Hubli)	7 3 7	7 9 1	7 11 8	9 4 0	8 5 10	...
Bihar and Orissa	Patna	4 12 0	4 7 0	4 12 0	5 0 0	6 10 0	6 0 0
	Bhagalpur	4 0 0	4 0 0	4 0 0	4 8 0	5 6 0	6 0 0
	Munaffarpur	4 10 6	4 10 6	5 5 0	5 5 0	6 10 6	6 10 6
	Ranchi	6 0 0	6 0 0	6 8 0	6 8 0	8 0 0	8 8 6
	Cuttack	6 1 6	6 1 6	6 1 6	6 1 6	6 12 11	6 12 11
Bengal	Rangpur	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	5 8 0
Burma	Amherst (Moulmein).	8 0 0	8 0 0	8 0 0	8 0 0	8 0 0	8 0 0
	Mandalay	5 13 1	5 13 1	5 13 1	6 7 5	7 1 9	7 12 11
(Median Average)		5 2 6	5 8 0	5 8 9	6 6 0	6 12 11	6 10 6
Index Numbers (b)		125	133	134	154	164	161

* 5% barley, 5% dirt, and 30% red.

(a) Prices at ports after 28th February 1919, are as follows:—

Ports	Rate per	On 7th March 1919.	On 14th March 1919.	On 21st March 1919.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
Karachi (white)	Maund	7 9 5	7 5 5	7 5 5
Bombay (Delhi No. 1 White Penny)	"	7 8 6	7 2 7	7 2 7
Calcutta (Club No. 2)	"	7 15 0	7 10 0	7 13 0

(b) Based on the price for the fortnight ending the 31st July 1914, which is taken as 100.

India per maund of 82½ lbs—*cond.*

FORTNIGHT ENDING									Increase or decrease in fortnight ending 28th February 1919 as compared with preceding fortnight.
31st October 1918.	15th November 1918.	30th November 1918.	15th December 1918.	31st December 1918.	15th January 1919.	31st January 1919.	14th February 1919.	28th February 1919.	
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Percent
6 10 4	6 12 4	6 13 4	6 13 4	6 14 5	7 0 5	6 15 5	6 15 5	7 7 5	+7
7 2 10	8 8 8	8 5 9	8 2 9	8 2 9	7 12 11	7 14 4	7 15 10	7 8 6	-6
8 4 0	7 12 0	8 14 0	8 12 0	8 6 0	8 0 0	7 15 6	8 2 6	8 0 0	-2
6 2 6	6 2 6	6 2 6	6 2 6	6 6 6	6 15 3	6 15 3	7 4 3	6 15 3	-4
6 2 6	6 2 6	6 2 6	5 14 9	6 6 6	6 6 6	6 6 6	6 10 9	6 10 9	Nil
5 12 6	5 14 0	5 15 0	6 0 0	6 14 0	6 8 0	6 12 0	7 0 0	6 11 0	-4
5 12 0	5 14 6	5 12 9	5 14 0	6 4 3	6 11 0	6 8 0	6 12 0	6 10 0	-2
5 8 3	5 13 0	5 13 0	5 11 0	5 11 0	6 4 0	6 4 0	5 14 0	6 11 0	+14
6 0 6	6 0 6	6 4 6	6 0 6	6 10 9	6 10 9	6 2 6	6 10 9	6 15 3	+4
6 9 0	6 10 0	6 10 0	6 10 0	6 10 0	7 4 0	7 8 0	6 14 0	6 14 0	Nil
6 10 0	6 15 0	6 15 0	6 10 0	6 14 0	7 4 0	7 0 0	7 0 0	7 0 0	Nil
6 2 7	6 7 1	6 14 1	6 14 1	6 9 2	6 9 2	6 15 9	6 15 9	7 2 6	+2
6 5 6	6 12 0	6 11 0	6 13 10½	6 13 0	6 15 0	7 4 0	7 4 0	6 4 0	-14
6 13 0	6 15 3	6 10 8	6 10 8	6 10 8	7 4 4	7 4 4	6 12 0	6 8 0	-4
6 6 0	6 10 9	6 10 9	6 4 0	6 6 0	6 14 9	7 5 0	7 5 0	6 10 3	-9
6 7 0	6 14 0	7 6 0	7 4 0	7 2 0	7 2 0	7 2 0	7 0 0	6 12 0	-4
7 5 2	7 1 5	6 15 3	6 14 3	6 13 9	6 13 11	6 14 7	7 5 1	6 14 10	-5
6 2 9	...	6 5 9	6 6 3	6 8 0	6 6 3	6 6 3	6 8 6	6 4 6	-4
6 6 4	6 15 4	6 15 3	6 15 3	6 15 3	7 4 3	7 4 3	6 15 3	6 10 8	-4
6 6 2	8 6 4	8 6 4	8 6 4	8 3 10	8 3 10	8 13 210	6 5 10	6 5	Nil
6 15 4	7 12 11	6 15 4	6 15 4	6 10 8	6 15 4	6 15 4	7 9 11	7 9 11	Nil
7 8 0	7 8 0	7 8 0	7 4 10	7 2 5	7 1 7	7 14 5	7 14 5	7 14 5	Nil
9 1 6	9 13 7	9 13 7	8 5 4	6 13 1	6 13 2	6 12 10	6 12 10	9 1 2	+33
5 1 3	5 1 3	5 1 3	5 4 7	5 4 5	5 4 5	5 4 5	5 4 7	5 6 9	+3
4 13 6	4 13 6	4 13 6	4 13 6	4 13 6	4 13 6	6 4 6	6 4 6	6 4 6	Nil
...	9 11 7	9 1 7	9 7 1	9 11 7	9 11 7	9 11 7	9 11 7	9 11 7	Nil
8 11 9	8 4 5	8 15 5	8 8 4	8 15 5	8 15 5	8 15 5	8 12 8	8 13 10	+1
8 0 0	8 8 0	8 8 0	8 8 0	8 4 0	10 0 0	10 0 0	10 0 0	9 8 0	-5
8 15 10	9 7 11	8 5 0	7 9 0	8 5 0	7 14 9	8 8 6	9 12 7	9 4 0	-5
5 11 0	5 11 0	5 11 0	5 11 6	6 2 6	6 11 0	6 11 0	6 2 6	5 11 0	-8
6 6 0	6 10 0	6 6 0	6 8 0	6 8 0	6 8 0	6 8 0	7 0 0	7 3 0	+3
6 2 6	6 2 6	6 2 6	6 2 6	6 10 6	7 4 0	7 4 0	7 4 0	7 4 0	Nil
8 8 0	8 8 0	7 8 0	8 0 0	8 0 0	8 4 0	8 4 0	8 8 0	8 8 0	Nil
8 3 3	8 3 3	8 3 3	9 6 7	9 6 7	9 6 7	9 6 7	9 6 7	8 12 3	-7
5 12 0	5 12 0	6 0 0	6 0 0	7 0 0	7 0 0	...	7 0 0	8 0 0	+14
8 0 0	8 0 0	8 0 0	8 10 5	8 10 5	8 10 5	8 10 5	8 10 5	10 0 0	+16
8 1 7	8 6 9	8 6 9	8 6 9	8 6 9	8 6 9	8 6 9	8 6 9	7 12 11	-7
6 8 0	6 14 6	6 14 1	6 13 10½	6 13 9	7 0 5	7 3 0	7 0 0	7 2 6	+2
167	167	166	166	166	170	174	169	173	

Variations expressed in Index Numbers during the fortnight ending the 28th February as compared with those in the previous fortnight in 1919 and 1918 :—

	1919.			1918.		
	14th February	28th February	Increase or Decrease.	14th February	28th February	Increase or Decrease.
India	100	102	Per cent +2	100	102	Per cent +2
Punjab	100	99	-1	100	100	Nil
United Provinces .	100	95	-5	100	101	+1
Central Provinces and Berar.	100	109	+9	100	98	-2

B—Retail prices of Wheat in India

Port or province.	District.	FORTNIGHT ENDING					
		31st July 1914.	30th September 1914.	31st December 1914.	31st March 1915.	30th June 1915.	30th Septem- ber 1915.
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
Port	Karachi . .	9 8	8 0	7 0	7 8	8 8	8 0
	Bombay . .	6 13	6 8	5 14	5 8	5 14	5 3
	Calcutta . .	9 0	8 4	6 5	...	...	...
Punjab	Lahore . .	10 12	10 4	8 0	7 12	10 8	8 12
	Ferozepur . .	11 8	10 0	8 8	7 12	10 4	8 12
	Amritsar . .	12 4	10 8	8 8	7 12	10 4	8 12
	Rawalpindi . .	12 4	10 12	9 0	9 0	10 0	8 8
	Lyalpur . .	11 4	10 4	8 4	8 4	11 0	9 0
	Multan . .	11 8	10 0	8 4	8 12	10 12	8 14
	Ambala . .	10 12	10 0	8 0	6 8	9 12	8 2
Delhi . .	Delhi . .	9 12	9 0	7 4	6 0	9 4	8 0
United Provinces	Benares . .	9 3	9 1	7 7	7 5	8 8	7 15
	Cawnpore . .	9 8	8 12	7 4	7 12	8 8	8 0
	Meerut . .	10 12	9 0	7 12	6 4	10 0	8 12
	Agra . .	9 12	9 0	7 0	6 0	8 8	7 8
	Lucknow . .	9 12	8 12	7 0	8 0	8 12	8 0
	Aligarh . .	9 4	9 0	7 0	5 14	10 0	9 0
	Shahjahanpur . .	10 0	9 6	7 14	7 4	10 0	8 12
Central Provinces and Berar	Fyzabad . .	9 4	9 4	7 12	8 2	8 10	8 0
	Nagpur . .	9 9	8 15	8 4	8 15	8 15	8 2
	Jubbulpore . .	9 0	8 12	7 8	8 4	8 8	8 0
	Raipur . .	10 0	10 0	7 8	10 0	8 12	8 0
North-West Frontier Province	Akola . .	8 6	7 6	6 5	7 6	8 6	9 7
	Peshawar . .	11 6	10 0	9 2	9 2	10 0	8 14
Baluchistan . .	Quetta . .	10 2	10 0	8 12	7 8½	9 0	9 8½
Bombay . .	Poona . .	7 7	7 7	6 8	7 2	7 7	7 3
	Ahmednagar . .	8 2	8 1	5 14	8 2	7 6	7 6
	Ahmedabad . .	8 8	7 12	6 8	7 8	8 0	7 0
	Dharwar . .	9 9	8 2	8 2	10 0	10 8	9 15
Bihar and Orissa	Patna . .	10 8	9 12	7 8	7 8	9 6	7 12
	Bhagalpur . .	9 8	9 8	7 8	8 4	8 12	6 14
	Muzaffarpur . .	9 0	9 0	7 0	5 8	8 8	7 8
	Ranchi . .	9 2	8 4	6 12	8 0	7 0	6 12
	Cuttack . .	9 3	8 8	7 3	6 9	8 8	7 14
Bengal . .	Dacca . .	8 14	8 8	6 0	...	...	...
	Murshidabad . .	10 8	10 0	8 8	...	...	...
	Malda . .	10 0	9 8	7 8	...	...	...
Burma . .	Amherst (Moul- mein) . .	6 13	6 13	6 13	5 10	5 10	5 10
	Mandalay . .	8 14	7 12	7 8	7 12	7 5	7 5
	(Median Average) .	9 9	9 0	7 8	7 12	8 12	8 0
	Index Numbers (a) .	100	106	127	123	109	120

NOTE.—These statistics are entirely compiled from returns furnished fortnightly by Local Governments and Administrations. They relate to the retail prices in the headquarters of the districts and in the ports referred to above.

(a) Based on the price for the fortnight ending the 31st July 1914, which is taken as 100.

* Relates to Khandwa wheat.

[The figures state quantity per rupee in seers of 80 tolas.]

FORTNIGHT ENDING

31st December 1915.	31st March 1916.	30th June 1916.	30th September 1916.	31st December 1916.	31st March 1917.	30th June 1917.	30th September 1917.	31st December 1917.
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
8 0 5 3 ...	8 0 6 14 ...	9 8 7 10 ...	8 0 7 10 ...	7 8 7 0 ...	7 8 7 0 ...	7 8 7 0 ...	7 0 6 6 ...	6 0 5 2 ...
8 12 9 0 9 0 8 8 9 8 9 4 8 12	11 0 11 0 11 8 10 4 12 0 11 8 10 8	12 4 11 12 12 4 10 12 12 8 12 4 11 8	10 8 10 12 11 8 10 6 10 8 10 8 10 6	9 0 9 4 9 8 8 14 9 4 9 8 8 10	9 4 9 8 10 0 8 4 9 12 9 8 10 0	9 12 10 4 10 8 9 4 10 4 10 4 10 0	9 4 10 0 10 0 8 14 9 8 9 12 9 12	8 0 7 8 8 6 7 8 7 8 8 2 7 12
8 0	9 8	11 0	10 4	8 8	8 12	9 12	9 4	7 13½
7 11 7 12 8 0 7 4 7 12 7 4 8 0 7 8	9 1 9 8 10 0 8 12 10 0 9 12 11 0 10 6	9 12 9 8 10 8 9 4 10 8 10 4 11 8 10 0	9 8 9 8 10 8 9 0 9 12 10 0 10 8 9 14	7 15 8 8 8 8 7 8 8 8 7 8 9 0 8 10	9 1 8 8 9 0 7 12 9 12 9 4 9 8 9 12	9 1 9 4 10 0 8 8 9 4 10 7 10 12 9 4	9 6½ 9 0 10 0 8 8 9 4 10 12 10 4 10 2	8 1½ 7 12 8 0 7 8 7 14 8 8 8 14 8 4
8 2 7 14 8 8 7 6	10 0 10 4 11 4 9 8	10 3 11 8 11 4 9 11	10 3 10 0 11 0 9 11	9 9 9 0 10 0 9 11	10 3 9 0 10 2 10 12	9 9 9 12 11 0 8 15	9 4 9 0 11 0 8 15	7 11 7 8 10 0 ...
8 11	10 0	10 0	11 4	9 3	8 12	9 14	9 10	8 0
8 9½	8 11	9 0	8 6½	7 8	7 8	8 3½	...	...
7 3 8 14 7 0 9 7	8 6 9 9 8 0 11 5	8 6 9 9 8 8 11 5	8 6 9 9 8 8 11 3	7 13 10 2 7 8 9 5	8 6 10 2 7 8 10 11	7 3 8 11 8 8 9 5	7 3 8 0 8 0 8 6	5 6 6 8 6 0 7 15
8 0 6 4 7 0 6 8 7 3	10 0 10 12 7 8 7 8 9 3	10 12 10 12 9 8 9 8 10 8	11 0 10 2 9 8 9 12 9 3	9 12 8 8 9 8 7 8 7 14	9 0 9 0 9 8 7 4 9 3	10 8 10 0 9 8 8 8 9 13	11 0 10 0 9 8 8 8 9 3	8 8 8 14 8 8 7 4 7 8
...
...
...
5 1 6 14	5 1 8 4	5 1 7 12	5 1 7 12	5 1 8 14	5 1 9 9	5 1 9 9	5 1 8 0	7 0 7 12
8 0	10 0	10 4	10 0	8 10	9 8	9 8	9 4	7 12
120	96	93	96	111	104	100	103	123

B—Retail prices of Wheat in India—contd

Port or province.	District.	FORTNIGHT ENDING				
		15th January 1918.	31st January 1918.	15th February 1918.	28th February 1918.	15th March 1918.
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
Port . . .	Karachi . . .	6 0	6 8	6 0	6 0	6 0
	Bombay* . . .	5 2	5 2	5 2	5 2	5 2
Punjab . . .	Lahore . . .	7 12	8 0	7 12	8 0	7 12
	Ferozepore . . .	7 8	8 0	8 8	8 8	8 8
	Amritsar . . .	8 10	8 8	8 10	8 4	8 8
	Rawalpindi . . .	7 8	7 8	7 4	6 8	6 8
	Lyallpur . . .	8 0	8 0	8 8	8 4	8 8
	Multan . . .	8 2	7 14	8 2	8 2	8 2
	Ambala . . .	8 0	8 0	7 12	7 12	8 0
Delhi . . .	Delhi . . .	7 12	8 0	7 10	7 0	7 6
United Provinces . . .	Benares . . .	8 1½	8 1½	7 5½	7 5½	7 7½
	Cawnpore . . .	7 12	8 0	7 8	7 4	8 0
	Meerut . . .	8 0	8 0	7 0	7 4	8 0
	Agra . . .	7 4	7 0	6 12	6 8	6 8
	Lucknow . . .	7 8	7 8	7 0	7 4	9 0
	Aligarh . . .	8 8	8 8	8 4	7 12	7 12
	Shahjahanpur . . .	8 4	8 1	7 10	7 10	8 10
	Fyzabad . . .	8 0	8 2	8 0	7 14	9 2
Central Provinces and Berar.	Nagpur . . .	7 11	7 11	7 11	7 11	7 11
	Jubbulpore . . .	7 6	6 14	7 4	7 10	7 10
	Raipur . . .	10 0	10 0	10 0	9 8	9 8
	Akola . . .	5 9	5 9	5 9	5 9	5 9
North-West Frontier Province.	Peshawar . . .	8 0	7 13	7 13	7 8	7 13
Bombay . . .	Poona . . .	5 6	5 6	5 6	5 6	5 6
	Ahmednagar . . .	6 8	6 8	6 8	6 8	6 8
	Ahmedabad . . .	6 0	6 8	6 8	6 8	6 0
	Dharwar . . .	7 15	7 15	8 6	7 15	7 15
Bihar and Orissa . . .	Patna . . .	9 0	9 0	7 8	7 0	8 0
	Bhagalpur . . .	9 0	9 0	9 0	9 0	9 0
	Muzaffarpur . . .	8 0	8 0	7 0	7 0	7 0
	Ranchi . . .	7 4	7 0	6 0	6 0	6 0
	Cuttack . . .	7 8	7 8	7 14	7 14	7 14
Burma . . .	Amherst (Moulmein) . . .	7 0	7 0	7 0	7 0	7 0
	Mandalay . . .	7 12	8 4	7 12	7 12	7 5
(Median Average) .		7 12	7 15½	7 9	7 6½	7 12
Index Numbers (a).		123	120	126	129	123

* Relates to Khandwa wheat.

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

[The figures state quantity per rupee in seers of 80 tolas.]

FORTNIGHT ENDING

31st March 1918.	15th April 1918.	30th April 1918.	15th May 1918.	31st May 1918.	15th June 1918.	30th June 1918.	15th July 1918.
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
6 0 4 7	6 0 4 7	6 0 4 7	6 8 4 7	6 8 4 7	6 8 4 12	6 8 4 12	7 4 4 12
8 0 8 12 8 10 6 4 9 8 8 6 8 14	8 0 8 12 9 0 7 8 9 0 8 2 8 8	8 8 10 0 9 8 6 12 9 4 8 14 10 4	9 8 10 0 9 10 8 0 10 0 10 4 10 0	8 12 10 0 9 0 8 4 10 0 10 4 10 0	8 12 10 8 9 0 7 8 10 0 9 12 9 12	8 8 10 4 8 12 7 10 9 8 9 8 9 12	8 0 9 8 8 8 7 8 9 4 9 0 9 2
7 14	7 11	8 6	8 8	8 12	8 12	8 8	7 8
8 10 8 4 7 8 7 0 8 12 9 0 8 10 9 10	9 3 8 0 8 12 7 0 8 12 9 0 8 14 9 6	8 15 8 8 10 0 7 8 9 4 10 8 10 0 9 12	8 14½ 8 8 9 8 8 4 9 0 10 0 9 9 9 12	8 13 8 8 9 8 8 4 8 12 9 12 9 14 9 10	8 11 8 8 9 8 8 0 8 8 9 12 9 6 9 4	8 4 8 0 8 12 7 8 8 8 9 8 8 14 9 4	8 8 7 0 8 4 7 0 8 0 8 12 8 7 9 0
7 11 7 10 9 8 5 14	7 11 8 14 9 8 6 11	7 10 8 8 9 8 6 11	7 0 8 8 8 8 6 11	6 11 7 14 8 12 6 11	6 11 7 8 8 12 6 10	6 11 7 8 8 8 6 10	7 0 7 8 7 12 6 10
7 10	8 0	8 8	8 5	8 8	9 5	9 10	9 10
5 6 5 13 6 0 7 15	5 6 5 12 5 0 7 15	5 6 5 13 5 8 7 0	4 13 5 13 5 8 6 8	4 13 5 13 6 0 6 8	4 13 5 13 6 0 6 8	4 13 5 13 6 8 6 8	4 13 5 13 6 0 6 8
8 12 9 0 7 0 6 0 7 14	10 8 9 0 8 0 6 0 6 9	11 0 9 0 9 0 7 0 6 9	10 8 9 0 9 0 7 0 7 3	11 0 9 0 9 0 7 0 7 3	11 0 9 0 9 0 7 0 7 3	11 0 9 0 9 0 7 0 7 8	11 0 9 0 9 0 6 12 6 9
7 0 7 5	4 10 7 12	4 10 7 5	4 10 7 5	4 10 6 14	4 10 6 11	4 10 6 11	4 10 6 11
7 14	8 0	8 8	8 8	8 10	8 9½	8 6	7 10
121	120	112	112	111	111	114	125

B—Retail prices of Wheat in India—*conold.*

Port or province.	District.	FORTNIGHT ENDING				
		31st July 1918.	15th August 1918.	31st August 1918.	15th September 1918.	30th September 1918.
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
Port . . .	Karachi . . .	7 4	7 4	7 0	7 0	7 0
	Bombay* . . .	4 12	4 7	4 7	3 13	3 13
Punjab . . .	Lahore . . .	7 12	7 8	7 12	7 0	6 4
	Ferozepore . . .	8 8	8 4	8 0	7 4	6 4
	Amritsar . . .	8 4	8 0	8 0	7 4	6 4
	Rawalpindi . . .	7 8	6 12	7 2	7 0	6 8
	Lyallpur . . .	8 6	8 2	8 4	7 8	6 10
	Multan . . .	8 12	8 0	7 12	7 8	7 0
	Ambala . . .	8 12	7 12	7 12	7 2	6 5
Delhi . . .	Delhi . . .	7 8	7 0	7 0	5 12	5 8
United Provinces . . .	Benares . . .	7 10½	7 9	6 14	6 8	5 12
	Cawnpore . . .	7 4	6 8	7 0	5 12	5 4
	Meerut . . .	7 8	7 0	6 12	6 0	5 8
	Agra . . .	6 12	7 0	7 1	6 2	5 6
	Lucknow . . .	7 8	7 4	7 0	6 0	4 12
	Aligarh . . .	8 0	7 12	7 4	6 12	6 0
	Shahjahanpur . . .	8 0	6 14	6 14	6 1	5 6
	Fyzabad . . .	7 12	7 8	7 6	7 0	5 8
Central Provinces and Berar.	Nagpur . . .	7 0	6 6	6 1	5 7†	5 12
	Jubbulpore . . .	7 4	6 14	6 12	6 0	5 12
	Raipur . . .	7 12	7 12	6 12†	6 4	6 0
	Akola . . .	6 10	6 10	5 13	5 8	5 4
North-West Frontier Province.	Peshawar . . .	9 2	8 13	8 5	8 2	7 13
Bombay . . .	Poona . . .	4 13	4 13	4 13	3 14	3 14
	Ahmednagar . . .	5 7	5 1	4 11	4 5	4 5
	Ahmedabad . . .	6 0	5 0	5 8	4 8	4 0
	Dharwar . . .	5 9	5 2	5 2	4 14	5 2
Bihar and Orissa . . .	Patna . . .	8 8	9 0	8 8	8 0	6 0
	Bhagalpur . . .	9 0	9 0	9 0	8 8	7 0
	Muzaffarpur . . .	8 8	8 8	7 0	7 0	5 8
	Ranchi . . .	6 4	6 4	6 0	6 0	5 0
	Cuttack . . .	6 9	6 9	6 9	6 9	5 14
Burma . . .	Amherst (Moulmein) . . .	4 10	4 10	4 10	4 10	4 10
	Mandalay . . .	6 11	6 11	6 11	5 14	5 6
(Median Average) .		7 8	7 0	7 0	6 3	5 10
Index Numbers (a)		127	137	137	155	170

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100

* Relates to Khandwa wheat.

† Revised figure.

[The figures state quantity per rupee in seers of 80 tolas.]

FORTNIGHT ENDING										Increase or decrease in fortnight ending 28th February 1919 as compared with preceding fortnight
15th October 1918.	31st October 1918.	15th November 1918.	30th November 1918.	15th December 1918.	31st December 1918.	15th January 1919.	31st January 1919.	14th February 1919.	28th February 1919.	
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	Per cent.
6 0	6 0	5 12	5 12	5 0	5 0	5 8	5 8	5 8	5 8	Nil
3 13	3 11	3 6	3 3	3 3	3 8	3 8	3 8	3 8	3 8	Nil
6 4	6 4	6 4	6 4	6 4	5 12	5 8	5 8	5 4	5 8	-5
6 8	6 4	6 4	6 4	6 8	6 0	6 0	6 0	5 12	5 12	Nil
6 8	6 8	6 8	6 8	6 6	6 2	5 12	5 14	5 12	6 0	-4
6 4	6 6	6 6	6 2	6 6	5 12	5 12	6 4	5 12	5 8	+5
6 12	6 10	6 8	6 8	6 4	5 12	6 0	5 8	5 8	5 12	-4
6 14	7 0	6 12	6 12	6 14	6 14	6 2	6 2	6 8	5 14	+11
6 1	6 1	6 0	6 0	6 0	6 0	5 6	5 4	5 12	5 12	Nil
5 12	5 12	5 8	5 8	5 12	5 8	5 8	5 8	5 6	5 8	-2
5 11½	6 1½	5 14	5 7	5 7	5 11½	5 11½	5 7	5 7	5 6½	+1
5 8	5 14	5 8	5 12	5 12	5 12	5 4	5 4	5 8	5 12	-4
6 0	6 0	5 12	5 12	6 0	6 0	5 8	5 4	5 4	5 12	-9
5 4	5 10	5 7	5 9	5 10	6 3	5 11	5 10	5 6	5 9	-3
5 12	6 0	5 12	5 12	5 8	5 8	5 6	5 6	5 8	6 0	-8
5 12	6 4	6 0	6 0	6 4	6 4	6 0	5 12	5 12	6 0	-4
6 6½	6 2	5 12	5 4	5 8	5 8	5 4	5 6	5 6	5 12	-7
5 6	6 4	6 2	6 0	6 0	5 14	6 0	6 0	5 14	6 4	-6
4 14	4 14	3 14	3 14	4 13	5 7	5 7	4 8	3 14	3 14	Nil
5 6	5 8	4 15	5 8	5 8	5 12	5 8	5 8	5 0	5 0	Nil
5 0	5 0	5 0	5 0	5 4	5 8	5 12	5 0	5 0	5 0	Nil
5 4	3 9	3 5	3 5	4 7	5 4	5 4	5 13	5 2	4 11	+9
7 13	7 13	7 13	7 13	7 8	7 8	7 9	7 6	7 6	7 3	+3
3 14	3 14	3 14	3 14	3 14	3 10	3 0	3 0	3 0	3 0	Nil
4 5	4 5	4 5	4 5	4 5	4 5	4 5	4 5	4 5	4 5	Nil
4 8	4 8	4 0	4 0	4 0	4 0	3 8	3 8	...	4 0	...
4 11	4 12	4 8	4 12	4 8	5 0	4 12	4 8	4 4	4 8	-6
7 0	7 8	7 0	7 0	7 0	6 8	6 0	6 0	6 8	6 8	Nil
6 10	6 4	6 0	6 4	6 2	6 2	6 2	6 2	5 12	5 10	+2
5 8	6 0	6 0	6 0	6 0	5 8	5 0	5 0	5 0	5 0	Nil
4 8	4 8	4 8	5 0	5 0	5 0	5 0	5 0	4 8	4 8	Nil
5 14	4 14	4 14	4 14	4 4	4 4	4 4	4 4	4 4	4 9	-7
4 10	3 8	3 8	3 8	3 4	3 4	3 8	3 8	3 4	2 15	+11
4 15	4 12	4 9	4 9	4 9	4 9	4 9	4 9	4 9	4 12	-4
5 11½	6 0	5 12	5 10½	5 9	5 9½	5 8	5 6½	5 6	5 8	-2
167	159	166	169	172	170	174	177	178	174	

Variations expressed in Index Numbers during the fortnight ending the 28th February as compared with those in the previous fortnight in 1919 and 1918 :—

	1919.			1918.		
	14th February	28th February	Increase or Decrease	14th February	28th February	Increase or Decrease
			Per cent.			Per cent.
India	100	98	-2	100	102	+2
Punjab	100	100	Nil	100	100	Nil
United Provinces .	100	95	-5	100	102	+2
Central Provinces and Berar.	100	103	+3	100	98	-2

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492 lbs.

IN INDIAN PORTS.

[Index Numbers—Prices for the week ending the 30th July, 1914 = 100.]

Date.	KARACHI.				BOMBAY (DELHI No. 1 WHITE PERRY).		CALCUTTA CLUB No. 2.	
	WHITE (5% BARLEY, 3% DIRT, AND 30% RED).		RED (5% BARLEY, 3% DIRT, AND 92% RED).		Price.	Index Numbers.	Price.	Index Numbers.
	Price.	Index Numbers.	Price.	Index Numbers.				
Week ending 30th July 1914	s. d. 31 6	100	s. d. 31 8	100	s. d. 32 9	100	s. d. 34 9½	100
" 6th August "	31 3	99	31 0	99	32 10½	100	34 9½	100
" 3rd September "	34 6	110	34 3	110	...	...	34 10½	100
" 1st October "	35 9	113	35 1½	112	33 7	108	...	...
" 5th November "	38 9	123	38 0	122	34 9½	106	41 8½	120
" 3rd December "	40 0	127	39 0	125	35 10½	110	44 4	127
" 30th " "	44 3	140	41 6	133	40 7½	124	...	...
" 7th January 1915	42 6	135	39 6	126	41 0	125	47 4	136
" 4th February "	45 0	143	43 0	138	42 1	128	48 10	140
" 25th " "	50 0	159	48 0	154	41 2	126	50 10	146
" 4th March "	44 6	141	42 6	136	38 4	117	49 10	143
" 1st April "	42 0	133	39 0	125	35 8½	109	40 10½	117
" 6th May "	37 6	119	36 9	118	38 5	117	34 4½	99
" 3rd June "	36 8	116	35 9	114	39 7½	121	34 10½	100
" 2nd July "	34 0	108	33 3	106	...	...	35 10½	103
" 23rd " "	34 9	110	34 0	109	38 6½	118	37 1½	107
" 6th August "	34 9	110	34 0	109	...	...	38 7½	111
" 27th " "	33 0	114	35 0	112	41 4½	126	39 4½	113
" 3rd September "	36 3	115	35 3	113	42 1	128	40 10	117
" 29th " "	38 0	121	37 3	119	40 0	122	40 4½	116
" 8th October "	37 6	119	36 9	118	39 5½	120	40 10½	117
" 5th November "	37 9	120	37 3	119	40 4	123	42 4	122
" 3rd December "	36 9	117	36 6	117	39 6	121	41 10	120
" 7th January 1916	37 4½	119	37 1½	119	39 11	122	42 4	122
" 4th February "	34 9	110	34 6	110	38 9	118	37 10	109
" 3rd March "	33 9	107	33 6	107	37 5	114	38 10	112
" 7th April "	30 9	98	30 6	98	35 3	108	32 11	95
" 5th May "	28 10½	92	28 7½	92	33 8	103	32 11	95
" 12th " "	34 3	109	30 0	96	33 8	103	32 5	93
" 2nd June "	30 3	96	30 0	96	34 7	106	33 3	96
" 30th " "	29 0	92	28 9	92	33 4	102	32 8	94
" 7th July "	29 9	94	29 6	94	34 0	104	32 5	93
" 14th " "	32 0	102	31 9	102	33 8	103	33 2	95
" 28th " "	33 6	106	33 3	106	35 6	108	33 4½	96
" 4th August "	34 0	108	33 9	108	35 6	108	32 10½	94
" 31st " "	36 3	115	34 3	113	36 2	111	33 4½	96
" 8th September "	35 4½	112	34 4½	110	36 7½	112	34 1½	98
" 22nd " "	34 0	108	33 0	106	35 6	108	34 1½	98
" 18th October "	35 6	113	34 6	110	34 9½	106	34 1½	98
" 27th " "	35 6	113	34 6	110	35 2	107	34 1½	98
" 3rd November "	36 3	115	35 3	113	37 0	113	34 11	100
" 24th " "	37 9	120	36 9	118	39 2	120	37 10	109
" 1st December "	38 6	122	37 6	120	39 3	120	41 1	118
" 29th " "	39 3	125	38 3	122	37 6	114	...	...
" 5th January 1917	39 0	124	38 0	122	38 1	116	39 4	113
" 30th March "	38 0	121	37 0	118	36 9	112	36 4	104
" 13th April "	38 6	122	37 6	120	37 4	114	37 4	107
" 4th May "	37 0	117	36 0	115	36 7	112	34 2	98

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492 lbs.—*contd.*

IN LONDON.

[Index Numbers—Price on 30th July, 1914, in the case of Choice White Karachi and that on the first date available in the case of other grades taken as 100.]

Date.	CHOICE WHITE KARACHI.		RED KARACHI.		DELHI.		CHOICE WHITE BOMBAY.		CLUB No. 1.		CLUB No. 2.	
	Price.	Index Num- bers.	Price.	Index Num- bers.	Price.	Index Num- bers.	Price.	Index Num- bers.	Price.	Index Num- bers.	Price.	Index Num- bers.
	<i>s. d.</i>		<i>s. d.</i>		<i>s. d.</i>		<i>s. d.</i>		<i>s. d.</i>		<i>s. d.</i>	
10th July, 1914	39 6 July-Aug.	100	...	...	...	...	...	...	...	...	...	...
1st August "	41 0	104	...	...	...	...	...	...	...	...	...	...
3rd September, 1914	46 0	116	...	...	...	...	...	...	...	...	...	...
1st October "	44 9	113	...	...	...	...	...	...	...	...	...	...
4th November "	48 3	122	...	...	...	...	...	...	...	...	...	...
3rd December "	50 6	128	50 0	100	...	...	...	...	...	...	...	...
16th " "	Nominal	...	...	...	50 9 May-June.	100	...	...	...	...	50 6 April-May Sellers.	100
30th " "	51 6 May-June.	130	53 0 Jany.-Feb.	106	52 0	102	...	...	...	...	52 0 April-May.	103
8th January, 1915	52 3 Do.	132	...	...	53 3 May-June.	105	...	...	...	...	53 6 Do.	106
4th February "	61 0 Do.	154	Nominal	...	61 4½ Do.	121	...	...	...	...	Nominal	...
25th " "	60 3 Do.	153	Do.	...	60 6 April-May.	119	...	...	...	...	64 6 Mar.-April.	126
4th March "	59 0 Do.	149	Do.	...	59 3 Do.	117	...	...	...	...	59 6 April-May.	118
8th April "	58 0 Do.	147	Unoffered	...	Unoffered	...	...	...	...	...	64 3 Do.	127
6th May "	66 3 June-July.	168	64 0 June-July.	128	65 0 May-June.	128	...	...	...	...	65 0 Do.	129
12th " "	63 9 Do.	161	63 3 Do.	126	64 3 Do.	127	66 0	100	67 0	100	...	...
4th June "	61 0 Do.	154	60 9 Do.	121	61 6 June-July.	121	62 9 June-July.	92	62 0 June-July.	98	61 0 June-July.	121
2nd July "	53 0 June	134	52 9 June.	105	53 3 June	105	53 9 Do.	7	53 3 Do.	79	52 9 Do.	104
23rd " "	56 0 July	142	55 7½ July.	111	56 3 July	111	56 9 July	83	56 3 July	84	55 9 July	110
6th August "	56 6	143	56 1½	112	56 9	112	57 3 Do.	84	56 9	85	56 1½	111
27th " "	54 0	137	56 1½	112	56 6	111	57 3 Do.	84	56 9	85	56 1½	111
3rd September, "	54 0 July, Sellers.	137	53 7½ July, Sellers.	107	...	...	Nominal	...	56 9 July, Sellers	85	...	...
24th Sept., '15 to 18th April 1916.	No sellers	...	...	...	...	...	...	...	...	...	...	...
19th April, 1916	61 0	154	60 0	120	...	...	...	...	...	...	...	...
28th April to 15th May 1916.	No sellers	...	...	...	...	...	...	...	...	...	...	...
19th May, 1916	83 0 May-June.	159	...	...	...	...	...	...	...	...	...	...
2nd and 9th June, 1916	Nominal	...	...	...	...	...	...	...	...	...	...	...
17th June, 1916	57 0 June-July.	144	...	...	...	...	...	...	...	...	...	...
23rd " "	55 0 June, Sellers.	139	...	...	...	...	...	...	...	...	...	...
27th " "	55 6, Sellers.	141	...	...	...	...	...	...	...	...	...	...
29th " June to 7th July, 1916.	Nominal	...	...	...	...	...	...	...	...	...	...	...
14th July, 1916	58 6 July-Aug.	148	...	...	...	...	...	...	...	...	...	...
22nd " "	59 0 Do.	149	58 6 July-Aug. Sellers.	117	...	...	...	...	...	...	...	...
28th " "	61 3 Do. Sellers.	155	...	...	...	...	...	...	...	...	...	...
4th August "	65 0 Aug.-Sept.	165	...	...	...	...	...	...	...	...	...	...
31st " "	72 6 Sept., Sellers.	184	Nominal	...	...	...	...	...	...	...	...	...
8th September 1916	73 0 Oct., Paid.	185	Do.	...	...	...	...	...	...	...	...	...
32nd " "	71 0 Do.	108	Do.	...	...	...	...	...	...	...	...	...
14th October "	73 9 Oct.-Nov. Sellers.	187	Do.	...	...	...	...	...	...	...	...	...
21st " "	75 6 Do.	191	Do.	...	...	...	...	...	...	...	...	...
3rd November "	79 0 Paid	200	Nominal	...	79 6 Sellers.	157	...	...	...	...	...	...
24th " "	81 0 Paid	205	Do.	...	79 6 Noml.	157	...	...	...	...	...	...
1st December "	82 0 Buyers	208	Do.	...	79 6 Do.	157	...	...	...	...	...	...
5th to 12th Jan. 1917.	No sellers	...	Do.	...	79 6 Do.	157	...	...	...	...	...	...
2nd February to 30th March 1917	82 0 Feb.-Mar. & Mar.-April.	208	No sellers.	...	79 6 Do.	157	...	...	...	...	...	...
4th April 1917	83 0 April-May	210	Do.	...	79 6 Do.	157	...	...	...	...	...	...
18th April to 4th May 1917	85 0 Do.	215	Do.	...	79 6 Do.	157	87 6	129	...	...	...	...

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492 lbs.—contd.
IN INDIAN PORTS—contd.

[Index Numbers—Prices for the week ending the 30th July, 1914=100.]

Date.	KARACHI.				BOMBAY (DELHI No. 1 White Paddy).		CALCUTTA Club No. 2.	
	WHITE (5% BARLEY, 3% DIRT, AND 30% BND).		RED (5% BARLEY, 3% DIRT, AND 32% BND).					
	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.
	s. d.		s. d.		s. d.		s. d.	
Week ending 29th June 1917	35 6	113	34 6	110	39 6	121	36 1	104
" 27th July	37 3	118	36 3	116	38 5	117	37 4	107
" 31st August	38 6	116	35 6	114	35 2	107	36 4	104
" 28th September	37 9	120	36 9	118	37 8	115	38 2	110
" 26th October	38 9	123	37 9	121	40 8	124	...	...
" 30th November	43 0	137	42 0	134	40 8	124	42 10	123
" 28th December	43 0	137	42 0	134	40 5	123	...	...
" 4th January, 1918	42 3	134	41 3	132	40 5	123	45 10	132
" 11th "	42 0	133	41 0	131	41 0	125	46 4	133
" 18th "	42 0	133	41 0	131	40 3	123	44 10	129
" 25th "	40 0	127	39 0	125	40 2	123	45 7	131
" 1st February	39 3	125	38 3	122	39 11	123	45 7	131
" 8th "	43 0	137	42 0	134	40 5	123	44 10	129
" 15th "	41 6	132	40 6	130	40 10	125	46 1	132
" 22nd "	42 6	135	41 6	133	40 10	125	48 10	140
" 1st March	42 6	135	41 6	133	41 3	126	51 1	147
" 8th "	42 6	135	41 6	133	41 1	125	48 4	139
" 15th "	42 0	133	41 0	131	40 6	124	40 4	116
" 22nd "	42 0	133	41 0	131	40 6	124	39 4	113
" 29th "	41 6	132	40 6	130	40 9	124	40 10	117
" 5th April	41 6	132	40 6	130	41 2	126	40 10	117
" 12th "	41 6	132	40 6	130	41 9	127	41 1	118
" 19th "	41 0	130	40 0	128	41 10	128	42 10	123
" 26th "	42 0	133	41 0	131	41 3	126	40 4	116
" 3rd May	42 0	133	41 0	131	42 1	128	39 4	113
" 10th "	42 0	133	41 0	131	43 5	133	39 10	114
" 17th "	42 0	133	41 0	131	43 9	134	40 4	116
" 24th "	42 6	135	41 6	133	43 7	133	41 1	116
" 31st "	42 6	135	41 6	133	43 11	134	40 4	116
" 7th June	42 0	133	41 0	131	42 6	130	41 1	118
" 14th "	42 0	133	41 0	131	46 8	142	40 10	117
" 21st "	41 6	132	40 6	130	42 10	131	40 10	117
" 28th "	41 6	132	40 6	130	48 1	147	40 4	116
" 5th July	41 6	132	40 6	130	47 8	146	41 7	120
" 12th "	41 6	132	40 6	130	49 8	152	43 4	125
" 19th "	43 6	135	41 6	133	49 9	152	44 10	129
" 26th "	43 0	137	42 0	134	50 7	154	45 1	130
" 2nd August	44 0	140	43 0	138	50 9	155	45 7	131
" 9th "	44 0	140	43 0	138	53 9	164	46 4	133
" 16th "	44 0	140	43 0	138	55 10	170	47 7	137
" 23rd "	44 0	140	43 0	138	53 7	164	51 10	149
" 30th "	44 0	140	43 0	138	55 3	169	48 1	138
" 6th September	44 0	140	43 0	138	56 2	172	50 10	146
" 13th "	45 0	143	44 0	141	59 6	182	50 10	146
" 20th "	46 0	146	45 6	146	60 5	184	55 10	160
" 27th "	52 0	165	51 6	165	61 10	189	72 3	208
" 4th October	52 0	165	51 6	165	56 11	174	70 3	202
" 11th "	53 0	168	52 6	168	56 7	173	59 9	172
" 18th "	53 0	168	52 6	168	56 4	172	...	...
" 25th "	53 0	168	52 6	168	57 3	175	59 4	171
" 1st November	53 0	168	52 6	168	57 3	175	65 9	189
" 8th "	53 0	168	52 6	168	68 1	208	62 9	180
" 15th "	54 0	171	53 6	171	68 1	208	61 9	177
" 22nd "	54 6	173	54 0	173	68 1	208	59 9	172
" 29th "	54 6	173	54 0	173	66 8	204	70 9	203
" 6th December	55 0	175	54 6	174	65 2	199	69 9	200
" 13th "	54 6	173	54 0	173	65 2	199	69 9	200
" 20th "	55 0	175	54 6	174	65 11	201	67 9	195
" 27th "	55 0	175	54 6	174	65 2	199	...	...
" 3rd January, 1919	55 0	175	54 6	174	65 2	199	66 9	192
" 10th "	56 0	178	55 6	178	64 5	197	61 9	177
" 17th "	56 0	178	55 6	178	62 3	190	63 9	183
" 24th "	55 6	176	55 0	176	62 7	191	63 6	183
" 31st "	55 6	176	55 0	176	62 11	192	63 6	183
" 7th February	55 6	176	55 0	176	63 8	194	64 9	186
" 14th "	55 6	176	55 0	176	63 8	194	65 0	187
" 21st "	56 6	179	56 0	179	61 10	189	64 3	185
" 28th "	59 6	189	59 0	189	60 0	183	63 9	183
" 7th March	60 6	192	60 0	192	60 0	183	63 3	182
" 14th "	58 6	186	58 0	186	57 1	174	60 9	175
" 21st "	58 6	186	58 0	186	57 1	174	62 3	179

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492 lbs.—*contd.*IN LONDON—*contd.*

[Index Numbers—Price on 30th July, 1914, in the case of Choice White Karachi and that on the first date available in the case of other grades taken as 100.]

Date.	CHOICE WHITE KARACHI.		RED KARACHI.		DELHI.		CHOICE WHITE BOMBAY.		CLUB No. 1.		CLUB No. 2.	
	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.
	<i>s. d.</i>		<i>s. d.</i>		<i>s. d.</i>		<i>s. d.</i>		<i>s. d.</i>		<i>s. d.</i>	
5th to 11th May '17	86 9 May-June quoted.	220	No Sellers	...	79 6 Noml.	157	87 6	129	...	...	...	...
18th May to 6th July.	86 9 ..	220	86 3	172	86 9	171	87 6	129	86 9	129	...	..
18th to 20th July.	86 9 ..	220	86 3 afloat	172	86 9 afloat	171	89 6	132	86 9	129	...	...
27th July to 10th Aug. 1917	No sellers. Nominal	...	...	...	...	...	...	...	...	...	..	...
17th to 24th Aug. '17	86 9 sellers	220	86 3 sellers	172	86 9 sellers	171	89 6 sellers	132	86 9 sellers	129	...	...
31st Aug. 1917	86 9 Nominal	220	86 3 Nom.	172	86 9 Nom.	171	89 6 Nom.	132	86 9 Nom.	129	..	...
7th September '17 to 2nd Jan. '18	78 0	197	77 6	155	77 6	153	79 0	116	..	...	78 0	154
3rd January to 17th October '18	80 0	203	79 6	159	79 6	157	81 0	119	...	...	80 0	158
18th October '18 to 6th January '19	80 0 afloat	203	80 0 afloat	160	80 0 afloat	158	80 0 afloat	118	...	...	80 0 afloat	158
7th January to 28th February '19.	Nothing offering	to London	...	...	...	...	...	...	...	...	...	...
1st March to 12th March '19.	80 0 afloat	203	80 0 afloat	160	80 0 afloat	158	80 0 afloat	118	...	...	80 0 afloat	158

NOTE.—The Indian price quotations are market, and not F. O. B., prices. The source of these quotations is the Prices Current published weekly by the Chambers of Commerce. The statistics for London are compiled from Reuter's telegrams.

FOREIGN SEA-BORNE TRADE DURING FEBRUARY, 1919.

REVIEW of the SEA-BORNE TRADE of BRITISH INDIA for the month of FEBRUARY, 1919, and for the eleven months ended February, 1919.

FOREIGN COMMERCE.

6 FOREIGN SEA-BORNE TRADE DURING FEBRUARY, 1919.

The trade returns of British India for February, 1919, as compared with those of its immediate predecessor, showed decreases in the import and export trade. The total imports of merchandise in February, 1919, were valued at R12,84 lakhs as against R17,94 lakhs in the preceding month, and the value of the exports was R20,53 lakhs as against R23,34 lakhs, and of the re-exports R1,39 lakhs as against R1,47 lakhs. Imports decreased by 28 per cent, exports by 12 per cent, and re-exports by 5 per cent. As compared with February, 1918, imports showed a decrease of 3 per cent, while exports showed an increase of 18 per cent, and re-exports of 81 per cent. A review of the trade of the eleven months ended February, 1919, will be found on page 7.

The most interesting features of the month, as compared with the corresponding month of the previous year, were (1) a considerable decrease in the exports of rice, wheat, barley, pulse, and tea, and (2) an increase in the shipments of raw and tanned hides and skins, linseed, raw cotton, raw jute, and raw wool.

The quantity of wheat shipped in February, 1919, was only 547 tons as against 14,816 tons in February, 1918. The shipments were made mainly to the Bahrein Islands, the Persian Gulf ports of Asiatic Turkey, Persia, Arabia, and Hongkong. Shipments of rice, not in the husk decreased to 60,262 tons from 150,636 tons in February, 1918. The exports of raw jute, raw cotton, and skins, raw and tanned increased as compared with the previous year. In the import trade, as compared with February, 1918, there were decreases in the imports of cotton twist and yarn and piecegoods grey, white, and coloured, matches, tea-chests, kerosene oil, and salt, while there were noticeable increases in the imports of iron or steel—sheets and plates, liquors, paper, and articles imported by post.

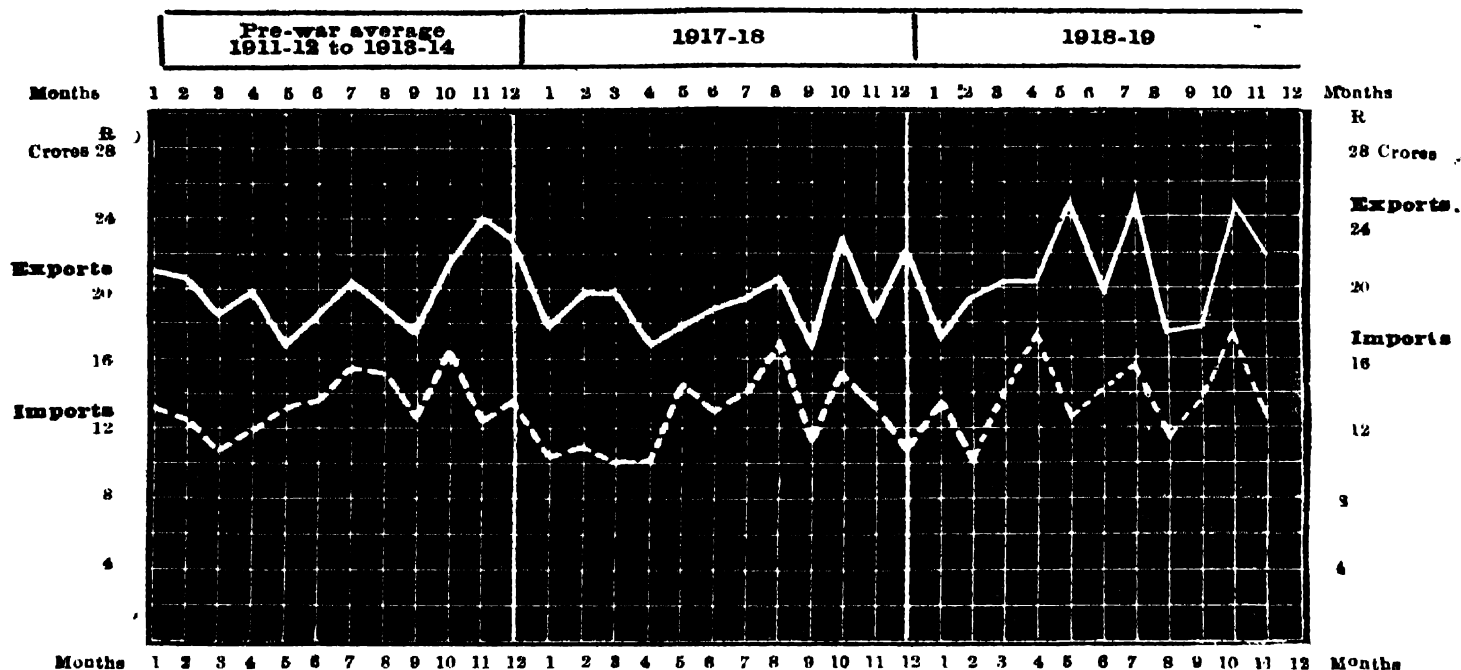
The following statement shows the monthly imports and exports of merchandise during October, 1918, to February, 1919, as compared with the corresponding months of the preceding year:—

	IMPORTS				EXPORTS, INCLUDING RE-EXPORTS			
	1918-19	1917-18	Increase (+) or decrease (-) in 1918-19 as compared with 1917-18.	Per cent	1918-19	1917-18	Increase (+) or decrease (-) in 1918-19 as compared with 1917-18	Per cent
	R(lakhs)	R(lakhs)	R(lakhs)		R(lakhs)	R(lakhs)	R(lakhs)	
October	15,78	14,01	+1,77	+13	24,86	19,53	+5,33	+27
November	11,49	16,80	-5,31	-32	17,20	20,56	-3,36	-16
December	13,20	11,34	+1,86	+16	17,36	16,82	+54	+3
January	17,94	15,31	+2,63	+17	24,81	23,12	+1,69	+7
February	12,84	13,24	-40	-3	21,92	18,31	+3,61	+20
TOTAL (5 months)	71,25	70,70	+55	+1	1,06,45	98,24	+8,21	+8

The chart showing the course of monthly imports and exports, including re-exports, from April, 1918, to February, 1919, as compared with the pre-war average, is appended below :—

MONTHLY IMPORTS AND EXPORTS FROM APRIL, 1917, TO FEBRUARY, 1919, AS COMPARED WITH THE PRE-WAR AVERAGE.

(Private merchandise only.)



The actual net excess of exports, including re-exports, over imports was R9.08 lakhs in February, and R 6.87 lakhs in January, 1919. The statement below shows the figures of imports and exports, including re-exports, during January and February of the years 1917, 1918, and 1919, and the actual net excess of exports over imports during the same periods :—

	1917		1918		1919		Actual net excess of exports over imports		
	Imports	Exports, including re-exports	Imports	Exports, including re-exports	Imports	Exports, including re-exports	1917	1918	1919
	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)
January	14.19	21.95	15.81	23.12	17.94	24.81	7.76	7.81	6.87
February	10.25	19.24	13.24	18.21	12.84	21.92	8.99	4.97	9.08

Comparisons with January, 1919.—As compared with January, 1919, the most noticeable changes * were :—

Under imports : an *increase* under iron or steel, sheets and plates (+R11 lakhs), but *decreases* under steel bars and channel (—R13 lakhs), mineral oils, other than kerosene (—R22 lakhs), chemicals (—R14 lakhs), hardware (—R14 lakhs), tea-chests (—R12 lakhs), cotton mill machinery (—R17 lakhs), cotton twist and yarn (—R66 lakhs), cotton piecegoods, grey (—R74 lakhs), white (—R10 lakhs), and coloured (—R35 lakhs), and sugar, 16 D. S. and above (—R42 lakhs).

Under exports : *increases* under coffee (+R14 lakhs), raw skins (+R36 lakhs), rape seed (+R11 lakhs), raw jute (+R13 lakhs), cotton piece goods (+R11 lakhs), jute gunnybags (+R1.28 lakhs), gunny cloth (+R81 lakhs), but *decreases* under gram (—R 13 lakhs), rice (—R1.26 lakhs), tea, black (—R23 lakhs), hides, tanned (—R1.02 lakhs), raw cotton (—R1.41 lakhs), raw wool (—R15 lakhs), linseed (—R32 lakhs), raw rubber, (—R47 lakhs), opium (—R26 lakhs), and cotton twist and yarn (—R56 lakhs).

NOTE.—Figures of exports are subject to correction.

* The articles of which the fluctuations were less than R10 lakhs are not specially noticed

Comparisons with February 1918.—As compared with February, 1918, the most noticeable changes * were :—

Under imports: *increases* under spirits (+R10 lakhs), mineral oils, other than kerosene (+R11 lakhs), paper (+R14 lakhs), iron or steel sheets and plates (+R21 lakhs), and articles imported by post (+R18 lakhs), but *decreases* under aniline dyes (—R12 lakhs), salt (—R13 lakhs), cotton twist and yarn (—R28 lakhs), kerosene oil (—R16 lakhs), cotton piecegoods, grey (—R23 lakhs), white (—R17 lakhs), and coloured (—R60 lakhs), tea-chests (—R17 lakhs), and matches (—R18 lakhs).

Under exports: *increases* under coffee (+R15 lakhs), raw skins (+R69 lakhs), linseed (+R81 lakhs), raw cotton (+R54 lakhs), raw hemp (+R27 lakhs), raw jute (+R1,07 lakhs), raw wool (+R20 lakhs), skins, tanned (+R84 lakhs), cotton piece goods (+R32 lakhs), jute gunny bags (+R20 lakhs),† but *decreases* under barley (—R35 lakhs), gram (—R30 lakhs), pulse (—R23 lakhs), rice (—R74 lakhs), wheat (—R21 lakhs), tea, black (—R63 lakhs), indigo (—R11 lakhs), cotton, twist and yarn (—R17 lakhs), and gunny cloth (—R17 lakhs).

VARIATIONS IN CLASSES.

The variations in February, 1918 and 1919, as compared with January, 1918 and 1919, respectively, according to the four main classes of merchandise are as follows :—

	January, 1918	February, 1918	Increase (+) or decrease (—)	January, 1919	February, 1919	Increase (+) or decrease (—)
	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)
IMPORTS						
1. Food, drink, and tobacco	2,76	2,51	—25	3,54	2,55	—99
2. Raw materials and produce and articles mainly unmanufactured	82	54	—28	79	44	—35
3. Articles wholly or mainly manufactured	11,29	9,87	—1,42	13,14	9,46	—3,68
4. Miscellaneous and unclassified	44	32	—12	47	39	—8
	—	—	—	—	—	—
Total	15,31	13,24	—2,07	17,94	12,84	—5,10
EXPORTS						
1. Food, drink, and tobacco	6,01	5,11	—90	4,61	3,09	—1,52
2. Raw materials and produce and articles mainly unmanufactured	9,32	5,22	—4,10	10,89	9,13	—1,76
3. Articles wholly or mainly manufactured	6,57	6,91	+34	7,66	8,17	+51
4. Miscellaneous and unclassified	19	20	+1	18	14	—4
	—	—	—	—	—	—
Total	22,09	17,44	—4,65	23,34	20,53	—2,81

* The articles of which the fluctuations were less than R10 lakhs are not especially noticed.

† The quantity of jute gunny bags exported decreased. The increase in value was due to higher prices.

COMPARISON WITH THE IMPORTS AND EXPORTS OF THE
PRECEDING MONTH (JANUARY, 1919)*

I.—Imports.

A DECREASE IN THE IMPORTS OF SALT AND OF SUGAR.

The imports of food, drink, and tobacco in February, 1919, decreased by R99 lakhs, as compared with the preceding month, to R2,55 lakhs. The imports of sugar, 16 D. S. and above, in February, 1919, decreased in quantity by 20 per cent to 45,879 tons and in value by 23 per cent, as compared with the preceding month (January, 1919). Imports from all the principal contributing countries decreased. In the eleven months ended February, 1919, the imports of sugar, 16 D. S. and above, amounted to 466,369 tons, valued at R14,01 lakhs, as against 404,481 tons, valued at R13,01 lakhs, in the corresponding period of the previous year. The imports of salt in February, 1919, decreased by 6,349 tons to 46,475 tons.

A DECREASE IN THE IMPORTS OF RAW COTTON.

The value of the imports of raw materials in February, 1919, decreased by R35 lakhs to R44 lakhs. The quantity of cotton, raw, imported in February, 1919, decreased by 68 per cent, as compared with the preceding month, to 1,402 cwts.

A DECREASE IN THE IMPORTS OF COTTON YARN AND COTTON PIECE GOODS AND
STEEL BARS AND CHANNEL.

The value of the imports of manufactured articles in February, 1919, decreased by R3,68 lakhs to R9,46 lakhs. The quantity of cotton yarn imported in February, 1919, decreased by 64 per cent to 1,691,225 lbs. The imports of cotton piecegoods, including fents, in February, 1919, decreased by 31 million yards or 30 per cent to 75 million yards, and the value (R3,32 lakhs) decreased by 27 per cent. Grey goods decreased by 19 million yards or 29 per cent to over 46 million yards, white goods by 2½ million yards or 13 per cent to nearly 18 million yards, and coloured goods by 8½ million yards or about 50 per cent to 10 million yards. In the eleven months ended February, 1919, the total imports of cotton piecegoods amounted to 1,014 million yards, valued at R46,09 lakhs, as against 1,497 million yards, valued at R47,45 lakhs, in the corresponding period of the previous year. Bars and channel (steel) fell by 53 per cent to 1,719 tons in February, 1919.

II.—Exports.

A DECREASE IN THE EXPORTS OF RICE AND OF WHEAT.

The exports of food, drink, and tobacco decreased in February, 1919, by R1,52 lakhs, as compared with the preceding month, to R3,09 lakhs.

Exports of rice, not in the husk, decreased in February, 1919, as compared

<i>Exports of Rice, not in the husk.</i>		January 1919.	February 1919.
		Tons	Tons
To United Kingdom	.	14,483	14,570
„ Ceylon	.	44,129	21,852
„ Straits Settlements	.	42,681	8,791
„ Egypt	.	36,754	7
„ West Indies	.	4,298	4,489
Total (including other countries)	.	164,863	60,262

R22 crores, as against 1,542,308 tons, valued at nearly R17 crores in the corresponding period of the previous year. Exports of wheat fell by 60 per cent to 547 tons, valued at R1,24,000. In the eleven months ended February, 1919, the total exports of wheat amounted to 494,402 tons, as against 1,378,816 tons in the corresponding period of the previous year.

*Comparison is made with the previous month, and not with the corresponding month of last year, owing to the present abnormal circumstances brought about by the war.

A LARGE DECREASE IN THE EXPORTS OF TEA.

Shipments of tea in February, 1919, decreased by 17 per cent to 25 million lbs as compared with those of the preceding month. The United Kingdom took 23 million lbs as against nearly 28 million lbs in January, 1919. The total exports in the eleven months ended February, 1919, amounted to 305 million lbs, as against 322 million lbs in the corresponding period of 1917-18.

A DECREASE IN THE EXPORTS OF RAW COTTON AND OF RAW WOOL,
AND AN INCREASE IN THE EXPORTS OF RAW JUTE,

The value of the exports of Raw materials decreased by R1,76 lakhs to R9,13

Exports of raw cotton.

	January, 1919. Tons	February, 1919. Tons
Raw cotton		
To Japan	22,106	14,167
„ United Kingdom	3,092	2,351
„ France	702	868
„ Indo-China	312	606
Total (including other countries)	26,377	18,061

lakhs. The marginal table shows the exports of raw cotton and jute to the principal countries. The shipments of raw cotton decreased in February, 1919, by 31 per cent to 18,061 tons, valued at R2,91 lakhs. Exports to Japan and the United Kingdom decreased. In the eleven months ended February, 1919, the exports fell by 53 per cent to 149,997 tons, valued at R 24,81 lakhs. The exports of raw jute in February, 1919, increased by 17 per cent to 43,796 tons and the value thereof rose by 8 per cent to R1,68 lakhs. Exports to the United States, France, Italy, and Japan increased, while those to the United Kingdom decreased. In the eleven months ended February, 1919, the exports amounted to 370,586 tons, valued at R11,62 lakhs, as against 248,568 tons, valued at R5,82

Exports of raw jute.

	January, 1919. Tons	February, 1919. Tons
Raw jute.		
To United Kingdom	14,647	12,969
„ France	10,293	14,291
„ Italy	...	10,687
„ Japan	269	455
„ United States	446	5,193
„ Brazil	11,154	...
Total (including other countries)	37,480	43,796

lakhs, in the corresponding period of the previous year. The exports of raw wool in February, 1919, decreased to 1,898,982 lbs from 3,280,622 lbs in the preceding month.

AN INCREASE IN THE EXPORTS OF JUTE, GUNNY BAGS AND GUNNY CLOTH.

The value of the exports of Manufactured articles increased by R51 lakhs

Exports of jute gunny bags.

	January, 1919. No.	February, 1919. No.
Jute gunny bags		
To United Kingdom	22,000	1,279,800
„ France	3,784,000	...
„ Java	1,345,000	2,326,000
„ United States	...	5,159,000
„ Argentine Republic	...	4,605,000
„ Chile	...	6,887,000
„ Australia and New Zealand.	17,000	9,919,000

to R8,17 lakhs. Exports of jute gunny bags increased by 167 per cent in number and 147 per cent in value. The marginal table shows the exports to the principal countries. Shipments to the principal importing countries except France increased considerably. In the eleven months ended February, 1919, the exports fell by 20 per cent to 542 millions, valued at R20,54 lakhs. Exports of jute gunny cloth showed a large increase and amounted to over 132 million yards, valued at R2,75 lakhs. It will be seen from the marginal table that shipments to the United States, France, Canada, and the Argentine Republic increased while those to the United Kingdom decreased. In the eleven months ended February, 1919, the exports decreased by 1 per cent to 1,051 million yards, while the value thereof increased by nearly 50 per cent.

Jute gunny cloth.	TOTAL (INCLUDING OTHER COUNTRIES)	No. 16,587,000 tons 14,440	44,329,000 37,131
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Exports of jute gunny cloth.

	January, 1919. yards.	February, 1919. yards.
Jute gunny cloth.		
To United Kingdom	16,836,000	9,857,000
„ France	4,739,000	5,958,000
„ Canada	1,570,000	2,680,000
„ United States	50,545,000	74,844,000
„ Argentine Republic	...	29,082,000
TOTAL (INCLUDING OTHER COUNTRIES)	yards 76,591,000 tons 19,777	132,317,000 34,147

ELEVEN MONTHS ENDED FEBRUARY, 1919.

The summary of the results for the eleven months ended February, 1919, as compared with the corresponding period of 1913-14 (pre-war eleven months) and of 1917-18, is as follows:—

	April to February, 1913-14 (Pre-war year).	April to February, 1917-18.	April to February, 1918-19.	Increase (+) or decrease (−) per cent as compared with 1917-18.
Merchandise (private)—	R (lakhs)	R (lakhs)	R (lakhs)	
Exports, including Re-exports	2,25,39	2,08,85	2,23,01	+ 9
Imports	1,67,79	1,39,51	1,53,73	+ 10
Actual net excess of exports over imports	57,60	69,34	74,28	+ 7

NOTE.—The export figures for the eleven months ended February, 1918 and 1919, are subject to correction.

In the eleven months ended February, 1919, exports, including re-exports, were higher by R19,16 lakhs or 9 per cent than in 1917-18, and by R2,62 lakhs or 1 per cent than in 1913-14. In the same period imports were higher by R14,27 lakhs or 10 per cent than in 1917-18, but less by R14,01 lakhs or 8 per cent than in 1913-14. The net excess of exports over imports in these eleven months was R74 crores, as compared with R69 crores in 1917-18 and nearly R58 crores in 1913-14. The total value of merchandise increased by nearly R34 crores, or about 10 per cent, to R3,82 crores.

TRADE IN THE ELEVEN MONTHS ENDED FEBRUARY, 1919.

In the eleven months ended February, 1919, as compared with the corresponding period of the preceding year, the quantity of imported cotton piece goods decreased by 453 million yards or 30 per cent, and the value (R46 crores) decreased by over R1 crore or 3 per cent. The value of cotton twist and yarn imported, increased by nearly R4,48 lakhs, the receipts from Japan being nearly 27 million lbs, valued at R5,20 lakhs, of articles imported by post by R1,59 lakhs, of salt by R19 lakhs, of silk piece goods by R68 lakhs, of raw cotton by R80 lakhs, of aniline and alizarine dyes by R22 lakhs, of sugar 16 D. S. and above by R1,00 lakhs, of paper by R42 lakhs, of betelnuts by R38 lakhs, of spirits by R38 lakhs, of steel bars and channel by R1,50 lakhs, of ale, beer, and porter by R18 lakhs, and of cotton mill machinery by R40 lakhs, while motor cars and motor cycles decreased by R39 lakhs, jute mill machinery by R20 lakhs, cotton hosiery by R17 lakhs, and wood (timber) by R49 lakhs. Under exports, the quantity of rice, not in the husk, increased by 416,196 tons and the value by R5,51 lakhs, while wheat showed a decrease of 884,414 tons in quantity and R10,74 lakhs in value. The quantity of raw cotton exported decreased by 167,668 tons and the value thereof by R9,91 lakhs. The quantity of raw jute exported showed an increase of 122,018 tons or nearly 49 per cent. The value of jute gunny bags exported increased by R2,99 lakhs and of gunny cloth by R9,53 lakhs, of skins, tanned, by R37 lakhs, of tea by R95 lakhs, of hides, tanned, by R1,77 lakhs, and of seeds by R3,04 lakhs, while the value of raw hides decreased by R85 lakhs and pulse by R2,19 lakhs.

Comparing the values of the imports and exports during the eleven months ended February, 1919, with those in the corresponding period of 1918, the chief increases and decreases are as follows:—

I.—Imports.

Increases

	R		R
	(thousands)		(thousands)
Cotton, twist and yarn	4,47,59	Hardware	34,25
„ grey piece goods	3,99,92	Mineral oil other than kerosene	34,18
Articles imported by post	1,58,65	Railway carriages, etc.	32,42
Métals, steel bars and channel	1,49,51	Tobacco, cigarettes	28,51
Sugar, 16 D. S. and above	99,74	Paints and colours	27,49
Cotton, raw	79,54	Aniline and alizarine dyes	22,00
Silk piece goods	68,35	Tea	20,65
„ yarn, noils etc.	11,01	Salt	19,15
Woollen piece goods	68,35	Ale, beer, and porter	18,20
Paper (excluding pasteboard)	41,53	Coal	15,96
Cotton mill machinery	39,79	Locomotive Engines	15,85
Spices, betelnuts	38,45	Earthenware and porcelain	15,05
Spirits	38,40	Instruments, electrical	14,62
		Tin, unwrought, etc.	11,49

Decreases

Cotton piece goods, coloured	4,14,02	Precious stones and pearls, unset	28,16
„ „ white	1,19,14	Silk, raw	21,11
Matches	57,59	Jute mill machinery	19,81
Kerosene oil	50,20	Chemicals	18,61
Wood (timber)	49,43	Cotton, hosiery	16,82
Motor cars and motor cycles	38,70	Soap	14,42
Glass and glassware	36,84	Horses	12,02
Cement	34,87		

II.—Exports.

Increases

	R (thousands)		R (thousands)
Jute manufactures, gunny cloth	9,52,53	Opium	82,29
Jute, raw	5,79,87	Castor seed	65,65
Rice	5,51,70	Rapeseed	62,54
Linseed	3,66,21	Hemp, raw	45,84
Jute Manufactures, gunny bags	2,99,46	Rubber, raw	38,94
Hides, tanned	1,77,47	Skins, tanned	37,13
Cotton piece goods	1,53,87	Wood, teak	23,24
Skins, raw	1,11,02	Articles exported by post	20,14
Wool, raw	98,18	Gram	18,77
Tea, black	94,37	Silk, raw	15,97
Coconut oil	85,78		

Decreases

Grain, pulse, etc.—Barley	95,39	Hides and skins—	
Pulse	2,19,03	Hides, raw	84,82
Wheat	10,74,32	„	35,92
Wheat flour	66,09	Manganese ore	12,00
Cotton, raw	9,91,36	Coir manufactured	11,85
twist and yarn	95,43	Coal	10,16
Seeds—Copra	19,40		
Groundnuts	1,36,58		
Sesamum	26,50		

Imports of Foreign Merchandise.

In the following table are shown the quantities and values of the principal articles of import during the eleven months ended February, 1919, as compared with the figures for the corresponding period of 1917-18:—

Principal Articles	Quantity		Value		Increase (+) or decrease (—) in the eleven months ended February, 1919, as compared with the corresponding period of 1917-18	
	1917-18	1918-19	1917-18	1918-19	Quantity	Value
	(thousands)	(thousands)	Rs (thousands)	Rs (thousands)	(thousands)	Rs (thousands)
Apparel (excluding haberdashery, hosiery, and boots and shoes)	—	—	1,21,76	1,62,00	—	+ 40,24
Carriages and carts (including cycles and motor cars)	—	—	96,30	57,81	—	— 38,49
Chemicals	—	—	2,51,63	2,33,02	—	— 18,61
Coal tons	19	63	5,76	21,72	+ 44	+ 15,96
Drugs and medicines	—	—	1,24,00	1,32,50	—	+ 8,50
Dyes, aniline and alizarine . . lbs.	1,936	3,456	96,68	1,08,68	+ 1,520	+ 22,00
Fruits and vegetables	—	—	90,57	86,58	—	— 3,99
Glass and glassware	—	—	1,52,32	1,15,48	—	— 36,84
Hardware	—	—	2,46,62	2,50,87	—	+ 34,25
Instruments, apparatus, etc.	—	—	1,60,85	1,89,81	—	+ 28,96
Liquors gals.	3,172	3,318	2,33,27	3,05,08	+ 146	+ 71,81
Machinery of all kinds, including belting for machinery	—	—	4,89,19	5,13,91	—	+ 24,72
Matches gross	15,792	10,486	2,12,66	1,55,07	— 5,306	— 57,59
Metals—iron and steel . . . tons	143	162	7,14,78	11,15,76	+ 19	+ 4,00,98
„ copper cwts	41	52	55,92	61,26	+ 11	+ 5,34
Oils—mineral gals.	56,010	52,572	3,17,96	3,01,94	— 3,438	— 16,02
Paper and pasteboard	—	—	2,01,06	2,50,50	—	+ 49,44
Provisions and oilman's stores	—	—	1,61,69	1,78,57	—	+ 16,88
Railway plant and rolling-stock	—	—	47,91	93,41	—	+ 45,50
Salt tons	300	375	1,95,11	2,14,29	+ 75	+ 19,15
Spices lbs	123,652	139,487	1,74,32	2,06,38	+ 15,835	+ 32,06
Stationery	—	—	57,60	64,53	—	+ 6,93
Sugar, 16 D. S. and above . . cwts	8,080	9,327	13,00,93	14,00,67	+ 1,237	+ 99,74
Tea lbs	9,055	9,782	57,09	77,74	+ 727	+ 20,65
Textiles—						
Cotton, raw cwts	46	88	35,07	1,14,61	+ 42	+ 79,54
„ twist and yarn . . . lbs	18,127	35,802	4,00,13	8,47,72	+ 18,675	+ 4,47,59
„ grey piece goods . . yards	601,514	580,906	17,54,83	21,54,75	— 70,608	+ 3,99,92
„ white „ „ . . „	424,835	270,418	18,56,45	12,87,31	— 214,417	— 1,19,14
„ coloured „ „ . . „	380,111	219,088	15,45,92	11,31,90	— 161,023	— 4,14,02
„ other sorts of manufac- tures	—	—	3,28,26	8,01,66	—	— 28,60
Silk, raw lbs	1,503	1,284	1,14,29	98,18	— 518	— 21,11
„ manufactures	—	—	2,64,61	3,42,82	—	+ 77,72
Woollen manufactures	—	—	2,01,03	2,06,60	—	+ 5,57

Exports of Indian Merchandise.

The table below shows the quantities and values of the principal articles of Indian merchandise exported during the eleven months ended February, 1919, as compared with the figures for the corresponding period of 1917-18 :—

Principal Articles	Quantity		Value		Increase (+) or decrease (-) in the eleven months ended February, 1919, as compared with the corresponding period of 1917-18			
	1917-18	1918-19	1917-18	1918-19	Quantity	Value		
	(thousands)	(thousands)	Rs	Rs	(thousands)	(thousands)		
Chemicals—saltpetre	owts	403	449	78,80	87,71	+ 46	+ 8,91	
Coal	tons	252	119	21,30	13,14	-133	-10,16	
Coffee	owts	162	144	81,74	73,65	-18	-8,09	
Coir	"	374	238	43,53	31,85	-136	-11,68	
Dyes—indigo	"	25	32	1,28,77	1,24,80	+ 7	-3,97	
myrobalans	"	786	651	46,61	38,77	-147	-7,84	
Grain, pulse, and flour—								
Rice, in the husk	"	400	455	12,62	13,69	+ 55	+ 1,07	
Rice, not in the husk	"	30,846	39,170	16,64,38	22,14,99	+ 8,324	+ 5,50,61	
Wheat	"	27,576	9,888	17,81,33	7,07,01	-17,688	-10,74,32	
Wheat flour	"	1,274	519	1,83,37	67,28	-755	-66,09	
Barley	"	6,610	4,522	3,71,62	2,76,23	-2,038	-93,39	
Gram and maize	"	7,023	5,906	3,69,08	3,49,58	-117	-19,50	
Jawar and bajra	"	257	120	14,26	8,97	-137	-5,29	
Pulse	"	3,586	1,157	2,91,32	75,28	-2,429	-2,19,04	
Hides and skins—								
Hides, raw	"	402	316	2,95,23	2,10,41	-86	-84,82	
Skins, "	"	380	406	4,17,57	5,28,59	+ 26	+ 1,11,02	
Hides tanned or dressed	"	359	472	4,83,09	6,60,55	+ 113	+ 1,77,46	
Skins "	"	37	42	1,47,27	1,84,40	+ 5	+ 37,13	
Lac—shell								
Manures	tons	32	41	38,76	55,06	+ 9	+ 16,30	
Manganese ore	"	400	338	77,74	65,74	-62	-12,00	
Wolfram	"	4	4	98,39	1,02,37	...	+ 3,98	
Mica	owts	59	54	76,50	87,44	-5	+ 10,94	
Castor oil	gals	1,980	1,394	36,06	35,20	-586	-86	
Coconut oil	"	2,599	6,694	49,33	1,35,16	+ 4,035	+ 85,78	
Oilseeds	owts	1,564	1,501	64,00	72,59	-63	+ 8,59	
Opium	"	10	13	1,93,45	2,75,74	+ 3	+ 82,29	
Rubber, raw	lbs	7,925	10,881	1,52,38	1,01,33	+ 2,956	+ 88,95	
Seeds—total	owts	8,377	9,115	7,47,59	10,62,09	+ 738	+ 3,04,50	
Castor	"	1,644	1,477	1,45,46	2,11,11	-167	+ 65,65	
Copra	"	117	7	21,04	1,62	-110	-19,40	
Cotton seed	"	31	26	1,29	1,56	-5	+ 27	
Linseed	"	2,714	5,407	2,47,22	6,13,44	+ 2,693	+ 3,66,22	
Tea	lbs	322,510	305,135	15,67,94	16,62,71	-17,385	+ 94,80	
Textiles—								
Cotton, raw (including waste)	owts	6,353	3,009	34,72,40	24,85,24	-3,344	-9,87,16	
" twist and yarn	lbs	114,853	51,711	6,67,62	5,72,19	-62,642	-95,43	
" piece goods	yards	142,536	134,422	4,04,49	5,57,87	-14,114	+ 1,53,38	
Hemp, raw	owts	326	443	86,48	1,81,32	+ 116	+ 45,84	
Jute, raw	tons	249	371	5,82,21	11,61,58	+ 122	+ 5,79,37	
" gunny bags {	Sacking	no.	266,590	271,940	12,11,50	15,35,86	+ 5,250	+ 3,24,36
	Hessian	"	407,117	289,983	5,43,01	5,18,12	-137,194	-24,89
	Total	"	673,707	561,923	17,54,51	20,53,98	-131,784	+ 2,99,47
" gunny cloth {	Sacking	yards	18,378	24,681	32,91	56,44	+ 6,253	+ 23,53
	Hessian	"	1,042,660	1,026,692	18,87,16	28,16,16	-16,068	+ 9,29,00
	Total	"	1,061,038	1,051,373	19,20,07	28,72,60	-9,815	+ 9,52,53
Wool, raw	lbs	36,681	38,410	8,36,35	4,34,52	+ 1,729	+ 98,17	
Wood, teak	cubic tons	14	25	29,96	52,20	+ 11	+ 22,24	
Other timber	"	1	3	1,03	2,88	+ 2	+ 1,85	

NOTE.—These figures are subject to correction.

TRADE BY PROVINCES.

The total imports and exports, including re-exports, of private merchandise into and from the several maritime provinces during the month of February, 1919, as compared with those of January, 1919, are stated below :—

	IMPORTS		EXPORTS, INCLUDING RE-EXPORTS	
	January, 1919	February, 1919	January, 1919	February, 1919
	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)
Bengal	7,33	5,10	3,23	10,65
Bombay	7,66	5,38	9,50	6,98
Sind	87	63	1,41	67
Madras	1,03	55	3,14	1,95
Burma	85	1,18	2,48	1,72
Total	17,94	12,84	24,81	21,92

Under imports, Bengal showed a decrease of 30 per cent, Bombay of 32 per cent, Madras of 47 per cent, and Sind of 28 per cent, while Burma showed an increase of 39 per cent. Under exports, Bengal showed an increase of 29 per cent, but Sind showed a decrease of 52 per cent, Burma of 31 per cent, Bombay of 27 per cent, and Madras of 38 per cent. These comparisons are with the preceding month (January, 1919).

BALANCE OF TRADE.

The following table takes into account the imports and exports of merchandise on private account only :—

	Eleven months, April to February, 1917-18(a)	Eleven months, April to February, 1918-19(a)
	R (lakhs)	R (lakhs)
Exports of Merchandise, including Re-exports *	2,03,85	2,28,01
Imports	1,39,51	1,53,78
Excess of Exports over Imports	99,34	74,23
Net imports of Gold	†	†
„ „ „ Silver	†	†
Net Imports of Treasure	†	†
Council Bills and Telegraphic Transfers paid in India	46,35	30,91
Sterling Bills on London sold in India	...	6,49
Enfaced Rupee paper (net imports)	82	—26
Interest on Enfaced Rupee paper	27.7	25.8
Net Balance of Trade	†	†
	February, 1918	February, 1919
Average rate of exchange	16.908	18.031 (b)

In the eleven months ended February, 1919, the excess of exports over imports of private merchandise was R74,23 lakhs, as against R69,34 lakhs in the corresponding period of 1917-18 and R57,60 lakhs in the same period of 1913-14. As the publication of treasure figures has been temporarily discontinued, it is not possible to give here the net (private) exports from April to February, nor the net balance of trade in the same period. It may, however, be of interest to note that the net (private) exports were higher than those of 1917-18 and also of 1916-17. The balance of trade, so far as shown by the statistics of merchandise, treasure, Council Bills, and Enfaced Rupee paper in the eleven months ended February, 1919, was in favour of India, while in the corresponding period of 1917-18 it was against India. In the same period of 1916-17 the balance was in favour of India.

The amount of Council Bills and Telegraphic Transfers paid in India in the eleven months ended February, 1919, was R30,91 lakhs, of which R21,52 lakhs were paid through the Paper Currency Reserve and R9,39 lakhs through the Treasuries; but Reverse Council Bills were sold to the extent of R6,49 lakhs during the period, the net imports of funds by Council Bills thus amounting

* Exclusive of Government transactions (other than articles of national importance in the case of exports).

† Temporarily discontinued.

(a) The figures of exports of merchandise are subject to correction.

(b) Demand rate.

to Rs24,42 lakhs. In the eleven months ended February, 1918, the amount was Rs46,35 lakhs, of which Rs2,07 lakhs† were paid through the Gold Standard Reserve, Rs12,98 lakhs through the Paper Currency Reserve, and Rs31,30 lakhs through the Treasuries. In the eleven months ended February, 1917, the amount of Council Bills paid was Rs41,48 lakhs. As regards Enfaced Rupee paper, about Rs51 lakhs represented the amount of paper enfaced to London and over Rs24 lakhs the amount re-transferred from London in the eleven months, April, 1918, to February, 1919, while in the corresponding period of 1917-18, about Rs12 lakhs represented the amount of paper enfaced to London and Rs94 lakhs the amount re-transferred from London.

DECLARED VALUE PER UNIT OF SELECTED ARTICLES.

The declared values per unit of certain selected articles imported and exported during February, 1914, 1918, and 1919, are noted below :—

Imports	FEBRUARY			Exports	FEBRUARY		
	1914	1918	1919		1914	1918	1919
	R A. P.	R A. P.	R A. P.		R A. P.	R A. P.	R A. P.
Coal ton	18 0 3	45 2 9	24 9 3	Coal ton	8 4 3	11 9 6	12 1 2
Sugar, 16 D. S. and above cwt	8 10 10	16 14 1	15 5 4	Coffee cwt	59 1 0	55 14 3	59 2 8
Cotton, twist and yarn . lb	0 15 5	1 9 5	2 6 3	Indigo "	207 13 4	430 11 7	477 12 11
" grey, piecegoods . yard	0 2 7	0 3 7	0 6 3	Rice, not in the husk . "	5 4 5	5 1 6	6 9 2
" white "	0 2 10	0 4 0	0 7 11	Wheat "	5 11 4	7 6 0	11 4 7
" coloured "	0 3 6	0 5 9	0 9 7	Manganese ore . . . ton	16 9 8	25 13 0	19 3 7
				Tea lb	0 8 2	0 7 8	0 8 1
				Cotton, raw cwt	37 12 0	63 5 7	80 10 1
				Jute, raw bale	69 10 3	35 13 3	68 9 4
				" gunny bags . . . no.	0 5 2	0 4 10	0 7 9
				" gunny cloth . . . yard	0 2 4	0 4 1	0 3 4

As compared with the corresponding month of the previous year (February, 1918), under imports, the declared unit value of cotton piecegoods, white, rose in February, 1919, by 98 per cent, coloured by 67 per cent, and grey by 74 per cent, and of cotton twist and yarn by 50 per cent, while that of sugar fell by 9 per cent and of coal by 45 per cent. Under exports, raw cotton showed an increase of 27 per cent, raw jute of 91 per cent, coal of 4 per cent, coffee of 6 per cent, rice of 30 per cent, wheat of 53 per cent, tea of 5 per cent, and indigo of 11 per cent.

CUSTOMS REVENUE.*

The following table shows the gross Indian sea customs revenue (excluding salt revenue) collected on principal articles in February, 1919, as compared with January, 1919, and February, 1918 and 1914 :—

	February, 1914 (pre-war month)	February, 1918	January, 1919	February, 1919	Increase (+) or decrease (—) in February, 1919, as compared with		
	R (thousands)	R (thousands)	R (thousands)	R (thousands)	January, 1919 (thousands)	February, 1918 (thousands)	February, 1914 (thousands)
IMPORT DUTY							
Special duties	48	13(a)	46(a)	48(a)	+2	+85	—
Arms	12,36	10,25	10,52	10,29	-23	+4	-2,07
Liquors	4,35	2,19(b)	21(b)	30(b)	+9	-1,89	-4,05
Petroleum	10,07	—	—	—	—	—	-10,07
Silver bullion and coin . . .	—	4	39	19	-20	+15	—
" manufactures	5,13	16,57(c)	17,93(c)	14,72(c)	-3,21	-1,85	+9,59
Sugar	2,14	5,83	9,39	5,41	-3,98	+5	+3,27
Tobacco	—	—	—	—	—	—	—
Duty at 2½ per cent	—	75	1,85	1,49	-36	+74	—
Machinery	1,55	1,42	3,46	2,15	-1,31	+73	+60
Metals—Iron and steel . . .	—	14	75	31	-44	+17	—
Railway plant and rolling stock	—	—	—	—	—	—	—
Duty at 7½ per cent	—	—	—	—	—	—	—
Articles of food and drink, excluding sugar and vinegar	2,39	4,22	6,67	3,82	-2,85	-40	+1,48
Raw materials, etc.	1,32	2,37	4,83	2,22	-2,61	-15	+90
Articles wholly or mainly manufactured—	—	—	—	—	—	—	—
Cotton manufactures	14,49	35,02	34,59	26,17	-8,42	-8,85	+11,68
Others	16,03	25,15	34,27	24,72	-9,55	-43	+8,69
Total Import duty (including other articles) . . .	71,27	1,04,96	1,32,50	94,28	-38,22	-10,68	+23,01
EXPORT DUTY							
Jute	—	18,00	19,67	22,79	+3,12	+4,79	—
Rice	19,35	9,30	8,44	3,72	-4,72	-5,48	-15,61
Tea	—	4,89	3,27	3,69	+42	-1,20	—
Total Export duty	19,35	32,09	31,38	30,20	-1,18	-1,69	+10,85

The customs duty figures are an index to the volume of the import trade only, since under exports jute, rice, and tea only are subject to duty. In the eleven months ended February, 1919, the import duties increased to over R11,48 lakhs from nearly R11,10 lakhs in the same period of 1917-18, and the export duties rose to over R3,42 lakhs from nearly R2,91 lakhs. The grand total of gross Indian sea and land customs revenue (excluding salt revenue) in the eleven months, April to February, 1918-19, amounted to over R16,76 lakhs, as compared with nearly R15,13 lakhs in the same period of last year.

SHIPPING.

The following table shows the number and tonnage (net register tonnage) of vessels which entered and cleared with cargoes at ports in British India during February, 1919, as compared with January, 1919, and February, 1918 and 1914 :—

Entered with cargoes.

	STEAMERS.		SAILING VESSELS.		TOTAL.	
	No.	Tons.	No.	Tons.	No.	Tons.
February, 1919	133	274,140	91	10,087	224	284,227
January, 1919	166	335,894	103	11,202	269	347,096
February, 1918	172	325,000	140	13,456	312	338,456
February, 1914 (pre-war month)	189	518,406	43	3,505	232	521,911

Cleared with cargoes.

February, 1919	154	349,569	216	25,014	370	374,583
January, 1919	193	394,068	275	28,331	468	422,399
February, 1918	192	396,681	393	34,604	585	371,285
February, 1914 (pre-war month)	250	669,936	137	12,508	387	682,444

The total tonnage entered and cleared with cargoes in February, 1919, as compared with that in the preceding month (January, 1919) and in the corresponding month of 1914 and 1918, is shown in the last column of the table above. In the month of February, 1919, there were 224 arrivals* and 370 sailings† with cargoes, in and from India. As regards tonnage, if a comparison be made with February, 1914, the corresponding pre-war month, it will be seen that there was a decrease in the tonnage of vessels cleared with cargoes of 307,861 tons or 45 per cent. The decrease in the entries (with cargoes) amounted to 237,684 tons or 46 per cent.

The shipping clearances with cargoes in the foreign trade from the ports of British India in the eleven months, April to February, 1918-19, as compared with the corresponding period of 1913-14, *i.e.*, before the war broke out, were as follows :—

	TONNAGE (NET REGISTER TONNAGE) CLEARANCES IN THE ELEVEN MONTHS, APRIL TO FEBRUARY.	
	1913-14 (Pre-war period).	1918-19
British ships (including British Indian)	5,646,986	3,093,472
Foreign ships	1,745,439	1,438,161
TOTAL	7,392,425	4,531,633

In 1918-19, as against 1913-14, the total tonnage clearances with cargoes declined 39 per cent. In 1913-14 the British (including British Indian) tonnage was 76 per cent and foreign tonnage 24 per cent of the total, while in 1918-19 the British (including British Indian) tonnage was 68 per cent and foreign tonnage 32 per cent.

* The details were as follows :—Bengal 35, Bombay 56, Sind 43, Madras 61, and Burma 29.

† The details were as follows :—Bengal 53, Bombay 75, Sind 73, Madras 101, and Burma 68.

RAILWAY STATISTICS.

Railway statistics, like the import and export statistics above, are a valuable index to the general movement of trade throughout the country, and show that the earnings from 1st April, 1918, to 1st March, 1919, were R77,24 lakhs, as against R69,49 lakhs in the corresponding period of 1917-18, or an increase of R7,75 lakhs.

TRADE OF ADEN IN JANUARY, 1919.

The grand total value of the imports and exports of merchandise, by sea, into and from the port of Aden amounted to R1,10 lakhs in the month of January, 1919, and R11,28 lakhs in the ten months, April, 1918, to January, 1919. The value of the principal articles of import and export was as follows:—

	JANUARY, 1919		TEN MONTHS, APRIL, 1918, TO JANUARY, 1919	
	Imports into Aden	Exports from Aden	Imports into Aden	Exports from Aden
	R (thousands)	R (thousands)	R (thousands)	R (thousands)
Cotton manufactures	29,10	28,34	3,03,04	2,80,16
Hides and skins, raw	4,93	13,97	32,69	58,96
Grain and pulse	3,17	2,24	33,33	27,84
Coffee	47	2,11	30,73	36,42
Coal	—	—	52,40	—
Tobacco, unmanufactured . . .	3,02	2,55	30,05	22,04
Provisions	51	13	5,48	1,04
Sugar	1,58	—	8,35	—
Spices	30	—	15,20	—
Oil—kerosene	—	—	2,38	—
Salt	—	1,31	—	13,38
Other articles	10,26	6,36	93,33	81,69
TOTAL VALUE	53,34	57,01	6,06,98	5,21,53

SHIPPING AT THE PORT OF ADEN IN JANUARY, 1919.

In January, 1919, 39 steamers with an aggregate tonnage of 76,765 entered at the port of Aden, while 42 steamers with 77,262 tons cleared from the port, and 74 sailing vessels (country craft) with 3,245 tons entered and 51 vessels with 1,676 tons cleared. These figures exclude vessels in ballast and Government vessels.

DEPARTMENT OF STATISTICS, INDIA

March 21, 1919

G. FINDLAY SHIRRAE,

Director of Statistics.

DEPARTMENT OF STATISTICS, INDIA.

Joint Stock Companies.

FEBRUARY, 1919.

During the month under report, 32 companies were registered with an aggregate authorised capital of about R 4.51 lakhs, as against 14 companies with an aggregate authorised capital of R 1.95 lakhs in the corresponding month of the preceding year. Bengal alone accounted for 19 companies (R 83 lakhs). For the eleven months, April, 1918, to February, 1919, the number of companies registered was 251 with an authorised capital of R 14.40 lakhs, as against 218 companies with R 25.53 lakhs of authorised capital in the corresponding period of the preceding year. The largest flotation in February was that of the E. D. Sassoon United Mills, Bombay, with an authorised capital of R 3.00 lakhs.

Table 1.

Abstract Statement of Companies incorporated in British India and in the Mysore State and registered in the month of February, 1919, and in the corresponding month of 1918.

Classification of Companies	February, 1918		February, 1919	
	Number of Companies	Aggregate authorised capital R(1,000)	Number of Companies	Aggregate authorised capital R(1,000)
Banking, Loan, and Insurance—				
Banking and loan	4	19.80	8	10.40
Trading—				
Printing, publishing, and stationery	...	...	3	70
Others	2	2.50	14	77.30
Mills and Presses—				
Cotton mills	...	...	2	3,20.00
Jute mill	1	40.00	...	...
Tea and Other Planting Companies—				
Tea	2	8.00	2	10.00
Mining and Quarrying—				
Coal	2	7.50	...	...
Others	...	...	1	1.25
Land and Building	2	1,00.50	1	95
Sugar manufacture	...	...	1	50.00
Company other than those specified above	1	10.00	1	6
TOTAL	14	1,95.30	32	4,50.66

Table 2.

Abstract Statement of Companies incorporated in British India and in the Mysore State and registered in the eleven months, April, 1918, to February, 1919, and in the corresponding period of 1917-18.

Classification of Companies	April, 1917, to February, 1918		April, 1918, to February, 1919	
	Number of Companies	Aggregate authorised capital R(1,000)	Number of Companies	Aggregate authorised capital R(1,000)
Banking, Loan, and Insurance—				
Banking and loan	36	12,46.55	27	41.54
Insurance	1	50.00	2	10.20
Trading—				
Navigation	1	3.50	1	3.00
Railways and tramways	3	28.00	...	...
Co-operative association	1	2.50	1	20
Shipping, landing, and warehousing	1	5.00	...	...
Printing, publishing, and stationery	12	20.30	11	9.39
Others	78	5,82.01	111	5,61.75
Mills and Presses—				
Cotton mills	2	47.00	7	3,90.25
Jute mill	1	40.00	...	...
Mill for wool, silk, hemp, etc.	1	1.00	...	...
Cotton and jute screws and presses	3	6.50	3	11.75
Paper mill	1	2.00	...	...
Rice mills	2	1.70	3	90.75
Saw and timber mills	...	...	2	12.50
Other mills and presses	3	1,16.60	5	11.00
Tea and Other Planting Companies—				
Tea	29	80.63	28	60.60
Coffee and cinchona	1	8.00	...	...
Others	6	6.98	7	25.90
Mining and Quarrying—				
Coal	10	27.00	22	73.80
Others	7	59.50	12	42.43
Land and Building	4	1,01.60	2	6.95
Breweries	1	6.88	2	1.72
Ice Manufacturing	1	60	...	...
Sugar Manufacturing	...	...	3	49.00
Companies other than those specified above	13	1,14.05	7	36.61
TOTAL	218	25,52.90	251	14,40.34

Table 3.

Detailed statement showing particulars of Joint Stock Companies incorporated in British India and in the Mysore State and registered in the month of February, 1919.

No.	Class and Name	Situation of Registered Office	Objects	Authorised capital
	I. — Banking, Loan, and Insurance			Rs.
1	Bank of Dacca	34, Northbrook Hall Road, Dacca, Bengal.	Banking business, etc.	5,00,000
2	Palong Loan Co.	Bengal	Banking and loan	20,000
3	East Bengal Rural Bank	"	Money-lending	1,00,000
4	Shariakandi Loan Co.	Shariakandi, Dist. Bogra, Bengal.	"	1,00,000
5	Bara-Pangashi Samabaya Bank	Bengal	Loan business	20,000
6	Edayarpalayam Ayar Kuli Virthi Nidhi	Edayarpalayam, Dist. Coimbatore, Madras.	Banking and loan	1,00,000
7	Malamachampatti Sri Sithi Ganesi Dhrayya Sahaya Nidhi	Malamachampatti, Dist. Coimbatore, Madras.	"	1,00,000
8	Tiravannore Bank *	Panniankara, Dist. South Malabar, Madras.	"	1,00,000
	Total, Banking, Loan and Insurance . . . . .	.....	...	10,40,000
	II. — Trading.			
	(a) <i>Printing, Publishing and Stationery.</i>			
9	Andhra Nationalist Publishing Co.*	Madras	Printing and publishing	20,000
10	Praja Bandha	Exhibition Road, Patna	"	50,000
	Total Printing, Publishing, and Stationery . . . . .	.....	.....	70,000
	(b) <i>Others.</i>			
11	Ganges Gum and Glue*	32, Dalhousie Square, Calcutta.	Manufacturing gum, glue and adhesive, etc.	20,000
12	Adhesives Manufacturing Co.	Grosvenor House, Old Court House Street, Calcutta.	Manufacturing gum, glue and other adhesives.	1,00,000
13	Paul & Co.	Bengal	Tubos and outfitters	1,00,000
14	Bengal Potteries*	"	Potters, porcelain makers, varnishers, etc.	10,00,000
15	National Tannery Co.*	6-7, Clive Street, Calcutta.	Manufacturing boots, shoes and general trading and agency.	3,00,000
16	Hailes Engineering Co.*	102, Clive Street, Calcutta	Manufacturers and importers of agricultural implements and other machinery, brass and iron founders etc.	1,00,000
17	George Cradock & Co. (India) *	1, Mission Row, Calcutta.	Manufacturers of, and dealers in, wire rod, rollers, etc.	2,10,000
18	Beldanga Tannery Co.	4, Fairlie Place, Calcutta	Hide and skin merchants, etc.	10,00,000
19	Emanuel Paints	Grosvenor House, 21, Old Court House Street, Calcutta.	Manufacturing enamel, paints and allied substances.	1,00,000
20	F. A. Sheeham & Co.	12, Dalhousie Square, Calcutta.	Mechanical engineers, manufacturers of textile machinery, etc.	5,00,000
21	Clark and Geoig*	4, Commissioner's Road, Rangoon, Burma.	General merchants and engineers.	7,50,000
22	Aerial Transport Co.*	Royal Insurance Building, Churchgate Street, Fort Bombay, Bombay.	Mechanical engineers and dealers in aerial conveyances.	15,00,000
23	Gadag Botgeri Bharat Stores Co.	Gadag, District Dharwar, Bombay.	General merchants and commission agents.	50,000
24	Dwarka Cement Co.	6, Hamum Street, Fort Bombay, Bombay.	Manufacturing, and dealing in cement, lime, plasters, white, etc.	20,00,000
	Total, Others . . . . .	.....	.....	77,30,000
	Total, Trading . . . . .	.....	.....	78,00,000

* Registered as a private company

Table 3—*contd.*

Detailed statement showing particulars of Joint Stock Companies incorporated in British India and in the Mysore State and registered in the month of February, 1919—*contd.*

No.	Class and Name	Situation of Registered Office	Objects	Authorised capital Rs.
III.—Mills and Presses				
25	E. D. Sassoon United Mills*	Bombay	Spinning and Weaving cotton silk, etc.	3,00,00,000
26	Mitchell & Co	Delhi	" "	20,00,000
	Total Mills and Presses	.....	.....	3,20,00,000
IV.—Tea and other Planting Companies				
27	Hari Har Tea Co.	Alipur, Duars, Jalpaiguri, Bengal.	Cultivating tea, sugarcane, paddy, etc.	6,00,000
28	Adorini Tea Co.	"	" "	4,00,000
	Total, Tea and other Planting Companies.	.....	.....	10,00,000
V.—Mining and Quarrying				
<i>Others.</i>				
29	Universal Ore Crushing Co.	F-1, Olive Buildings, Calcutta.	Winning and searching for quarry, etc.	1,25,000
VI.—Land and Building.				
30	Lake Lands*	5, Sole Pagoda Road, Rangoon, Burma.	Acquiring lands and buildings, and building warehouses, etc.	95,000
VII.—Sugar manufacture				
31	Assam Sugar Estates and Factories.	Chartered Bank Buildings, Calcutta.	Manufacturing sugar, molasses, etc.	80,00,000
VIII.—Others				
32	Plateau Club*	Chindwara, Central Provinces.	Promoting social, moral and material advancement, etc.	6,000
	GRAND TOTAL	4,50,66,000

* Registered as a private company

CALCUTTA :
March 19, 1919

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G. FINDLAY SHIRRAS,
Director of Statistics



The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 29, 1919.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Proceedings of the Indian Legislative Council.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE INDIAN LEGISLATIVE COUNCIL ASSEMBLED UNDER
THE PROVISIONS OF THE GOVERNMENT OF INDIA ACT, 1915.
(5 & 6 Geo. V, Ch. 61.)

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on
Wednesday, the 12th March, 1919.

PRESENT :

His Excellency BARON CHELMSFORD, P.C., G.M.S.I., G.M.I.E., G.C.M.G., G.C.B.E.,
Viceroy and Governor General, *presiding*, and 61 Members, of whom 53
were Additional Members.

STATEMENT LAID ON THE TABLE.

The Hon'ble Sir C. Sankaran Nair :—" My Lord, I lay on the table a copy of certain correspondence regarding the Boy-scout movement, which was promised in reply to a question* asked by the Hon'ble Mr. Patel on the 18th September 1918." 11 A.M.

QUESTIONS AND ANSWERS.

The Hon'ble Mr. G. S. Khaparde asked :—

1. "(a) Are any members of the Territorial force employed as clerks in the various branches of the Army Department ?

(b) If so, what is the number of the Territorials so employed, and in what branches of the Army Department ?

11-1 A.M.
Territorials employed as clerks in various branches of the Army Department.

* Vide page 247 of Council Proceedings of 18th September, 1918.

[*Mr. G. S. Khaparde ; His Excellency the Commander-in-Chief ; Maharaja Sir Manindra Chandra Nandi ; Sir C. Sankaran Nair ; Sir Arthur Anderson.*] [12TH MARCH, 1919.]

(c) Will Government be pleased to place on the table a statement showing the total strength of the clerks in each branch of the Army Department, classified under the following heads :—

- (i) Senior grade.
- (ii) Junior grade.
- (iii) Territorials.
- (iv) Indians.
- (v) Permanent.
- (vi) Temporary.

(d) How many Superintendents are there in each branch of the Army Department, and out of them how many are Indians ? "

His Excellency the Commander-in-Chief replied :—

"The reply to item (a) of the Hon'ble Member's question is in the affirmative. With reference to (b) the total number employed is 281.

With reference to (c) and (d) a statement* is placed on the table embodying the information required."

Employment
for wounded
European
officers
and
soldiers
in India.

The Hon'ble Maharaja Sir Manindra Chandra Nandi asked :—

2. "What steps are being taken to secure employment in India for wounded European officers and soldiers ?"

His Excellency the Commander-in-Chief replied :—

"No special steps have been taken to find employment in India for wounded European officers and soldiers. All officers and soldiers, whether wounded or unwounded, seeking employment in civil life can apply for the same in England to the Ministry of Labour, and, in India, to the Central Employment and Labour Board."

Question
of placing
sanitation
under an
independent
Member or
Board.

The Hon'ble Maharaja Sir Manindra Chandra Nandi asked :—

3. "Do Government propose to consider the advisability of separating sanitation and public health from the present portfolio of the Education Member, and placing them in charge of an independent Member or Board ?"

The Hon'ble Sir C. Sankaran Nair replied :—

"Government have no such intention. Should the general question of a re-arrangement of portfolios arise, the particular question of sanitation and public health would be considered as a part of it."

Employment
of Indian
apprentices
at the work-
shops at
Jamalpur.

The Hon'ble Maharaja Sir Manindra Chandra Nandi asked :—

4. "Have any arrangements been made for taking in Indian apprentices in the East Indian Railway Workshops at Jamalpur ?"

The Hon'ble Sir Arthur Anderson replied :—

"Under existing arrangements Indian apprentices are already taken for training at the East Indian Railway Workshops at Jamalpur.

The Hon'ble Member, however, probably refers to a new scheme, the details of which are being worked out. Under this scheme the Company proposes to take an additional number of Indians for training and to provide them with hostel accommodation and fuller facilities for technical education."

[12TH MARCH, 1919.]

[*Nawab Saiyed Nawab Ali Chaudhuri, Khan Bahadur; Sir William Vincent; Sir Dinshaw Wacha; Sir James Meston; Pandit Madan Mohan Malaviya; His Excellency the Commander-in-Chief; Mr. Kamini Kumar Chanda.*]

The Hon'ble Nawab Saiyed Nawab Ali Chaudhuri, Khan Bahadur, asked :—

An objection-
able article
in the
"Epiphany."

5. "(a) Has the attention of Government been drawn to the correspondence published in the missionary paper, 'Epiphany,' of the 18th January, 1919, in which Islam, the Holy Quoran and the Holy Prophet have been most violently attacked, and to the Press Communiqué published by the Government of Bengal in this connection?

(b) Are Government aware of the excitement created in the Muslim community by the publication of the correspondence and the feeling of indignation and resentment among them?

(c) Is there any remedy in law against such publications? If not, do Government contemplate passing any legislation or Ordinance to provide such remedy?"

The Hon'ble Sir William Vincent replied :—

"(a) The answer is in the affirmative.

(b) Government trust that the feeling of resentment on the part of the Muhammadan community which the publication of the letter in question provoked has been allayed by the expression of regret published by the Editor in the issue of the 'Epiphany' dated February 1st.

(c) In regard to the legal position, Government have nothing to add to the statement in the Press Communiqué issued by the Bengal Government. No legislation or Ordinance is contemplated."

The Hon'ble Sir Dinshaw Wacha asked :—

Purchase of
silver by
Government
during the
current
year.

6. "What is the total amount of silver which Government expects to purchase during the current year, and what are the methods by which payments are made for such purchase?"

The Hon'ble Sir James Meston replied :—

"Payments for silver purchases are expected in the current year to aggregate £57 millions. Silver purchased in the market is paid for as usual from the cash balances of the Home Treasury. The manner in which silver obtained from America under the Pittman Act is paid for is stated in the concluding portion of paragraph 28 of the Narrative introducing the Financial Statement."

The Hon'ble Pandit Madan Mohan Malaviya asked :—

Training of
Indians at
Sandhurst
and Quetta
College.

7. "(a) What is the total number of Indians who have been selected for training at Sandhurst?

(b) Have any arrangements been made for admitting Indians for training in the Quetta College?"

His Excellency the Commander-in-Chief replied :—

"(a) Five Indian cadets have actually been admitted to the Royal Military College, Sandhurst, for training, and a further five will shortly be selected.

(b) The answer is in the negative. The Quetta Cadet College was opened only to meet a special situation brought about by the war, and will be closed on the conclusion of the current course."

The Hon'ble Mr. Kamini Kumar Chanda asked :—

Establish-
ment of
Government
High School
in Districts.

8. "(a) Is it the policy of the Government of India to maintain a Government high school in each district?

(b) Have all districts got a Government High School?

(c) If not, will Government state, province by province, the number of districts which are without such schools?

(d) Do Government propose to establish high schools in such districts?"

[*Sir C. Sankaran Nair* ; *Mr. Malcolm N. Hogg* ; [12TH MARCH, 1919.]
Sir Thomas Holland.]

The Hon'ble Sir C. Sankaran Nair replied :—

" (a) The policy of the Government of India, as regards the maintenance of Government high schools, was stated in paragraph 22 of the Government of India's Education Resolution No. 301-C. D., dated the 21st February, 1913. It is there described as the foundation of Government schools in such localities as may, on a survey of local conditions and with due regard to economy of educational effort and expense, be proved to require them.

(b) and (c) Full information is not available, but the statement* which I lay on the table will probably provide the Hon'ble Member with the information which he requires.

(d) The matter is one for consideration by the Local Governments."

The Hon'ble Mr. Malcolm N. Hogg asked :—

Rates of
passages to
Europe.

9. "(a) Is it a fact that the passage rates now being charged by the various steamer lines to Europe are the same, or approximately the same, as the rates which were in force immediately before the signing of the Armistice?

(b) Are Government aware that the present rates for passages are inflicting grave hardship on many Europeans, officials and non-officials, in India, and causing considerable discontent?

(c) Is it a fact that the average duration of the voyages from India to Marseilles, and from India to English ports, has considerably decreased since the signing of the Armistice?

(d) If the answer to (c) is in the affirmative, does the diminution of time represent a saving in the cost to the steamship companies of transporting each individual passenger?

(e) With reference to the speech with which His Excellency the Viceroy opened the present Session of Council, are Government in a position to give any further information as to the prospects of securing both a reduction in the passage rates and an increase in the amount of accommodation available, and as to the further steps which they propose to take for securing these ends?"

The Hon'ble Sir Thomas Holland replied :—

" Up to the end of last month no reduction had been made, so far as the Government of India are aware, in the passage rates charged by the various steamship lines between India and Europe since the signing of the Armistice. Government are aware of the hardship entailed thereby on passengers and of the facts referred to in parts (c) and (d) of the Hon'ble Member's question. The Government of India, with the sympathetic support of the Secretary of State, have been pressing this matter on the attention of the Home Government since the beginning of December, and an appreciable reduction in rates has now been secured, with effect from the 1st of March. Attempts are also being made to secure increased passenger accommodation, and for the Hon'ble Member's information I will read an extract from a telegram which we have just received from the Secretary of State. It runs as follows :—

' Ministry of Shipping report following additional accommodation for civilian passengers :—

" Ormonde "	.	.	.	.	.	.	.	.	400
" Thongwa "	.	.	.	.	.	.	.	.	270
" Kaiserihind "	.	.	.	.	.	.	.	.	200
" Moora "	.	.	.	.	.	.	.	.	100
" Dufferin "	.	.	.	.	.	.	.	.	500
Extra accommodation on " Manora ", " Merkara ",									
" Nagoya ", " Mandala "	.	.	.	.	.	.	.	.	1,000
" Warturm " and " Rheinfels " 50 each.									
" Teesta " also probably will be available.									

[12TH MARCH, 1919.] [*Sir Thomas Holland; Mr. Malcolm N. Hogg; Mr. Srinivasa Sastri; Sir C. Sankaran Nair.*]

Ambulance transports will take increasing numbers of civilians for Marseilles. Lines have been asked to assist in every way by improving accommodation. Additional enemy tonnage will be obtained if possible.

It is impossible to say yet the dates on which these vessels will be available."

The Hon'ble Mr. Malcolm N. Hogg asked :—

10. "(a) Is it a fact that the S. S. 'Loyalty' has recently been purchased by a syndicate of private individuals in Bombay with a view to running her as a passenger steamer to England ?

Purchase of the steamer "Loyalty" by a syndicate.

(b) Is it a fact that negotiations have taken place or are taking place between Government and the syndicate regarding the commandeering by Government of a portion of the passenger accommodation on this steamer ?

(c) Will Government make a full statement of the facts regarding any such negotiations and of their intentions as to this steamer ? "

The Hon'ble Sir Thomas Holland replied :—

"(a) The answer is in the affirmative.

(b) No negotiations have taken place or are taking place between Government and the syndicate regarding the commandeering by Government of a portion of the passenger accommodation on this steamer. It may be added that an undertaking was given that the steamer shall be free from requisition for a period of six months from the date of purchase.

(c) Government have no intentions with regard to this steamer. I may say, however, that negotiations are now proceeding with the owners on the question whether they will come into the scheme for the control of passages."

The Hon'ble Mr. Srinivasa Sastri asked :—

11. "Will Government be pleased to state when the Report of the Calcutta University Commission will be published ? Is it a fact that they finished taking evidence many months ago ? "

Publication of report of the Calcutta University Commission.

The Hon'ble Sir C. Sankaran Nair replied :—

"The Calcutta University Commission are expected shortly to submit their Report to the Government of India, who will then consider the question of its publication. The Government of India have no definite information as to when the Commission finished taking evidence."

The Hon'ble Mr. Srinivasa Sastri asked :—

12. "Will Government be pleased to state whether they have passed orders on the scheme of provident funds for teachers which has been under their consideration for some years now ? If so, will Government be good enough to publish them ? "

Provident funds for teachers.

The Hon'ble Sir C. Sankaran Nair replied :—

"Local Governments and Administrations were consulted on the question of the establishment of provident funds for teachers in non-pensionable service, and the matter is still under consideration by the Government of India in the light of the opinions received. It is hoped to arrive at a decision shortly."

The Hon'ble Mr. Srinivasa Sastri asked :—

13. "(a) Is it a fact that the British Medical Association has addressed either the Secretary of State for India or the Government of India on the subject of the reorganisation of the Medical Services ?

Representation by the British Medical Association.

[*Mr. Srinivasa Sastri ; His Excellency the Commander-in-Chief.*]

[12TH MARCH, 1919.]

(b) Is it recommended in the representation of the British Medical Association that the Indian Medical Service should consist mostly of Europeans ?

(c) Will Government be good enough to publish the representation mentioned above ?

His Excellency the Commander-in-Chief replied :—

“(a) On the 27th of June last the Secretary of State for India received a deputation from the British Medical Association on the condition of the Indian Medical Service. The Government of India have received from the Secretary of State a copy of the Minutes of the Proceedings.

(b) The Minutes of the Proceedings contain no such recommendation.

(c) A copy* of the Minutes of the Proceedings is laid on the table.”

The Indian
Medical
Service
Committee.

The Hon'ble Mr. Srinivasa Sastri asked :—

14. “(a) Is it a fact that a Committee has recently been appointed to inquire and make recommendations as to the reorganisation of the Medical Services ?

(b) If so, will Government be pleased to publish the names of the members and the terms of reference ?

(c) Will Government be pleased, if they have not already done so, to add to its personnel one Indian member of the Indian Medical Service, and one Indian representative of the independent medical profession ?

(d) Will Government be pleased to publish the tentative schemes now before the Committee ?

(e) Will Government consider the desirability of directing that the Committee should conduct their inquiry in public ?”

His Excellency the Commander-in-Chief replied :—

“(a) The reply is in the affirmative.

(b) and (c) The attention of the Hon'ble Member is invited to the reply given to the first portion of the Hon'ble Mr. Surendra Nath Banerjea's question on the 7th instant.

(d) Government are not aware of the various tentative schemes that are being considered by the Committee, and do not consider that any useful purpose would be served by their publication at present.

(e) Government do not consider it necessary or desirable to fetter the Committee by laying down the manner in which they should conduct their enquiry.”

INDIAN DEFENCE FORCE (AMENDMENT) BILL.

11-10 A.M.

His Excellency the Commander-in-Chief :—“My Lord, I beg to move for leave to introduce a Bill to extend the period of operation of the Indian Defence Force Act, 1917, by a further period of six months. As indicated in the Statement of Objects and Reasons the extension of the period of operation of the Act is a purely *ad interim* measure, designed to meet immediate requirements pending settlement of the question of the constitution, organisation and training of the force which will be required to replace the Indian Defence Force under *post-bellum* conditions. This question is now under consideration, and Local Governments and Administrations, as well as the principal industrial and commercial bodies concerned, have been invited to express their views on the subject, through their representatives, at a Conference which it is proposed to hold during the present Legislative Session. It is improbable, however, that any scheme that may be decided upon can be brought

[12TH MARCH, 1919.]

[*His Excellency the Commander-in-Chief.*]

into force before 31st March 1920. The object of the legislation now proposed is merely to tide over the period intervening between the expiration of the existing Act and the introduction of the new scheme ; no alteration in other respects of the provisions of the present Act is contemplated.

“ In recognition of the valuable service rendered by the Indian Defence Force during the war, orders were issued last December, in India Army Order No. 1054 for the suspension of compulsory training, other than musketry, for the remainder of the training year. In the coming year training must, of course, be resumed. It will not be necessary, however, to insist on quite the same high standard as was required when fighting was in progress ; and with a view to rendering the obligations imposed upon members of the force as little burdensome as possible, it is proposed to make important modifications in the Training Regulations.

“ Training in the Indian Defence Force consists of two parts, namely, preliminary training which is the instruction given to the recruit, and periodical training which is the instruction given to the trained soldier.

“ It is not proposed to make any changes in the preliminary training course, as this represents the minimum considered requisite.

“ On the other hand, the periodical training course will be considerably reduced. In the case of men under 41 obligatory instruction will be limited to ten days' training annually, a day being reckoned for drill purposes as four hours. Thus the number of hours' drill to be put in will be reduced from 160 to 40 hours per annum, exclusive of the annual course of musketry.

“ In the case of men of 41 and over, obligatory instruction will be limited to five days' training annually, the number of hours' drill to be put in being reduced from 70 to 20 hours per annum, exclusive of the annual course of musketry.

“ The minimum prescribed in each case will include the period spent in camp ; but it is proposed that attendance at camp should be optional.

“ The reduced courses of training now proposed must be regarded as the minimum compatible with the maintenance of a moderate standard of efficiency. I would not be able to recommend the changes now proposed but for the fact that the intensive instruction of the past year has enabled the Indian Defence Force to attain a much higher standard of training than was possible under the old Volunteer Regulations.

“ There are two other points which I should like to mention in connection with this subject. Shortly after the conclusion of the Armistice, Local Governments and General Officers Commanding were informed that leave, in and out of India, might be granted without restriction to all members of the Indian Defence Force. This sanction was for the year ending 31st March 1919, but it will now be continued throughout the ensuing year, with a view to its being incorporated in future Regulations, subject to rescission only in the event of an emergency.

“ The other point is that, though it may at times be necessary to call out officers and men of the Indian Defence Force in aid of the Civil Power, to assist in maintaining order or quelling riots, they must be relieved by regular troops at the earliest opportunity, so that this duty may not become burdensome or interfere unduly with their civil avocations. Standing orders to this effect have been issued to all General Officers Commanding.

“ It is remarked in the Statement of Objects and Reasons that it is considered necessary that there should be a force in India, during the period of demobilization, which can be called up in the event of emergency without interfering with the process of demobilization of the Regular Army. I am informed that in some quarters it is apprehended that this remark foreshadows a very wide and indefinite extension of the liabilities of the Indian Defence Force during the year. I can assure Hon'ble Members that such is not the intention of Government, and that there is no idea of placing any new burden

[*His Excellency the Commander-in-Chief; Sir James Meston.*] [12TH MARCH, 1919.]

or obligation on the Force. The main object in the inception of the latter was the relief of British battalions employed on garrison duties in India and required for active service. This object will now be relegated to the background and its revival cannot be contemplated, save in the presence of a grave emergency. It is intended that at all times the Indian Defence Force shall be regarded as a force to be employed only in a situation which demands men not to replace Regular troops but, on the contrary, to fill a gap when Regular troops are not available, either at all or in inadequate numbers, and then only for such time as will suffice for the relief of the Indian Defence Force by Regular troops.

"For the convenience of Hon'ble Members, a statement* has been prepared, comparing the present with the proposed courses of instruction, which I now lay on the table for general information."

The motion was put and agreed to.

His Excellency the Commander-in-Chief:—"My Lord, I beg to introduce the Bill, and move that the Bill, together with the Statement of Objects and Reasons relating thereto, be published in the Gazette of India in English."

The motion was put and agreed to.

INDIAN PAPER CURRENCY (AMENDMENT) BILL.

11-14 A.M.

The Hon'ble Sir James Meston:—"My Lord, I beg to move that the Bill further to amend the Indian Paper Currency (Amendment) Act, 1917, be taken into consideration. As I tried to explain when introducing the measure, its intention is not to provide for any further investments of the currency reserve, but to confirm investments already authorised under a special Ordinance passed by your Excellency. Now we hope that the turn of the tide has come, that no further investments will be necessary, and that it will be possible gradually to reduce those which have already been made."

The motion was put and agreed to.

The Hon'ble Sir James Meston:—"My Lord, I beg to move that the Bill be now passed."

The motion was put and agreed to.

MOTOR SPIRIT (DUTIES) AMENDMENT BILL.

11-16 A.M.

The Hon'ble Sir James Meston:—"My Lord, I beg to move that the Bill to extend the operation of the Motor Spirit (Duties) Act, 1917, be taken into consideration. The Bill has been published and has evoked no opposition."

The motion was put and agreed to.

The Hon'ble Sir James Meston:—"My Lord, I beg to move that the Bill be now passed."

The motion was put and agreed to.

[12TH MARCH, 1919.]

[*Sir James Meston; His Excellency the President.*]**INDIAN INCOME-TAX (AMENDMENT) BILL.**

The Hon'ble Sir James Meston:—"My Lord, I beg to move that the Bill to amend the Indian Income-tax Act, 1918, be taken into consideration. This Bill also, my Lord, has been published, and, I believe, it has met with general approval." 11-17 A.M.

The motion was put and agreed to.

The Hon'ble Sir James Meston:—"My Lord, I beg to move that the Bill be now passed."

The motion was put and agreed to.

CRIMINAL LAW (EMERGENCY POWERS) BILL.

His Excellency the President:—"Before calling upon Sir William Vincent, I think it would be well if I were to inform the Council of a ruling which I have given on the question of the necessity of Members of a Select Committee, who wish to put in a dissenting minute, signing the Report." 11-18 A.M.

"I have had this matter examined and have found that it has been the usual practice in the work of this Council for all Members of a Select Committee, who wish to append a minute of dissent, to sign the Report, and the reason of this is obvious. The Council has a right to know that the correctness of the Report as an account of the proceedings of the Committee, irrespective of differences of opinion upon its details, is undisputed, and this can only be secured by the signature of the Members.

"In the case of Members desiring to put in a dissenting minute, their signature to the Report means nothing more than this that they agree to the correctness of the Report. This has been the established practice of this Council, and as the custodian of the usages and practice of this Council, I have no alternative but to rule that a Member of a Committee wishing to put in a dissenting minute, can only do so when he has affixed his signature to the Report. I am aware that there is one exception to the practice I have described, but on that occasion no question was raised and the President's orders were not taken. I can only regard this instance as the exception which proves the rule but in no sense affecting the general practice of this Council.

"Further, there is no precedent for a minority Report being admitted, for the simple reason that the principle of the Bill is affirmed when the Bill is referred to a Committee, and so no question of principle can arise on the Report.

"It goes without saying also that no Member of a Committee can invalidate a Report by refusing to sign.

"I am aware that under rule 7 it is open to the President to take the opinion of the Council upon such a point. The practice, however, is so clear that I do not propose to adopt this course, and therefore I cannot allow any discussion on it.

"I note that the first three motions on the paper are based on an alleged incompleteness of the Report. It follows, however, from the ruling which I have just given to the Council that the Report is in no sense invalidated or rendered incomplete by certain Members refusing to sign, or by the consequent exclusion of the minutes of dissent which they desired to attach.

"The first three motions on the paper challenge the Report on the ground of its incompleteness. It appears impossible for Hon'ble Members to support these motions without challenging my ruling. I shall, therefore, have to rule these first three motions to be out of order, when we come to them."

[*Sir William Vincent.*]

[12TH MARCH, 1919.]

11-21 A.M.

The Hon'ble Sir William Vincent :—" My Lord, I beg to move that the Report of the Select Committee on the Bill to make provision in special circumstances to supplement the ordinary criminal law and for the exercise of emergency powers by Government be taken into consideration.

" My Lord, in addressing the Council on this motion, I do not propose to discuss in any detail the various modifications which have been made in the Bill by the Select Committee. They are clearly expressed in the Bill itself, and, I think, explained in the Report. But there are some matters of some importance to which I must refer. It will be within the memory, I think, of many Hon'ble Members of this Council that on the last occasion on which this Bill was under discussion, the Government gave three undertakings in respect of this Bill. The first undertaking was to make the Bill a temporary measure instead of a permanent one, in the hope that the Reform proposals from which so much is expected may do something to remove the danger which is now experienced from these conspiracies.

" In the second place, I promised to make more apparent what was already abundantly clear to my mind the fact that the application of the Bill was strictly confined to the activities of revolutionary and anarchical conspirators.

" In the third place, I promised to consider any other modifications in the Bill which non-official Members might wish to put forward in so far as I could do so without rendering the Bill ineffective for the purpose for which it was intended. My Lord, I contend that all these three undertakings have been amply fulfilled. The operation of the Bill has been limited to three years, and in the Preamble and the opening sections of the different parts of the Bill, Hon'ble Members will find modifications made which indicate clearly that the application of the Bill is rigidly restricted to movements of the character to which I have referred. In addition to this, in deference to the wishes of various Hon'ble Members, we have made a number of substantial modifications in the Bill. The Government regret that they could not go further to meet the wishes of Hon'ble Members in this matter, but they trust those Members of this Council who were in the Select Committee will admit that the Government has approached the case with the greatest care, and has been reasonable in its attitude towards those Members who put forward proposals for modifications of the Bill. If it had been possible to meet Hon'ble Members further, no one would have been more rejoiced than myself, but there are responsibilities which the Government of India have for the welfare of this country, for the maintenance of peace and tranquillity which they cannot subordinate to any other consideration.

" While I am on this subject, my Lord, I should like to advert to an insinuation that has been made that there was some form of compact or agreement between the Government and individual Members of this Council. It is my duty to repudiate that suggestion in the most emphatic terms. It is always the desire of Government to secure the co-operation of the Members of this Council, and more especially in a measure of this importance upon which the welfare of this country so much depends, and if by making the modifications we had been able to secure the support of Members, as I said before, Government would have been more than pleased. But there never was any agreement or compact, there was no compact entered into of any kind, and it is, to my mind, much to be regretted that any suggestion of that character should have been made.

" My Lord, I do not desire to-day to go over the whole of the old ground which was traversed at the last debate, but there are some weighty considerations to which I ask the earnest attention of the Members of this Council before I close my speech. I want the Members of this Council to believe that the Government is perfectly sincere in its conviction as to the urgent necessity of this Bill, that there is no Machiavellian plot at all against political agitation, and that there is no intention whatever to frustrate or defer the advent of reforms.

" Indeed, your Excellency, as one of the authors of the Reforms Report, would, I think, be the last to have allowed this Bill to be introduced had such

[12TH MARCH, 1919.] [*Sir William Vincent ; The President ; Mr. V. J. Patel ; Sir George Lowndes.*]

a result been possible. We seek to safeguard India from criminal movements which though affecting a very small portion of the population have done much to discredit the loyalty of the great body of the citizens in the past. Finally, I want to make it clear that this Bill is not a Bill which will come into general operation. It cannot be applied indiscriminately all over India. It can only come into operation in certain circumstances of a special character, and then only in areas in which these revolutionary or anarchical movements are prevalent. Further, in those areas it cannot be used in any way to attack the liberties of the law-abiding citizen. It can only be employed against criminals whose activities are really a menace to the whole State, and even in dealing with these men, every effort, so far as we could do so without rendering the Bill wholly ineffective, has been made to prevent any other than those manifestly guilty from being touched under the provisions of the law. My Lord, if there are Members in this Council who accept the necessity for this measure, accept the facts that I have stated, if they are satisfied that Government has really gone as far as is possible to meet them in modifying the provisions of the Bill, I ask them in all earnestness to pause before they oppose a measure which is framed in our judgment in the best interests of this great country whose welfare we all have at heart."

His Excellency the President :—" Mr. Patel's is the first motion on the paper and as a consequence of my ruling, I am afraid it is out of order."

The Hon'ble Mr. V. J. Patel :—" If your Excellency will hear me"

His Excellency the President :—" I can only hear you if you do not discuss my point of order."

The Hon'ble Mr. V. J. Patel :—" Certainly. In the discussion of the motion that I have given notice of I will not at all touch your Excellency's ruling; I propose to discuss it from altogether a different point of view. I beg to move 'that the so-called Report of the Select Committee is both an incomplete and invalid document and it be therefore cancelled.'"

The Hon'ble Sir George Lowndes :—" My Lord, I beg to point out that the Hon'ble Member has already infringed your Excellency's ruling. He has moved an amendment that the Report is incomplete while it has been ruled from the Chair that the Report is complete."

His Excellency the President :—" I am waiting until the Hon'ble Member shows me how the Report is incomplete. If he says it is incomplete in the fashion in which I have ruled that it is complete, I shall rule the Hon'ble Member out of order."

The Hon'ble Mr. V. J. Patel :—" I am much obliged to your Excellency. The Report of the Select Committee is both an invalid and an incomplete document. At the first meeting of the Select Committee, two preliminary points were raised. The first was whether the Select Committee could consider the principles of the Bill and recommend to the Council that the Bill should be dropped, and the second was whether the Select Committee could recommend to the Council that it was not within the competence of the Indian Legislative Council to enact the proposed law. The Chairman of the Committee gave his ruling that the Select Committee had no power to go into the principles of the Bill, and in his opinion the duty of the Committee was restricted to the examination of the several clauses of the Bill and the recommending of such alterations and amendments as it might think appropriate. With due deference to the high authority of the Hon'ble the Law Member, I respectfully submit that his ruling was wrong and probably

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misled several Hon'ble Members of the Committee into erroneous views as to their rights and duties as Members of the Select Committee

His Excellency the President :—"On which point, Mr. Patel? I have ruled on the point that you cannot discuss the principles of the Bill in Select Committee. That ruling is as old as 1866, when Sir Henry Maine clearly laid it down that the principle was decided when a Bill was referred to a Committee, and that in the Committee it was only the points of detail that could be considered. Please confine yourself to the other point that they were not competent."

The Hon'ble Mr. V. J. Patel :—"I take it then that I cannot challenge the ruling of the Chairman of the Select Committee on that ground."

His Excellency the President :—"Not on the ground that you cannot discuss the question of principle."

The Hon'ble Mr. V. J. Patel :—"The second question raised was whether it was within the competence of the Select Committee to recommend to the Council that the Indian Legislative Council had no power to enact such a law. . . ."

His Excellency the President :—"That I should rule also was out of order, as the Committee were only the servants of this Council and the Council referred this Bill to the Committee to report to them on the details of the Bill and not on the competence of the Council to bring the Bill forward."

The Hon'ble Mr. V. J. Patel :—"If that is so, I bow to your Excellency's ruling and have nothing more to say."

His Excellency the President :—"I am afraid Mr. Patel has not convinced me that this motion is not out of order and, therefore, I must rule it is out of order. Mr. Khaparde, have you anything further to say? Be careful."

11-34 A.M.

The Hon'ble Mr. G. S. Khaparde :—"Very careful. The second paragraph of the Report of the Select Committee is as follows:—

'Before we proceed to set out the modifications of detail which we have made in the Bill we may state at once that we do not propose to refer to the numerous amendments which were suggested in the Bill in so far as they were destructive of the general principles of the Bill. Amendments of this kind should be brought forward in Council which is the appropriate arena for their discussion.'

So this Report says that there were certain amendments moved which in the opinion of the learned Chairman of the Select Committee were destructive of the principle of the Bill, whatever that may be. These amendments have not been mentioned in the Report. I wish they had been so that the Hon'ble Council could judge whether they really were destructive of the principle of the Bill. Your Excellency would have liked to know what those amendments were and the reasons for which they could not be admitted. Another reason which, I think, is important is, that this Report by itself, seeing that it has not embodied certain amendments that were proposed, shows that it is incomplete in itself, and that being incomplete. . . .

His Excellency the President :—"That is the same point put in a different way, Mr. Khaparde."

The Hon'ble Mr. G. S. Khaparde :—"I am very sorry, your Excellency."

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His Excellency the President :—“I do not wish to interrupt you, but I wish to appreciate your point before I rule you out of order.”

The Hon'ble Mr. G. S. Khaparde :—“I thank your Excellency.

* ‘That the Report of the Select Committee be not taken into consideration as it is incomplete.’ My point of order* is that it is like a conversation that is recorded in Boswell’s ‘Life of Johnson.’ There was some talk, I believe, about the abridgment of a report and Mr. Boswell suggested that this abridgment of the report was merely a cow with its tail cut off. Then Dr. Johnson replied ‘No, it is not that; it is a cow reduced to the proportions of a calf.’ That is to say you let all the parts remain; you let them be where they are, only reduce them in proportion and present them in a smaller form. I take it that the Report of the Select Committee means all that took place in the Select Committee and the final conclusions that they arrived at. It does not mean the omission of any particular part, and in so far as this Report admits that so many things have been kept out of it, I am obliged to submit that I have made out my case that it is incomplete.”

His Excellency the President :—“I am afraid I cannot agree with you, Mr. Khaparde. At any rate it was *ultra vires* of the Committee to discuss the principles of the Bill. The Chairman of the Committee ruled in the Committee that certain amendments went to the principle of the Bill. I laid down in the ruling just now that it was beyond the competence of the Committee to discuss the principles of the Bill, because those principles were settled when this Council in its wisdom referred the Bill to the Committee. I am not prepared to dispute the ruling of the Chairman of the Committee who was fully within his competence to make the ruling in the Committee itself, and I am afraid I must also rule your motion out of order.”

The Hon'ble Rai Bahadur B. D. Shukul :—“Since I must 11-38 A.M.

† ‘That the Bill be re-committed to the Select Committee to complete its report.’ bow to your Excellency’s ruling, I need say nothing more on the point.†

The Hon'ble Mr. Surendra Nath Banerjea :—“My Lord, I 11-39 A.M.
have the honour to move the following amendment :—

‘That the Select Committee’s Report, together with the Bill and connected papers, be referred to Local Governments, High Courts and public bodies for criticisms.’

“My Lord, before I make my remarks on this amendment, your Excellency will perhaps permit me to express my acknowledgments to the Hon'ble the Home Member for repudiating in the most definite and emphatic manner the misrepresentation which has found considerable currency in the newspapers that there was a compact, some sort of an agreement, between a section of this Council and the Government in regard to the provisions of this Bill. That was an absolute misrepresentation. We tried to correct it in the newspapers; but a lie is hydra-headed; it dies hard. I hope and trust that after this specific statement of the Hon'ble the Home Member, the misrepresentation will not be allowed to disfigure the columns of any newspaper.

“My Lord, my amendment follows the lines of the recommendation which we made in a joint note of dissent signed by my friends, the Hon'ble Mr. Sastri and the Hon'ble Mr. Shafi, and myself. We recommended in that joint note that the Report of the Select Committee, the Bill and all connected papers therewith, meaning the notes of dissent, be referred to the High Courts, the Local Governments and public bodies for criticisms. My Lord, upon this point there was absolute unanimity of opinion among the non-official Members of the Select Committee; they all voted in favour of it. I hope that the same unanimity of opinion will prevail among the non-official Members of this Council including our European colleagues. My Lord, in a matter of this kind I venture to submit that Indian opinion ought to go far in determining the attitude and the action of the

[*Mr. Surendra Nath Banerjee.*]

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Government. The legislation which you have undertaken is legislation which affects, seriously affects, a section, it may be a small and microscopic section, but only a section, of the Indian community. I think, my Lord, therefore, our voice ought to form a paramount factor in any decision which the Government may arrive at in regard to this matter. My Lord, I desire to repeat what I have so often said—it is necessary to repeat this in season and out of season—that we are as anxious as the Government could possibly be for the maintenance of law and order and the eradication of anarchical and revolutionary movements. They can do us no good; they have done us grievous harm; they constitute a serious menace to our political progress; they cast a slur upon our fair name and fame, upon our reputation as a law-abiding people. My Lord, we realise the gravity of the situation and the measure of our responsibility in advising the Government to pause and to wait; but we feel that the Government will accord to our advice the weight to which it is entitled as representing the voice and the considered judgment of my countrymen. My Lord, your Excellency's Government has not been insensible, I am happy to be able to say, to the expression of public opinion. It was in partial deference to that opinion that the Bill has been made a temporary measure, that its scope has been restricted to anarchical and revolutionary movements, and that modifications have been made in some of its provisions. But, my Lord, public opinion is not satisfied. I am here to re-echo the voice of the saner section of my countrymen. Public opinion is not satisfied. We want the Government to pause and to reconsider the situation. And what could be more reasonable than that the Government should obtain and receive further light, further guidance, not from irresponsible critics, but from its accredited advisers, namely, the Local Governments, the High Courts and the recognised public bodies? My Lord, my amendment contemplates this and in moving it, my Lord, I am fortified by the action of the Government itself. You are prepared to postpone the consideration of the other Bill, which proposes to make a permanent addition to the law of the land. I submit that there is absolutely no reason why a similar, and indeed the same, procedure should not be followed in this case. I recognise that this is an emergent measure, but, my Lord, you possess full plenary emergent powers to deal with revolutionary and anarchical crimes, powers far more summary, far more drastic, than what is contemplated under the provisions of this Bill. But then it will be said, and it has been said, that if my amendment were accepted, there would be delay and the consequent prolongation of the agitation. My Lord, I am prepared to accept this view only in a limited and partial sense. I am free to admit that there will be agitation, that the agitation will be continued; but it will be allayed, it will not be the same sort of agitation that we are witnessing now. It will be a weak and feeble, a dead-and-alive sort of agitation, without life, without vitality. This concession to public opinion will have placed the public mind in a conciliatory mood. My Lord, I know something about political agitations. I am conversant, thoroughly conversant, with that game. My Lord, when the history of these times comes to be written, and if they care to remember such an insignificant personality as myself, they will set me down as perhaps the most obstinate, the most incorrigible, the most unyielding of political agitators of my time. I was associated with the greatest political agitation that this generation has witnessed, namely, that relating to the modification of the Partition of Bengal. My Lord, I was in the forefront of that fight. My Hon'ble friend Mr. Emerson knows all about it. Well, the Government of Lord Curzon and his advisers thought that if the Partition was carried out, if it was an accomplished fact, nothing further would be heard about it, and that the people would acquiesce in it, and the agitation would cease. There never was a more grievous blunder. The partition was carried out in hot haste without giving the people time to consider the situation, in view of its more recent developments. The agitation was continued, it spread like wildfire from town to town, from district to district, the whole country was ablaze with excitement; and a conflagration was set up, the expiring flames of which still linger in those revolutionary and anarchical movements to grapple with which this Council is assembled here to-day. I am anxious, my Lord, that this dismal chapter of our history may not be repeated. There

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is some chance, my Lord, of its being repeated if you do not give adequate time to the public to consider the situation.

“ My Lord, ‘ Truth,’ says the Latin proverb, ‘ is the daughter of Time.’ *Veritas est filia ætatis.* Time is a great pacifier, a great mollifier. Put this case to that supreme of all tests, the crucible of time. Allow the public bodies to record their opinions, the High Courts to pronounce their judgments, and there is no institution in the land more venerated, which inspires a larger measure of confidence than these great tribunals of British justice, and you will have created an atmosphere free from prejudice and excitement favourable to the dispassionate consideration of the grave issues involved in this Bill. My Lord, the Government says that the Bill is not severe, it is not drastic, it is not a menace to public rights and, as the Hon’ble the Home Member has just observed, that no one need concern himself about it unless he be an anarchist or revolutionary. On the other hand, the public hold a wholly different view; they say that the Bill is pregnant with danger, and the magnitude of the public fears and apprehensions may be gauged from the fact that Mr. Ghandi has been able to start a campaign of passive resistance against the Bills. You and I may condemn it, but it is an index of the situation, and we have to allay that situation. The proper solvent would be the abandonment of the Bill or its postponement until the Reforms proposals have become the law of the land. But as the Government is not prepared to do that, I submit that it is the supreme duty of Government to allow the public bodies to express their opinions, and the High Courts and Local Governments to pronounce their judgments, and thus help to bring about a better state of things than that which prevails at the present moment.

“ And, my Lord, where is the necessity for hurry? You have got the Defence of India Act. It will be in operation six months after the conclusion of peace. That will bring us down, on a moderate computation, to the 31st December 1919, and by that time this Bill, even if postponed to the Simla Session now in order to enable a reference being made to Local Governments and High Courts, will have become the law of the land.

“ My Lord, there is also another argument which I desire to place for the consideration of your Excellency’s Government in support of my amendment. The Reforms proposals will have been introduced in the form of a Bill in Parliament after probably the Easter recess, that is to say, towards the end of April. If the Bill is a proper one—and I have no doubt it will be a proper one—it will have a soothing effect on the Indian public, and Indian public opinion will be in a less excited mood to consider a Bill of this kind. At the present moment moral and social forces of an irresistible character are arrayed against it. I desire that they may be enlisted in your behalf; that they will be enlisted in your behalf I have no doubt if you will give them a chance, if you allow the Bill to be introduced in Parliament and these various public institutions to speak out their minds. When by waiting a little, you secure such a large advantage, it seems to me, my Lord with all respect, that it is unwise and inexpedient to hurry the Bill through this Session. I can well imagine your difficulties. The Government and the people are alike interested in passing the Reforms scheme through Parliament. The reactionaries in England are taking the fullest advantage of the Report of the Rowlatt Commission. They will try to block the way. They will perhaps say ‘ Deal with the anarchists first, and then we shall allow the Reforms Bill to pass through Parliament.’ My Lord, to this you have an unanswerable reply. You have the Defence of India Act. The Defence of India Act does not expire till the 31st December 1919, according to my computation, and by that time you will have fortified yourself with this Bill which will have become law in the month of September next. My Lord, you have to look to English opinion, but you have also to look to Indian opinion, and to Indian opinion as profoundly influencing the trend of English public opinion.

“ My Lord, I do not know that I need detain this Council any longer. To accept this amendment would be wise and expedient, it would mollify the

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situation. My Lord, it would be no sign of weakness but of strength. It would be the expression of a deferential attitude towards public opinion, which would gratify public opinion. It will help to dissipate the clouds of mistrust and suspicion which to-day hang thick and dark over the public mind of India. Above all, my Lord, it would be worthy of a great Government now about to enter upon a new period of responsibility in conformity with the spirit of its own gracious message, and the immemorial traditions of British rule in India.

“ With these observations, I desire to commend my amendment to the acceptance of this Council. ”

11-55 A.M.

The Hon'ble Khan Bahadur Mian Muhammad Shafi :—

“ My Lord, I rise to offer my cordial support to the motion which has been placed before the Council by my friend the Hon'ble Mr. Surendra Nath Banerjea with his usual earnestness and eloquence. I acknowledge with pleasure and gratitude the most conciliatory attitude which was adopted by the official majority in the Select Committee towards some of the amendments which the Indian Members of the Select Committee placed before them for their consideration. They met us more than half-way, but in so far as this particular motion is concerned, as has already been mentioned by the Hon'ble Mr. Surendra Nath Banerjea, the official majority overruled the unanimous recommendation of the non-official Members of the Select Committee. It has thus become necessary for my Hon'ble friend to place before this Council the same proposal which was placed before the Select Committee and supported by the unanimous non-official vote.

“ My Lord, I support the motion before the Council on three principal grounds.

“ The first ground is this. Under ordinary circumstances, in accordance with the usual procedure of this Council, this particular Bill on its introduction would have been published in the official gazette and circulated for opinion amongst the Local Governments as well as among representative bodies. That procedure was not adopted in the first instance. We contend that that procedure ought to be adopted now ; that the Report of the Select Committee should be circulated amongst Local Governments, High Court Judges and public bodies for opinion. My Lord, it is my humble submission that departure from the ordinary procedure, as invariably observed in this Council, is justified only in cases of emergency, and I contend that no emergency of the kind which would warrant such departure has arisen in the present case. My Lord, I belong to a school of Indian politics the members of which, because of their deep-rooted feeling that the future welfare of their country lies within the British Empire, have always consistently and readily supported the Government in all cases of emergency with reference to every measure that the Government has thought fit to adopt in order to meet such emergency. We have never hesitated, even at the risk of personal danger, to support the Government on occasions like these. Had it been pointed out in the last debate in this Council, had it been pointed out to us in the Select Committee that an emergency of this kind had arisen, and had facts been placed before us which would have convinced us not only that the emergency had already arisen, but even that there was a fear, an immediate fear, of such an emergency arising, I for one would have been only too ready to give my support to the Government for the immediate enactment of this measure. But, my Lord, no facts were placed before us either in this Council or in the Select Committee calculated to convince us that such an emergency had arisen. My Lord, a hint has been thrown out that a certain class of people in a certain part of the country who are now interned will at no distant date have to be released. With reference to that class of people may I remind the Council that in the Provincial Legislative Council of Bengal only the other day an Indian member brought forward a Resolution for their immediate release, and the whole of that Council, except the mover of the Resolution, absolutely opposed such a motion and negatived the Resolution, so much so

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[*Sir William Vincent ; Khan Bahadur Mian Muhammad Shafi.*]

The Hon'ble Sir William Vincent:—"I think the Hon'ble Member is not quite correct in saying that they opposed the motion. They abstained from speaking or voting on it; I think that is the furthest they went."

The Hon'ble Khan Bahadur Mian Muhammad Shafi:—"With all deference, if my recollection is correct one Indian Member (or two) very strongly opposed that Resolution. And after carefully reading those speeches I personally am convinced that they were perfectly in the right in opposing that Resolution. There was no justification made out by the mover in support of his proposal that those internees should be released. Well, my Lord, in any case the mover of the Resolution stood all by himself and the Resolution was in consequence rejected; so that even the local Council of that particular province is not in favour of the release of the internees in that part of the country. The Defence of India Act is still in force and will continue to be in force for six months after the conclusion of peace. It is clear, therefore, that no emergency of the kind which would justify an absolute departure from the ordinary procedure of this Council, which has invariably been observed in the past, has arisen; and, in consequence, I submit that on this first ground the motion placed before the Council by my Hon'ble and learned friend is worthy of acceptance. The second ground on which I support this motion is this. The feeling against the hurrying through of this measure through Council as voiced in the country is both widespread as well as deep. My Lord, I was a Member of a Legislative Council before the Morley-Minto reform scheme. Since then I have been a Member either of a Provincial Legislative Council or of this Imperial Legislative Council continuously without a single break for the last ten years. During my experience as a Member of a Provincial Council, as well as of this Council, I do not recollect a single occasion on which a Government measure has been opposed with such complete unanimity, complete unanimity amongst non-official Members belonging to every class and every shade of political opinion as in this particular instance. And believe me that this complete unanimity is an absolutely correct indication of the feeling as it exists in the country from north to south, and east to west. My Lord, even those members of the public who recognise that the proposal for passive resistance advocated by Mr. Gandhi is not only absolutely unjustifiable, but is one which every right-minded citizen of the Empire should have no hesitation in condemning are opposed to this Bill. To-day I have received telegrams informing me that the Provincial Muslim Association of the Punjab and the United Provinces Muslim Defence Association at Allahabad have already condemned that movement, but it is significant that even these in the resolutions which they have adopted have expressed their disapproval of the Rowlatt Bills. This significant fact is, I submit, conclusive evidence of the submission which I have made to your Excellency and to your Excellency's Government that feeling in the country is absolutely unanimous against the hurrying through of this measure in the manner contemplated. I venture to submit it is in the highest degree inadvisable to ignore that feeling and to seek to pass this measure in this Session without inviting the opinion of Local Governments, High Courts and representative bodies.

"The third ground on which I support the motion placed before the Council by my venerable friend, is based upon political expediency. There are members of your Excellency's Government occupying the ministerial benches amongst whom there are statesmen, administrators, for whose political insight I have had the highest opinion ever since I came into contact with them. I appeal to them whether, in the circumstances I have described, it is politically expedient to proceed further with the measure without inviting the opinions of the authorities mentioned in the motion. I appeal to them with all the earnestness at my command, I appeal to your Excellency with all the earnestness at my command, as a sincere well-wisher of your Excellency's Government, whether it is politically expedient to adopt the course which you

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propose to adopt. It is, believe me, as a sincere well-wisher of the British connection that I make that appeal and I trust that the appeal will not go unheeded."

12-8 P.M.

The Hon'ble Mr. Kamini Kumar Chanda :—"My Lord, as the next amendment* which stands in my name is much the same as this, I think with your Excellency's permission it would be convenient and save time if I spoke on the Resolution now. The grounds on which I intended to ask for republication of this Bill have mostly been placed before the Council in the two eloquent speeches which we have just listened to. I entirely associate myself with these speeches, except in regard to a small passage in the speech of my Hon'ble friend Mr. Shafi. There was a Resolution moved in the Bengal Council by the Hon'ble Mr. Dutt in which he asked the Government to grant a general amnesty to all the persons in confinement. That was opposed by the Government and two Bengali gentlemen also spoke. The Hon'ble Sir Henry Wheeler speaking on behalf of the Bengal Government opposed the Resolution, but he admitted that the position in Bengal had improved and he said that the Government had let out more than two-thirds of the persons interned and that there were only 365 left. It was further contemplated to grant home domicile to some. This point is not exactly the same as it was put

The Hon'ble Khan Bahadur Mian Muhammad Shafi :—"My Lord, I have the official proceedings in my hand and there it is said 'the Resolution was then put and lost.' "

The Hon'ble Mr. Kamini Kumar Chanda :—"I simply wanted to point out there was no close connection between the point and the motion before the Council. However, this is not a matter that we need quarrel about. As regards Bengal there is the admission of the Bengal Government that the position had very much improved. But leaving that aside and coming to the motion before us, in addition to the grounds which have been placed before the Council in such eloquent terms by the Hon'ble Mr. Banerjea and the Hon'ble Mr. Shafi, I wish to add one or two, in the first place rule 25 of the Rules for the Conduct of Legislative Business says 'The Select Committee shall, in their report, state whether or not in their judgment the Bill has been so altered as to require re-publication.' If the Council will take the trouble to inquire they will find that in the Bill consisting of 42 clauses and a Schedule 65 alterations have been made by the Select Committee; and no less than 25 of the clauses of the Bill have been amended, the Titles, both short and long, the Preamble and the Schedule have also been changed. You cannot say that there have not been substantial amendments in the Bill. The majority of the Select Committee say in their report 'it will be observed that all the amendments that we have made in the Bill are amendments in favour of the subject.' I shall show presently that this statement is not correct. It is erroneous, and I invite the Council to refer to clause 20 of the Bill as originally drafted and as amended. Clause 20 of the Bill as originally drafted says 'If the Governor General in Council is satisfied that movements which are in his opinion likely to lead to the commission of offences against the State are being extensively promoted'. That is to say 'offences against the State'. These offences are defined in clause 2 of the Bill. It means offences in Chapter VI of the Indian Penal Code. Chapter VI, I may inform the Council, consists of 11 sections, 21 to 30 plus 124-A. Now in clause 20 as revised it is said 'If the Governor General in Council is satisfied that anarchical or revolutionary movements which are in his opinion likely to lead to the commission of scheduled offences are being extensively promoted'. In place of offences against the State we find scheduled offences. What are these? We refer to the Schedule and find in the revised Bill the following appears 'Any offence under sections 124-A, 148, 153-A, 302,

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304, 326, 327, 329, 332, 333, 385, 386 and so on. I will not weary the Council by enumerating them all. Then further it says 'any offence under the Explosive Substances Act' and 'any offence under section 20 of the Indian Arms Act.' This, my Lord, is not a trifling matter. What does it mean? It means that you are placing the liberty of the subject at the mercy of the executive. You are empowering the prosecutor to exact a bond from the accused to keep the peace. You will enable the prosecutor to compel the accused to dance attendance at police-stations. You empower him to place a man in confinement at any place he pleases, no matter whether the place is very insanitary, no matter whether the climate is unsuited to his constitution, the place may be infested with tigers or poisonous snakes. I am not drawing on my imagination, I actually have such a case in mind. No doubt the taking of a bond is in the Code, but the order is passed by a judicial authority, and the man has a right of appeal, if necessary, up to the High Court. This power has been taken away and you empower the executive to take this action against him.

"And what has the Select Committee done? They claim that all the amendments which they have made are to the advantage or for the benefit of the accused. Is that so, my Lord? I will just show to the Council that there are 50 offences more than in the original Bill, the commission of which will entitle the Government to put this part of the Bill into operation. Is it correct to say that all the amendments that you have made are to the benefit of the accused, and can you, on this ground, refuse to republish the Bill? That is my first submission, my Lord.

"Now, in the second place, we have just heard both from the Hon'ble Mr. Banerjea and Mr. Shafi that the whole of the Indian members are unanimous in asking for the republication of the Bill, and as the Hon'ble Mr. Banerjea has pointed out, it is the Indian public opinion in a matter like this which counts.

"Now assuming that the claim made by the majority Report is correct, and that all the amendments that have been made are in favour of the subject, what then? There is no rule which says that you should republish the Bill only when the amendments are against the subject. He is not the only person concerned. What about the estimable gentlemen of the Bengal Chamber of Commerce, what about Lord Sydenham and Sir Valentine Chirol. Supposing I had a power-of-attorney from any of them could I not demand that the Bill be published. Of course you may say that it is a very technical matter, merely a point of law. But a point of law cannot be ignored when you are making a law. And I submit that even after the publication of the Report of the Select Committee, we are entitled to ask that the Bill should be re-published.

"Now coming to the most substantial objection, my Lord, what is the object of the publication of a Bill? My Hon'ble friend Mr. Shafi has pointed out that by adopting a certain course regarding the introduction of the Bill in the Council under rule 23 of the Rules for the Conduct of the Legislative Business you avoided discussion of the Bill at a certain stage. Now I wish to amplify it a little. What is the object of the publication of a Bill? It cannot be anything else than an invitation to the public, to the people concerned, to examine the Bill, to see if the provisions of the Bill will suit the conditions of the locality or the community to which it will apply, to see if any modifications are required. Surely it will take some time. They must study the Bill, see the case of the Government for introducing that Bill, consult the opinion of those who can give them competent advice in regard to a matter like this, and then formulate their views and publish them either in the press or send them direct to this Council or to the Hon'ble Members of this Council. Now, my Lord, in this connection may I also point out some clause in the rules for the conduct of the business of this Council which says that the Report shall be made not sooner than three months. The rule says 'such Report shall be made not sooner than three months from the date of the first publication in the Gazette of India.' This shows that you must not report within three months

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The Hon'ble Sir George Lowndes:—"My Lord, I regret to interrupt the Hon'ble Member. It is a most objectionable practice to read only half of a rule and leave out important words. My Hon'ble friend Mr. Chanda stopped reading that portion of the rule when he came to the words 'unless the Council orders the report to be made sooner.' "

The Hon'ble Mr. Kamini Kumar Chanda:—"I stopped there because I intended just to emphasise the intention of the rule which is that the Committee shall not report within three months unless the Council orders the report to be made sooner. But the usual course is that the Committee shall not report before three months. But what is the intention of this rule? It is simply to give the public ample time to consider the matter. What have you done in this case? In the first place, as my Hon'ble friend Mr. Shafi has pointed out, you have departed from the usual form and under rule 23 of the Rules for the Conduct of Legislative Business published the Bill together with the Statement of Objects and Reasons which accompany it. The rule says 'The Governor General, if he sees fit, may order the publication of a Bill, together with the Statement of Objects and Reasons which accompanies it, in such Gazettes and languages as he thinks necessary, although no motion has been made to introduce the Bill'. But that is not usually done. The usual course is to ask for leave to introduce the Bill and then introduce it. Even apart from this, we usually find there are three stages during which, if the usual course is followed, the public have a right to express their views. In the first place, we find that before introducing a Bill, it is first referred to the Local Governments for opinion and also to the public for opinion, thus the Government of India obtain the views of the Local Governments and of the public in the first instance. That is the first stage, and the public have a right to express their views on any measure brought forward by the Government. We know it is frequently done, and I myself had the honour during the last years of being called upon to express my views on matters which have engaged the attention of the Council.

"The second stage is when these reports are received, they are published in the form of a Bill, and then the Member in charge of it asks for leave to introduce the Bill and the Bill is introduced, discussed and passed. There is also another process, which is not always followed but sometimes followed, that is to say, after receiving the Reports of the Local Governments, the Government of India sometimes convenes small committees or conferences to discuss these matters. For instance, this course was followed last September as regards the Bill to amend the Provincial Insolvency Act, and I had the honour of being invited to serve on the Committee. In that Committee all the various questions were discussed and then the Bill was drafted. In some cases such a course is not followed, but still the public have an opportunity of expressing their views on any matter that may be engaging the attention of the Government.

"Then the next stage comes. The Bill after it is introduced in the Council is then circulated for opinion, and then the motion is made for reference to a Select Committee. There the matter is again fully discussed; the public express their views which are placed before Government.

"Now here what are the processes that have been followed in regard to this Bill? We at once just jumped into the third stage when the Hon'ble the Home Member moved for reference to the Select Committee on the 6th ultimo. One cannot understand what is the great urgency in regard to this matter that the Government should have been compelled to adopt the extraordinary course that they have followed. Why is it so? If there was any measure, my Lord, in this Session that was extremely urgent, that was the Excess Profits Duty Bill. You had to pass it this time, otherwise you cannot pass your Budget. As a matter of fact we have already incorporated the estimated proceeds of this duty in the Financial Statement. Therefore that was a matter of great

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urgency. On the other hand, Government had never thought of this matter till the other day because in September last we knew the Government did not intend to have

The Hon'ble Sir William Vincent :—" May I ask the Hon'ble Member to state his grounds for making that statement ?"

The Hon'ble Mr. Kamini Kumar Chanda :—" That was in September. That was my reading of the Hon'ble Sir William Meyer's speech in Council, when he said that there would probably be no necessity for taxation this year. However, let that pass. In any case we cannot deny that there was extreme urgency in regard to that measure, but what has happened ? Here we find you have consulted Local Governments, the High Courts and Chief Courts, and why ? What has the High Court to do with a fiscal measure like this ? Is it possible that any matter arising out of the Bill will ever come before the High Court ? Here you have considered it necessary to consult High Courts and Chief Courts in regard to a fiscal measure, whereas in this other case, where we complain that there is no urgency, you are going to introduce a measure of a character which will create new rules of evidence, enact rules of procedure, which if anything reminds of the days of the good old Kazi, and you do not think it necessary to refer to the High Court or to the Chief Court, or take the opinion of a lawyer. Why is that, my Lord ? I submit there is no explanation of this. I respectfully invite Government to explain this matter. This question was put on the last occasion by many of us as to where was the urgency for this measure, why this hurry ? I listened with respectful attention to the lucid speech of my Hon'ble friend the Law Member. I have read the eloquent speech of the Hon'ble the Home Member, and I have read with attention the very strong speech of my friend the Hon'ble Sir Verney Lovett. But is there any explanation, my Lord, of this hurry ? Reference was made on the last occasion to the fact that the Defence of India Act was still in force. Why then is there any need for this hurry ; there could be an Ordinance. Then the Hon'ble the Law Member said this, my Lord :—

'What is the practical remedy proposed in this Council ? Well, we have two ; let me deal first with the no doubt practical suggestion in a way, of my friend, Mr. Surendranath Banerjee. He says ' You have got powers under the Defence of India Act which will last some time yet. Use them. After that pass an Ordinance to the same effect and use it for six months. Thirdly, you have got on the permanent Statute-book Regulation III of 1818. Use that.' Well, if I may take that in any sense as a mandate from Members of this Council, it is a mandate for repressive legislation of a far worse description than what we are now proposing.'

" Now I accept that statement of the Hon'ble the Law Member, but, my Lord, what is the bar to your Excellency passing an Ordinance on the same lines as this Bill ? Could you not do that ? What is the objection to an Ordinance passed by your Excellency which will take the place of the Bill here ? The Ordinance need not be of such a repressive character ; it can be on the same lines as the present Bill, so that argument does not hold. Why must we have this Bill passed by the vote of this Council ? Is there any difference between a Bill passed by the official block in this Council and an Ordinance passed by your Excellency ? You are going to pass the Bill in the teeth of the opposition of the whole of the Indian Members simply because you have an official majority. What is the difference between this and an Ordinance passed in an executive character ? A question was put by the Hon'ble Mr. Jinnah as to whether the votes of Indian Members counted for anything in the estimation of Government. To this the Hon'ble the Law Member again replied as follows :—

'If we are asked to surrender our own judgment, maturely and carefully come to on a very difficult question of policy, it is impossible for us to do so even in the unanimous opinion of Non-official Members who are not in the position of responsibility in which the Government is.'

" May I, with reference to this, make a request of the Government, my Lord. Will you remove the mandate and leave the official members free to vote just

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as they think right and not according to mandate, as you did last year in the case of the Income-tax Bill? Do it and I think it will make a great difference, and see what the result will be. I say, my Lord, there is absolutely no cause for hurry. It is just like a passenger who is travelling by the Punjab mail to Calcutta, sitting up and packing his hold-all at Allahabad because he would get down at Howrah. You could very well wait and see what happens.

" My Lord, there is another aspect of the matter. You are going to pass this Bill with a view to deal with the revolutionary movement in Bengal and other places. Well, have you had an inquiry as to the cause of that movement? That was not referred to the Rowlatt Committee. But we can find some answer; there is something in that Report although it was not in the terms of reference to that body. It is stated in that Report in one place that Barin Kumar Ghose came to Bengal from Baroda in 1902 to organise a revolutionary party and he failed and went back. But when he came back in 1907 after the partition of Bengal he was able to do it. What happened in the meantime in Bengal which made possible for Barin Kumar Ghose to do in 1907 what he could not do in 1902? It was the policy pursued by Lord Curzon which was a contributory cause. It was found that the Government did not pay the slightest heed to Indian public opinion, rejected it with contemptuous and absolute indifference. It was this, my Lord, which drove these young men to get out of hand. When they found that the united opinion of the nation counted for nothing, it was then that this political agitation, as the Hon'ble Mr. Banerjea has pointed out was driven under ground and this revolutionary movement was given a start. And the first false step by a tragic necessity gradually leads to something more dangerous. That has happened in Bengal and other places, my Lord. And are you quite sure that the procedure which you are now adopting will not help that movement instead of helping you to put it down. When it is found that you are riding roughshod over the unanimous vote of the Members of this Council, nominated and elected, who moreover have the whole country at their back, do you think that will not deepen the resentment of these young men? They are too young to judge correctly, and do you not think that that will make matters worse and instead of being able to keep matters in hand, you will simply drive it more underground. My Lord, I respectfully invite your Lordship's attention to these matters and join my Hon'ble friend in asking the Government to allow the Bill to be republished for the opinions of the High Court and other bodies. If afterwards you find there is need to have a law, proceed in the manner that the opinions seem to indicate, and I am sure the Government will get support from the Members of this Council if not from outside.

12-35 P.M.

" With these words I support the motion."

The Hon'ble Dr. Tej Bahadur Sapru :—" My Lord, I do not wish to traverse the ground which has already been covered by my friends the Hon'ble Mr. Banerjea and the Hon'ble Mr. Shafi. My Lord, my Hon'ble friend Mr. Banerjea has referred to various grounds and to various reasons and asked your Lordship, in view of those reasons, to republish this Bill so as to obtain the opinions of the Local Governments, the High Courts and the general public. My Lord, it is not for me on this occasion to refer to the gathering storm outside the Council Chamber. Every one of us knows it and I sincerely hope and trust that our worst fears will not come to be realised. But I cannot shut my eyes to one important circumstance, and that is this. The Preamble of this Bill, even as it stands at the present moment, says :—

' Whereas it is expedient to make provision that the ordinary criminal law should be supplemented and emergency powers should be exercisable by the Government for the purpose of dealing with anarchical and revolutionary movements.'

" My Lord, it appears from that that the Government have persuaded themselves that the ordinary criminal law requires to be supplemented and that there are certain emergency powers which should be exercisable by Government for certain definite purposes. My Lord, as to whether the ordinary criminal law

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requires to be supplemented, as to whether the present legal machinery has broken down, as to whether it is impossible for Courts of law to deal with these offences effectively having regard to the present position of the law, I submit the best persons entitled to advise your Lordship in matters like these would be those very persons who have got to administer that justice from day to day. My Lord, I therefore see absolutely no reason why the Government of India should decline to take the opinions of the Judges of the High Courts in various parts of this country. They will either tell you in so many words that the present state of the law is unsatisfactory, that it is inadequate, that it does not enable Courts to deal with these offences in an effective manner, or they will tell you that the law, as you propose it to be passed, goes further than the necessity of the occasion requires. My Lord, supposing they are persuaded to take the same view, supposing they come to the same conclusion as the Government of India has come to, the position of the Government of India would, I venture to submit, be infinitely stronger when that opinion has been expressed by the High Courts. If, on the other hand, the High Courts think that the present legal machinery has not broken down, that the present law is effective, or that if it is ineffective it requires to be altered in certain directions then, my Lord, I submit there will be a very strong case for a reconsideration of the entire measure. Therefore, my Lord, I do not see at all any justification why the Government should be in such a hurry as to the passage of this measure now without taking the opinion of the High Courts.

“My Lord, the people of this country have during the last 50 or 60 years come to cherish great faith in the justice of the High Courts, and they believe that, while it may be impossible to come to correct conclusions when political passion is roused in assemblies which are professedly of a political character, in the serene atmosphere of the High Court it is quite different. Therefore, I will beg of your Lordship to consider whether it is not right, whether it is not expedient, whether it is not proper, that you should invite the opinions of those very learned Judges who have been administering justice and who are best able to tell you what is the present state of the law. My Lord, I am aware that in the Committee which you constituted there were three learned Judges. One of them was Mr. Justice Rowlatt, another was Sir Basil Scott of the Bombay High Court, and the third was Mr. Justice Coomarswamy Sastri of the Madras High Court. Now, my Lord, I have the highest possible respect for every one of those three learned Judges. I do not question their ability; I do not question their honesty of purpose; but at the same time I cannot forget that, so far as Mr. Justice Rowlatt is concerned, he has not had any Indian experience; he has not been administering justice in the Indian Courts. Therefore, his knowledge of the present state of the law and its relation to these crimes cannot be first hand. I am bound to attach the fullest possible weight to the opinions of Mr. Justice Coomarswamy Sastri and of Sir Basil Scott, but at the same time, my Lord, I cannot forget that the High Courts in India contain many more Judges than these two learned Judges, and that we are entitled to know especially what the Calcutta High Court which has had so much to do with cases of these crimes, thinks on the subject and what are the recommendations which it proposes to make with regard to any alteration of the law. Let us not be deprived of those benefits; let us not be deprived of the opportunity of finding out what dispassionate judicial opinion thinks about these matters.

“Then, my Lord, the amendment of my Hon'ble Colleague also suggests that these Bills should be referred to the Local Governments and to public bodies for criticism. So far as the Local Governments are concerned, my Lord, we do not know what they think with regard to the recommendations of the Rowlatt Committee or with regard to the specific clauses in this Bill which are intended to meet a situation such as is said to exist at the present moment. As regards public opinion, my Lord, give it time to think over this matter dispassionately. At a time like this, when political passion is raging high, you cannot expect that people can think about a measure like this dispassionately. There is bound to be strong political feeling in the country; already we are

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witnessing its existence. And, my Lord, I submit that if you only postpone this measure so as to give the public time to think over it dispassionately, it may be that you may find that the public may take a view somewhat less strong than they are taking now, though for my part I am free to confess that I doubt very much whether the public in this country will ever reconcile themselves to judicial discretion being supplanted by executive action.

"My Lord, on these grounds I strongly support the motion of my friend Mr. Banerjea as being in the highest degree expedient and as being also in the highest degree consistent with justice."

12-44 P.M.

The Hon'ble Maharaja Sir Manindra Chandra Nandi:—

"My Lord, it affords me great pleasure to support the amendment which my Hon'ble friend, Mr. Surendra Nath Banerjea, has just placed before you. I have tried my very best to understand and appreciate the point of view from which the Government are so anxious to rush the Bill, which is under our consideration at the present moment, through this Council, but, my Lord, I confess I have failed so far to discover the reason for this hurry. It is now recognised that the Defence of India Act will continue to be in operation till probably the end of this year, and, besides this Act, there is the old Bengal Regulation III of 1818, which invests the Government with almost plenary powers to deal with all sorts of anarchical and revolutionary crimes. If from now and the end of this year there should be in any part of India any unhappy re-appearance of such crimes, the Government will be able to deal with them with the existing weapons in its legislative armoury which I have already mentioned. My principal reason for supporting Mr. Banerjea is my conviction that, if the Select Committee's report is referred to Local Governments and High Courts and to public bodies for their considered and matured criticisms, the Bill will stand a chance of being very considerably improved. I have got one more additional reason to support Mr. Banerjea. If the present Bill is not passed by the Council this Session, it will not very materially exercise the public mind which will be certainly a very great advantage for both the Government and the people. We all realise how the Reform Bill, which, I hope, will not be long in coming, will badly stand in need of all the attention and consideration the country can give to it, unaffected by any distractions and distempers. As soon as the Reform Bill is passed, both the Government and the people will be in a better position to consider all the aspects of the present Bill from a new and perhaps a wider angle of vision. I would beg of the Government not to give any handle or opportunity to agitators of any kind to create any further discontent and mischief in the country. Time is a great healer, and if this Bill is put off for consideration till the next Session of the Council, the country will forget and forgive many things. My Lord, I, therefore, appeal to your Excellency to accept Mr. Banerjea's motion and give the country and this Council time to think over it again."

12-47 P.M.

The Hon'ble Mr. P. J. Fagan:—"My Lord, it must, I think, be admitted, that at first sight there is some reasonable ground for the amendment moved by the Hon'ble Member. On a cursory glance it might seem not altogether inappropriate that in dealing with a measure of this kind, even at this stage, when the Select Committee has completed the arduous labour involved in a minute examination of the provisions of the Bill, it should be allowed to follow that somewhat lengthy and devious course which is generally found to be appropriate for legislation in this country. But, my Lord, the circumstances and conditions surrounding the initiation and introduction of this measure are of a very special nature, and it seems to me that the Hon'ble Mover and other Hon'ble Members who have supported this amendment have scarcely accorded sufficient weight to the consideration of those circumstances. The Bill is the outcome of the deliberations, the prolonged and laborious deliberations and the considered recommendations of a peculiarly highly qualified Committee, of a Committee particularly rich in judicial talent. That Committee was appointed to investigate those widespread anarchical and revolutionary

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movements which have recently menaced public law and order, peace and safety, in this country. The Bill, my Lord, embodies the recommendations of that Committee, and in embodying them it scrupulously avoids anything in the direction of excess, any deviation from those recommendations being in the direction of defect. Far be it from me to speak except with the profoundest respect of those authorities to whom the Hon'ble Member would refer this Bill; but under the circumstances to which I have referred, it seems to me not unreasonable to ask what is to be gained by a prolonged and voluminous literary discussion of the kind which the Hon'ble Member appears to desire. Have we not here to-day in this Council the *elite* of the non-official political intelligence of India, fully prepared and fully competent to subject the provisions of the Bill to the most detailed examination? When I consider the lengthy vista of discussion which stretches down the ample limits of to-day's agenda, I cannot doubt that every hole and corner, every nook and cranny of this measure will in turn—it may be after the shades of night have fallen—be subjected to the searchlight of the keenest and the most acute criticism. I find it difficult to believe that when this much-to-be-pitied measure shall have happily emerged from the prolonged course of lingering inquisitorial torture with which it is threatened, anything will remain unthought or unexpressed which human intelligence can think or express about the merits and demerits of this measure. My Lord, under these conditions, I ask once more what is to be gained by procrastination and delay? The measure is, indeed, clearly a contentious one and, as such, demands the most careful examination and discussion at the hands of this Council. But the most appropriate occasion for that is obviously here and now, in this Session of the Imperial Legislative Council. The Bill involves principles of policy and government which are intimately bound up with the welfare of the State and with certain grave dangers to which that welfare has already been, and may again be, subjected. Surely it is beyond question that it is the duty of this Council to arrive at conclusions on those principles and on the details of the legislative action which they involve at the earliest possible opportunity.

“My Lord, I beg to oppose the motion.”

The Hon'ble Mr. G. S. Khaparde :—“My Lord, I have got 12-53 P.M. an amendment,

‘that the Bill be republished in the ‘Gazette of India’ in English and in all the Provincial Gazettes in English and in the principal vernaculars of each province,’

against my name which is very much the same as that moved by my Hon'ble friend, except that I ask that the Bill be republished in the ‘Gazette of India’ and in all the Provincial Gazettes in English and in the principal vernaculars of each province—an addition to which, I believe, my Hon'ble friend will not object, since his object it is to secure the fullest expression of public opinion. The reasons that have been given for this republication by the speakers that have gone before me, I stand by and I adopt. I wish to supplement their reasons with one or two others.

“It has been asked, and very pertinently asked, I believe, as to what is to be gained by a further discussion of this measure. It has been pointed that it will only increase agitation in the country, and it is very undesirable that this agitation should be prolonged or intensified. I do not deny that there is something in the argument; but I submit that this is exactly what we desire and which all law desires. Your Excellency knows that there is a presumption in law that everybody knows the law. As a matter of fact, I venture to think there are some points of law on which the most eminent practitioners are not agreed—I mean that jurists differ; and yet everybody is presumed to know the law and he is punished if he is found to have transgressed in any particular. Now this principle of law is recognised to be rather hard, and Judges have always said ‘Ignorance of the law is no excuse; I shall punish you, but I will be lenient with you’, and they let the offender off sometimes with a small fine, or in case of imprisonment, until the rising of the

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court, and so on. Now this principle of law did not matter so much in the ancient City States—like that of Rome. They were generally small States and all the citizens could gather together in one assembly or another, and the law was discussed and laid down, and the presumption arose that everybody who took part in the discussion of that law knew about it. And in those small City States probably they did know. But in modern times, when we live not in City States but in Empires, and large Empires over which the sun never sets, this presumption of everybody knowing the law is rather difficult to accept and difficult to understand. Along with the expansion of the States, expansion of the methods of publication has also gone on, and according as the law gets discussed, and more and more discussed, and even discussed in villages, so much the better for the law. Then everybody understands what the law is going to be and everybody knows, and any infraction of it can rightly and properly be punished. This by itself, I humbly submit, is a very good reason why the discussion should be prolonged.

“I have got another reason for it. The most intelligent people probably at first sight see the right point and arrive at the right conclusion. People of slower intelligence, like myself, take some time to think over it, and I believe a smaller portion of mankind generally like to sleep over the discussions and they like to take time to make up their minds, and it is better that the law should be under discussion for some length of time, so that everybody has in his own way and in his own manner thought it out for himself. That is not all, my Lord. There is a further advantage in publishing the law, and it is to my mind a very estimable one. That advantage is this that when it gets discussed all over the towns and villages in all the rural places, I suppose these gentry against whom it is intended, they are somewhere about there I believe, they come to hear of this, and these revolutionary gentry or anarchical people they also possibly silently or perhaps actively whichever way it may be take part in these discussions, and the tendency of those discussions is that many of them would be converted to the right path by hearing reasons against it; that is to say this prolonged discussion is the formative stage of public opinion, and the longer it is carried on and the more vehemently it is carried on the better, because the persons concerned, the persons intended to be brought under the operation of this law will have an opportunity, and an ample opportunity, of considering the *pros* and *cons* and in all probability such of them as have got any spirit of citizenship in them and such of them as are open to argument and are wavering or as it has been said such of them as are very young, they will all get the benefit of these discussions and probably change their ways, so that by the preliminary discussion we gain the end of this particular law. In those circumstances I welcome this long discussion and prolonged discussion, and when a discussion becomes prolonged it generally decreases in intensity. Much has been said, nearly everything has been said, everything has been considered, and people do not want to listen to a person who goes on reiterating what has been said before; the ingenuity of man is after all limited, and he cannot have any further argument; then the matter becomes a little stale and nobody listens to him, and ultimately people come to some reasonable opinion about it. When a new law of this kind is enacted, it is proper that the matter should be allowed to grow even stale for the matter of that, so that public feeling comes to a certain point, and public judgment arrives at a particular conclusion, and then the legislature can very easily embody that conclusion in the Bill or Act, as the case may be. There is a further thing in this particular law which I wish I had mentioned earlier; but even now it is worth mentioning. It is that this law, as I have been saying, really speaking introduces no new principle; it introduces limitations to an old principle. The old principle is that nobody's liberty or property is to be taken away without the sentence of a Court. That is the law in England and everywhere else. But the contention of the framers of this Bill is that in the particular circumstances of India, those circumstances are so unhappy and so bad, that we are compelled to infringe upon this liberty, and to circumscribe, so to say, its application. That may be. I have disputed that myself both at Simla and here, and I maintain that

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no occasion has arisen for it; but conceding for the sake of argument that there is some occasion for circumscribing the wide application of this principle, I humbly submit that is all the more reason why we should discuss that principle and why we should discuss every limitation that is sought to be put upon it. That was one of the reasons which I wish I had said earlier. I will not say that I am right; but in the earlier stage of this discussion it is not the principle of the Bill at all, it is the circumscribing circumstances that have been introduced into the Bill that are to be discussed, and in this Bill, therefore no question of principle arises. However, be that as it may, I humbly submit still further that one of the reasons for the publication of this Bill and the details of it is that all these details which go and which are intended to circumscribe the principle universally acknowledged, those details should be considered as minutely as possible and even considered more than it is necessary, so that it might become a part of the life of the people, and when they become a part of the life the people they unconsciously get into the law and the law gets the support not only of the intellect of the nation but also of the heart of the nation, of the life of the nation, and the law really becomes easy to administer. These are my reasons for saying that this Bill should be published, not only in all the Provincial Gazettes, but also in all the principal vernacular languages, so that everybody may read or as in India many people do not read, everybody can get it read to him; he may hear about it; discussions may go on in his native language and in his native village, and in that way he becomes acquainted with all the circumstances. Also incidentally they would know why Government is framing this Bill and they would think about it. I do not say that they would all come to the same conclusions. If those conclusions are favourable to the Government all the better. If they are not favourable to Government still better, because then they will come here and they will find expression through some of us here and Government will be in a position to discuss them and arrive at what I call a reasonable conclusion. So from all points of view, whichever way you look at it, it appears to me that further discussion and a little time given to the people to form their opinions would be very wise indeed in these particular circumstances.

"I have spoken practically on my own amendment which is nearly the same as that of my Hon'ble friend, Mr. Surendranath Banerjea, except that I wish to introduce the principal vernacular languages into it, to which I am sure he does not object or is not likely to object. I have spoken on this so that a vote may be taken on my amendment also without a further speech from me."

The Hon'ble Rai Sita Nath Ray Bahadur :—"My Lord, I 1.3 P.M. beg to join my humble prayer to the united prayer of the whole body of non-official Indian Members of this Council requesting your Excellency to postpone the consideration of this Bill till September next. I strongly appeal to your Excellency, entreat and implore your Excellency with folded hands to make this small concession to public opinion. If your Lordship does it, it will be considered not a sign of weakness but a mark of magnanimity,—a mark of grace. I beg to repeat that you lose nothing, absolutely nothing, by postponing its consideration. Then why this insistence on a course of hurry which will give rise to fierce agitation in the country? I am a loyal subject of the Government, always ready to help in my own humble way any cause which goes to maintain law, order and good government. If I apprehended that a little delay would go to subvert law, order and peace, I would have been the last person to press for it. I beg to repeat here a trite Sanskrit saying—'Asuvasya kalaharanam'—that is, in a matter which will lead to disaster, delay is preferable. With these few words I beg to support the amendment of my Hon'ble friend, Mr. Banerjea."

The Hon'ble Rai Bahadur B. D. Shukul :—"My Lord, I rise 1.5 P.M. to accord my wholehearted support to the motion moved by my Hon'ble

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friend, Mr. Banerjea. My Lord, you are aware of the bitter opposition to which the Bill has given rise in this country. It was expected that the Government would see their way to drop the Bill altogether. It was further expected that if that was not possible, Government would see their way to modify the Bill in such a manner as would be acceptable to this Council and to the country at large. But that was not to be. We counted without our host, and the result is, that the Bill as it has emerged out of the Select Committee still retains many of its objectionable features. There is no doubt that there have been material changes made in the Bill, yet there is a great dissatisfaction felt about the Bill, both inside and outside the Council. In a measure of vital importance like this, a measure which involves questions of life and death, and on which opinion is so sharply divided, it is in the fitness of things that the Bill as amended should be republished, so that the opinions of the public bodies and of High Courts as also of Local Governments should be obtained. My Hon'ble friend from the Punjab, Mr. Egan, seems to think that republication would only encourage 'literary discussion.' With all respect to my friend I do not agree with him. It will not only help literary discussion, but it will invite expert opinion of such bodies as High Courts. My Lord, do the opinions of such bodies as the High Courts of Calcutta and Bombay count for nothing? I am sure your Lordship will not agree. I am quite sure the opinions we shall receive from such responsible bodies will help us greatly, and who knows the Bill after that may be so modified as to become acceptable to the country at large. Why should there be such a hurry when the whole thing is in the melting pot? The Bill affects the whole country and the whole of the Indian population, the majority of whom do not know English. It is therefore very necessary, as suggested by the Hon'ble Mr. Khaparde that the Bill should be published in the principal languages of the provinces; it is also fitting that before any further action is taken the rural areas, from which I have the honour to come, should know what we are doing. They have a right to express their opinions on the subject and have their say. I do not think that your Lordship will be justified in legislating in regard to matters which so greatly affect them behind their backs. With these few words, my Lord, I support the motion of the Hon'ble Mr. Banerjea."

[At this stage the Council adjourned for Lunch.]

2-15 P.M.

The Hon'ble Mr. V. J. Patel :—"My Lord, after the decision of your Excellency to sit at 6 o'clock and thereafter, I do not think it is worth while taking up the time of this Council in supporting or opposing the motion of my Hon'ble friend, Mr. Surendranath. That decision, if it means anything at all, clearly and certainly means that so far as the official block in this Council is concerned they have made up their minds that the motion is going to be rejected, and the Council will begin considering the amendments at 6 o'clock. However, so far as my position on this amendment is concerned, I want to make it perfectly clear. I am one of those who believe that the only way to improve this Bill is to entirely drop it, and I do not think any amount of opinions received from the High Courts or the Local Governments or any political associations will make this Council a bit wiser. I am, however, prepared—the Council will be surprised to learn—to support the motion of my Hon'ble friend, Mr. Surendranath, and my reasons are only two. The first is, that it is human nature to see that the evil day is postponed, and I should certainly like to see that that day is postponed to September of this year or to any other further day. From that point of view I welcome the motion of my Hon'ble friend, Mr. Surendranath. My second reason is, that there is always a slip between the cup and the lip, and if this matter is now postponed it may be that time may bring wisdom, and the Government might see the unwisdom of passing this measure at any time. With these few remarks I cordially support the motion of my Hon'ble friend, Mr. Surendranath Banerjea."

[12TH MARCH, 1919.] [*Mr. T. Emerson ; His Excellency the President.*]

2-19 P.M.

The Hon'ble Mr. T. Emerson :—" My Lord, I rise to speak on this measure in the hope that the experiences of a Magistrate who has had much to do with the working of the rules under the Defence of India Act in Bengal may be of assistance to Hon'ble Members from other provinces in making up their minds as to the necessity for the Bill. It is not necessary for me to take up the time of the Council by enumerating the causes that led to the formation of a revolutionary party in Bengal, but it may help to bring the conditions of that province in 1915 and 1916 more vividly before the minds of Hon'ble Members, if I describe some typical cases which had to be dealt with by me as District Officer of Tipperah during those two years.

"The first case I propose to describe has already been mentioned in the speech of the Hon'ble Sir Verney Lovett on the occasion of the introduction of the present Bill. Early in 1915 Babu Sarat Kumar Bose, the Headmaster of the Comilla Zilla School, brought me a revolutionary leaflet which had been delivered in an envelope to a master in the school by two school boys. The boys.

His Excellency the President :—"The Hon'ble Member will speak a little louder. It is very difficult to follow him, he will speak a little louder and slower."

The Hon'ble Mr. T. Emerson :—"The boys admitted the delivery of the envelope and said it had been given to them by a young man who said it contained a letter of invitation to some social function. An inquiry into the affair was held and no young man answering to the description given by the boys could be found. As it would have been unfair to assume that the explanation given by the boys was untrue they were re-instated in their places in the school from which they had been suspended pending the inquiry. The circumstances of the case, however, could not be kept secret, and the Headmaster's zeal being found inconvenient to the revolutionaries, he was shot dead in the public street at Comilla while it was still daylight on the 3rd March 1915 under such circumstances of brutality that one other man was killed and three injured by bullets. The occasion selected for the murder was the occasion of the matriculation examination; it was a time when schoolboys had come up for the examination from all over the district. The murder took place so close to my house that I was on the spot within half an hour of its commission. As president of the Zilla School I had had frequent occasions to consult with Babu Sarat Kumar Bose for whose character I had a high esteem. The Council will realise my feelings when he was struck down almost at my door and I was unable to defend him or punish his assassins.

"In another case which occurred in May 1916, the executive of the revolutionary conspiracy decided that a wealthy man of my district should be compelled by threats of death to himself and his family to pay a sum of money to the friends of the revolutionary cause. The notice to send the money was served through the registered post in a printed form, the blanks of which were filled up in manuscript, and it may interest the Council, if I read the English translation of the notice as produced in the subsequent criminal case. This is a translation of the threatening letter in this Extortion case. 'You are hereby appointed (a paper-torn and in other copies later found with arms and ammunition on house search the word is 'contributor') in the Indian War. To maintain your position, respectability, property and for the preservation of your life and specially as a security for the faithful discharge of our work (by you) in the new free State, you must deposit Rs. 7,000 by the month of Bhadra in the National Bank, otherwise fine and forfeiture of your life will inevitably follow. If you play the traitor, you shall be killed with your whole family.

1st Instalment . Rs. 2,000 Date of depositing money between 8 and 9 p.m., on Sunday the 1st Jaista,
Place—at the foot of a Banyan tree to the south of (paper-torn.)
Sign.—A cartridge below a flag.

President.'

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There is a postscript to the effect that the date of depositing the balance of Rs. 5,000 shall be communicated later on. The notice was followed up by a visit of agents of the revolutionaries armed with revolvers and after much negotiation it was arranged that the victim should bring the money to a place not far from the Comilla Railway station after nightfall and that two men should meet him on bicycles, receive the money, and escape by a train leaving at the time. The police obtained news of the intended extortion and intercepted the two men as they were escaping on bicycles. One of the men was arrested: the other jumped off his bicycle, ran off in the dark, and opened fire on the police. After a lively interchange of shots in the dark, he escaped: but the arrested man was brought straight to me with the revolver found on him. The man from whom the money had been extorted was also present at the inquiry which was held and his demeanour has left an indelible impression on my mind of the extent to which the revolutionaries succeed in terrorising their victims. I have learned that he died not long after the trial and it has been suggested that his death was hastened by the terrors that he has passed through, acting on a feeble constitution

His Excellency the President:—"I do not wish to stand in the way of the Hon'ble Member, but I would draw his attention to the fact that the amendment we are discussing is to the following effect, 'that the Select Committee's report, together with the Bill and connected papers, be referred to local Governments, High Courts and public bodies for criticisms.' Members, I hope, will confine themselves to discussing the amendment which is before the Council."

The Hon'ble Mr. T. Emerson:—"I was attempting your Excellency to prove how very urgent the matter is."

His Excellency the President:—"If the Hon'ble Member is leading up to that point, I am quite satisfied."

The Hon'ble Mr. T. Emerson:—"That is my object, your Excellency. By making these remarks, I was intending to describe the state that Bengal was in before we started to apply the Defence of India rules, and I had only one other example to give. After that I meant to describe the way in which they were dealt with under the Defence of India rules, and then to show the present state of affairs so as to show that this is indeed an urgent matter.

"The third crime that I was going to describe in order to show the necessity for the measures which subsequently had to be taken was the Laliteshar Dacoity, which took place in my district on the 11th September 1916. A number of young men armed with revolvers were committing a dacoity when they were obstructed by the villagers. In trying to escape with the loot, they shot dead five of the villagers, wounded five others and lost one of their own number killed. The dacoit who was killed was subsequently identified as a man who had been interned under the Defence of India rules and had absconded from domicile. In this case Government paid the debts of the villagers who had been killed and pensioned their families, and it was my privilege as Collector of the District to distribute these and other rewards locally. The unanimity of the whole country side in condemning the acts of the anarchists was evinced by the voices and presence of crowds who came to show their sympathy with the widows and children of the murdered men.

"This was the state of affairs in 1915 and 1916. I have described three typical cases, one each of murder, extortion and dacoity out of many that occurred, and I think I have said enough for Hon'ble Members to realize how difficult the situation was with which we had to deal.

"Cases of conspiracy and other criminal cases had been instituted, but although some persons had been punished, no impression had been made on revolutionary crime, while the murder or terrorization of witnesses and informers were making such prosecutions more difficult and less desirable. During the

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progress of these cases, however, a clearer knowledge was obtained of the character of the revolutionary movement, the members of which were found roughly to consist of three classes. The first class included the leaders—men so steeped in the doctrines of revolution as to be entirely irreconcilable—and those of their disciples who were so infected by the poison of their teaching as to be incurable.

“The second class consisted of those whose minds were poisoned but not so badly, that their cure was beyond hope. Besides these two classes there was a third class, mostly of students, and schoolboys who had a vague notion that by becoming revolutionaries they were joining a high and patriotic movement. The system of training young men in revolution and anarchy is described by one of themselves in a statement quoted in paragraph 104 of the Rowlatt Report to which I refer the Council. The majority of the members of the movement had been induced to join by working on their religious and patriotic emotions with insidious falsehoods, and it was this foundation of falsehood which made it impossible that the movement could retain good men once they knew its true meaning.

“Many such men, with the intention of putting an end to a movement which they believed would do no good either to their country or their religion, gave at great danger to themselves full information of the revolutionary conspiracy and of those who were engaged in it.

“By collating these statements and verifying them in every possible way, a knowledge of the exact state of affairs and of the names and degrees of guilt of the conspirators was obtained which could not have been obtained with similar accuracy in any other way, and we were placed in a position to act with certainty and effect when, in 1916, action was taken under the Rules made under the Defence of India Act. The first class of revolutionaries, those who in the interest of peace and of the suppression of the revolutionary movement could not be set at liberty—were proceeded against under the Regulation or interned in jail. A second class, it was hoped, separation from evil influences and an opportunity for meditation would cure—they were interned at a distance from their homes or in their own homes according to the degree in which they were implicated. The largest number of all belonged to the third class who were merely warned in the presence of their parents and guardians. I have warned many men and boys in the last class personally and solemnly in the presence of their parents and guardians, and am glad to say that in very few cases has it been necessary to proceed against them after the warning. On the other hand, in many cases the warning, I believe, led to the re-establishment of parental influence which had been weakened or lost by association with anarchists.

“As for the treatment of those who were confined in jail and detained in the mofussil, it is considerate and thoughtful. Those in jail under Regulation III are not associated with ordinary prisoners. They associate with one another and they play badminton, chess, *pasha* and other games and continue their studies, as far as is possible, by reading and writing. There are non-official visitors especially for them and the Magistrate himself visits them . . .

The Hon'ble Mr. V. J. Patel :—“I rise to a point of order, your Excellency. The question is not the necessity for the Bill but the urgency of the measure. That is the only question before the Council, and your Excellency ruled that Members should confine themselves to the consideration of the amendment only.”

His Excellency the President :—“I think the Hon'ble Member has been straying from the amendment during the last two or three seconds. I hope the Hon'ble Member will confine himself to the amendment.”

The Hon'ble Mr. T. Emerson :—“The revolutionary movement is not yet dead. There are still in custody or in detention men whose release

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would mean the breaking out again of the old trouble, and there is recruiting going on still of young men who are to be ready when the Defence of India Rules are no longer in force. If, however, the Council shows by the passing of this measure into law that its face is set against anarchy and revolution, I am convinced that the movement will quickly die a natural death. This is the reason for the urgency of the measure. If the measure is now postponed, if it is not passed into law, if the Hon'ble Member's amendment is accepted, and the Council shows that there is the least weakening in dealing with this anarchical and revolutionary crime, then I think that it will act as an encouragement to these people who are still working in order to carry on the movement."

2-34 P.M.

The Hon'ble Sir Fazulbhoy Currimbhoy:—"I am not at all convinced by the arguments which were brought forward by my friend the Hon'ble Mr. Emerson. The Defence of India Act is going to remain in force till the peace is signed and six months after. My friend, the Hon'ble Mr. Banerjea, when he moved this amendment, clearly pointed out that peace will be signed much later than September. So, if this Bill is postponed until September and the views of the people of the country, of the High Court and other bodies are obtained, nothing will be lost. I think the Hon'ble Mr. Emerson is under the misapprehension that the Defence of India Act is going to be cancelled and that this Bill is going to be brought into force immediately.

"I have no other arguments to put forward, because, after the eloquent speeches of the Hon'ble Mr. Banerjea and many of the previous speakers, I do not wish to take up the time of the Council. I sincerely support the amendment moved by my friend the Hon'ble Mr. Banerjea."

2-35 P.M.

The Hon'ble Sardar Sunder Singh Majithia:—"My Lord, unfortunately for myself, I was not present on the first occasion when this Bill was being discussed. The measure is a very important one. It brings into being a machinery for disposing of certain crimes in a speedy way and in a somewhat different method from what is in the present law of the country. I have since read the debate with very great interest, and sometimes have been swayed one way and sometimes other by the eloquent speeches of the Hon'ble the Law Member on the one side and the non-official element of this Council who belong to the legal profession on the other. To a layman like myself the reading has been a very interesting study. But, my Lord, though I am willing to do all that lies in my power to meet the requirements of an urgent situation, but I am not convinced of the hurry with which the measure is proposed to be dealt with, infringing as it does with some of the vested rights of citizens of the Empire, I am aware that the provisions of the Bill are meant for those who have anarchical tendencies, but you have, my Lord, to consider the vast majority of innocent people and you cannot help considering that it is the subordinate police who will have to take the first step in the matter. We know that many a good measure has been made impossible by the underlings who have to deal with the public at large. I am quite prepared to give due praise to the police where they deserve, but this does not take away from the fact that the whole of the police force is free from any taint. So, I fear that in the working of this measure the police will get unlimited scope for their activities, and there is a very great danger of the innocent suffering with the wicked who could have no sympathy from the law-abiding citizens of the Empire. We have besides to consider that the measure introduces certain innovations into the law of the country which have been so well put forward by my legal non-official colleagues of this Council.

"My province has had some kind attentions from the votaries of this reprehensible cult, but not finding a suitable ground they had to import a certain section from outside the Punjab, who for some valid grievances were easily misled into actions which were against their well-known traditions. But, my Lord, the section of the law-abiding community in my province did not give them any support and the country as a whole has helped the authorities to put down the

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activities of the revolutionaries and the behaviour of the people is a proof positive of what the co-operation of the people can do in this matter.

"My friend, the Hon'ble Mr. Fagan, has said what good would it serve if the Bill were circulated for public opinion when the *elite* of the country are represented in this Council? But may I ask my Hon'ble friend if he would give consideration and due weight to the opinions of the *elite* of the people as represented and expressed in this Council? He again said what is to be gained by procrastination and delay? Well, the old proverb says, 'When you have no one to consult, consult the wall'. Delay causes no harm and we may elicit opinion which may be useful. So I would strongly urge the acceptance of the amendment proposed by my Hon'ble friend Mr. Banerjea."

The Hon'ble Rao Bahadur B. N. Sarma:—My Lord, I should be inclined to vote against the amendment suggested by my Hon'ble friend, Mr. Banerjea, on one condition. I do not know that I would be right in doing so even on that condition, but it is a consideration worthwhile stating. The Hon'ble Mr. Fagan has told us that every one of these amendments that is put on the agenda will be discussed, and may be discussed in the open Council, and that the remarkable ingenuity that is displayed in the framing of these amendments shows the ability and the grasp of the subject of the Hon'ble the non-official Members and, consequently, that the measure cannot suffer by the non-postponement of the consideration of this question. 2-40 P.M.

"We are deeply thankful to the Hon'ble Mr. Fagan for the compliment he has paid the non-official Members of this Council. If the Government would allow the official Members of this Council to vote as they please, according to their consciences, according to their convictions, then I for one would be prepared to ask that the Council should reject or may reject this proposition of the Hon'ble Mr. Banerjea. In that case each question, each proposition, each amendment would be discussed on its merits by the whole Council, and there might be a chance of modification in the principal provisions of this measure. But our past experience, my Lord, the experience of most of us who have been connected with the Councils, confirms the painful fact that if non-official Members can influence the Government at all, it is only in the Select Committee stage or before a Bill is presented to the Council, and that it is nearly impossible to convince the Government once they have made up their minds in the Select Committee to follow a certain procedure to change their line of action by any arguments that may be advanced in the Council. I quite appreciate that here and there in minor points there may be a little give and take; but in substantial questions which matter, I think, it is the experience of all that there is absolutely no hope or chance of amendment. It is therefore in the hope that the Government themselves, having regard to the constitution of the Council, might reconsider the provisions of the Bill—it may be all the provisions of the Bill—or at any rate those to which the strongest exception has been taken. It is in the hope that the Government will reconsider the Bill in the light of any remarks or suggestions that may come from Local Governments, from official bodies or the Hon'ble Judges of the High Courts, that most of us are here struggling to induce the Government to accept this amendment. It is not an impossible thing to conceive that the Government, if they should be so advised by their Local Governments, by their own officials and their own Judges and by any such bodies as they might have confidence in might change their views with regard to the scope and character of the more important provisions of this Bill. It is for that that we ask for an adjournment: not that a few months would be of such considerable use as that we should waste the time of the Council in pressing this amendment. It is really all the same whether we pass the Bill now or in September. It is because we think there may be some chance of the Government reconsidering their decision that we press this amendment. So much has been said already as to nothing being lost if a little time is given, that I cannot add usefully to those remarks. It has been said that a Committee has gone into the whole

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question and that the Government are only carrying out the provisions recommended by that Committee. We quite appreciate that. It is just possible that after listening to the advice of their own officials the Government will come to practically the same conclusion. There is a possibility of that. But I submit, my Lord, that every opportunity should be given when such drastic provisions are going to be placed on the Statute-book ; every opportunity should be given to the officers of the Government and to His Majesty's Judges to say as to whether the machinery at their disposal has failed ; if it has failed, in what respects it has failed, and how it should be modified or rectified. His Excellency has ruled that the amendments suggested to the Select Committee's report by the Hon'ble Pandit Malaviya, Mr. Patel and Mr. Khaparde, are out of order, and I am bound implicitly to obey that ruling ; but having regard to the one exception that was made previously, it is just possible that the Government might communicate those amendments also to the Local Governments and others and to the public at large with a view to eliciting any suggestions that might be made with reference to the suggestions of those Hon'ble Members. I only throw it out as a possibility, not that I have much hope of its being accepted. But I still submit that it would strengthen the hold of the Government on the public if a little concession of that character were made without standing too strictly by technical rules.

"With these few words, my Lord, I hope the Hon'ble Mr. Banerjea's amendment will be accepted by the Council."

2-48 P.M.

The Hon'ble Mr. W. A. Ironside:—"My Lord, the opportunities that I have of taking further part in public life are, I feel, drawing swiftly to an end, and I may tell some of my Hon'ble colleagues that I shall depart from political life disappointed and very discouraged. When I first took a hand in the work of this Council I came here full of sympathy, full of desire to do my part as a friend of the country, ready to be convinced by any opposition to my own views. I have listened to-day to a great deal of eloquence, but I cannot help feeling that all of my Hon'ble friends have failed to use a single argument which has carried with it to me any conviction, and until I am convinced I cannot support an amendment such as has been proposed by the Hon'ble Mr. Banerjea. I do not think that any one has questioned the position that has been taken up by the Members of Government in regard to this measure. I have gone into it very closely. I have listened to all the speeches for and against, and I feel that Government have acted throughout with care, with sincerity and with generosity. One of the special pleadings that have been put forward is that more generosity is still needed. Now, as far as I have seen in my dealings with this country, up to a point generosity and justice is necessary ; but beyond that point generosity and justice are a suggestion of weakness, which is taken hold of and only carries weight and strength to the movement against a generous Government. Now, my friend the Hon'ble Mr. Banerjea has told us that this Bill affects but a very small and unimportant section of the community. I agree, and consequently I, for the life of me, cannot understand this extraordinary concern for a small and unimportant section of the community, whilst the greater and saner section of the community, which the Hon'ble Mr. Banerjea represents, should not be considered by the provisions of this Bill. That is one of the reasons why I for one cannot understand the logic of some of his proposals.

"It has been suggested that this Bill should be referred to the High Courts. Now I may be wrong, I may not know anything of politics, but I have always been under the impression that the High Courts read the law as it emanates from this Council.

"Is this Council not to form the law, or make the laws of the land, or is the High Court to do so? If the High Court is to tell us what we are to do, then what is the use of this Council? I cannot see why we shall be any better off next September after we have heard the views of the High Court than we are to-day, if we are to be the body to make the laws of the country.

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We have been told that time is a pacifier. Well, it is sometimes. I do not know that it is so in all cases. From my experience of this country I have not any great faith in that idea of Mr. Banerjea.

"The danger to the reform scheme has been brought forward with reference to this Bill. We are told that the Government have brought forward this Bill in order to endanger the reform scheme. It has been suggested

The Hon'ble Mr. Surendra Nath Banerjea :—" Not by me."

The Hon'ble Mr. W. A. Ironside :—" I did not say by the Hon'ble Member. It has been suggested that this Bill is a hidden wicked provision of Government to endanger the future of the reform scheme. Now, my Lord, with all the faults of the Government of India, I refuse to believe that there is one man in the service of the Government of India who would so endanger the good name of Britain, who would so endanger the name of the service to which he belongs, to think of such an idea as that. Personally I think that if this Bill had gone through, it would have gone a long way to assist the reform scheme and that the danger now lies if the people of Great Britain and the opponents of the reform scheme get to hear of this agitation in India and of the opposition in this Council on the premises put forward by my Hon'ble friend and colleague.

"Coming to the question of public opinion, I have just come back from Calcutta, and I had an opportunity there of discussing this proposal with several Indian friends, friends for whom I have got the greatest respect, whom I am prepared to meet on equal terms anywhere, and although I was very much impressed prior to my visit to Calcutta with the eloquence of some of the gentlemen in this Council, I was appealed to, to oppose the suggestion, and to help this Bill to go through for the sake of the people of Bengal, and for the sake of that saner community, the saner proportion of the community for which my friend, Mr. Banerjea, speaks. My Lord, the question is one of conviction. Are we in favour of anarchy or are we not? If we are convinced that this Bill deals with anarchy and wickedness, and anarchy and wickedness only, then there can be no opposition to the Bill which has any convincing proof behind it."

• **The Hon'ble Mr. M. A. Jinnah :—**" My Lord, I had no intention of taking part in the debate on this motion, because I understood clearly from what fell from your Lordship that the Government had made up their minds not to accept the motion of my Hon'ble friend, Mr. Banerjea. But the only hope that I have still left is that I may be able to convince Mr Ironside, if he is, as he says, open to conviction; although I recognise that it is a very difficult task having regard to the manner and tone of his speech. However, I will make an effort. My Lord, Mr. Ironside says first of all 'Why do you want to postpone this thing?' Now, I will try and explain to him the object of the postponement. To begin with, this Bill is brought into this Council by an executive Government, an executive Government that has got no mandate from the people at all. The executive Government means the Governor General in Council. They have decided to undertake this legislation upon the recommendations of the Rowlatt Committee. That executive Government consists of a small number, and I have my doubts, my Lord, as to at least some members of that executive Government as to what they think of this piece of legislation. I also have, my Lord, my serious doubts and I cannot believe that men of the type of the Hon'ble the Law Member, men like Sir C. Sankaran Nair could possibly have in their heart of hearts really liked this measure or given their sanction. Even, my Lord, as regards Sir George Barnes, a member of the bar, I say I have my doubts. What do you then find? You find that the Executive Council have determined to bring these Bills before us. This Executive Council with an official block behind, who are not given any discretion in this Council to vote according to their own conscience or take part in this debate according to their own judgments :

2-57 P.M.

[*Mr. M. A. Jinnah.*]

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The official majority are under order to vote for the Bill. We were told by the Hon'ble the Law Member that the Government of India (which means the Executive) had considered this matter, and that they were not going to surrender their judgment. Now, my Lord, it is for that very reason and because this Council, this Legislative Assembly is so peculiarly constituted that in all its wisdom it has invariably obtained previously even in trumpery matters the opinions of Local Governments, High Courts and all public bodies, otherwise there is no check or means of stopping the executive in its determination. I am not here to doubt the sincerity of the Government. I do not for a moment doubt that their conviction is based on grounds which appeal to them. That is not the point. Nobody has suggested that the Government have acted with sinister motives; nobody says that the Government is not convinced. But you forget that the Government, as it is constituted, has no check on it of any kind whatsoever. You find that the executive, or the Governor General in Council, have decided that these Bills must go through. You find in this Legislature an official majority at their back who are under orders to vote for the Bill and you find every non-official Member opposed to it. Now, how is the issue to be decided? Are we wrong or are you wrong? That is the question. Have we gone mad? There is not a single non-official Member in favour of the Bill. My Lord, this is a serious situation. I appeal to the Hon'ble Mr. Ironside, are we wrong under these circumstances to say 'please stay your hand.' Let us get outside this Chamber. In this Council-chamber the atmosphere is surcharged with two elements, you are determined to carry the Bills through; we, on the other hand, are determined to oppose the Bills to the last. Now, my Lord, I appeal to any reasonable man, is the situation not serious? Should it not be solved? We say get the opinions of Local Governments, get the opinions of High Court Judges, get the opinions of public bodies. If Mr. Ironside is right that Indian gentlemen with whom he is prepared to stand on equal terms anywhere told him that they want this Bill in Bengal for the safety of the saner section, well, let us have their opinions. Surely, if responsible people in Bengal have come to that conclusion, would not your hands be strengthened. I see the Hon'ble the Law Member shakes his head. My Lord, I have so much respect for him that I can never say anything against him, that is not possible, but I will say this, my Lord, that he is still a mere advocate and when once he advocates a cause he is nothing but an advocate. My Lord, I am surprised at his attitude, but this is rather going away from the merits of the motion, but I am really surprised that the Hon'ble Mr. Ironside, an Englishman, I believe I am right, but he may be a Scotchman, anyhow he is a Britisher, should say that there is a small section, admittedly a bad lot, a wicked lot, that this Bill is intended to deal with them. And why is this bigger section, this saner section so much excited over it? All I can say to Mr. Ironside is, please peruse your own history, your people in England have fought for this since the time of King John and they have shed their blood in order to maintain this principle that no man's liberty is to be taken away without a trial. It is not the wicked we want to protect, it is not them that we want to see escape being brought to trial; it is the innocent we want to save. Can you imagine what the passing of these laws means. No Englishman could stand here and allow if it was his own country a law of this character to be passed and say 'what does it matter, because there is a small gang of men who are committing political crimes, I shall accept these laws.' What did you do in England? I am astonished that Mr. Ironside does not know his own history. Even under the Defence of the Realm Act in England at the time of this great war, no British subject could be interned for more than six days without a trial unless he was of hostile origin or associations. We gave you power here to intern a British subject in this country without a trial under the Defence of India Act. What do you find in England? I would ask Mr. Ironside to read a judgment if he wants to do so, delivered in 1917 by Lord Shaw.

"A German, but naturalized British subject, was interned for 18 months; members of the English Bar and some of the Judges subscribed to his defence fund in order that his case should be taken to the House of

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Lords. I have been brought up in your own school, Englishmen have been my masters and I think that this measure before the Council involves an upheaval of constitutional rights. If you say 'we are the Executive, we have a majority, and we are determined to carry this Bill through, no matter what you say, no matter what you think'; if you say that you are determined I have nothing more to say but that the consequences will be most unfortunate. What are you going to gain by this? I fail to understand. But we have come to a crisis an *impasse*, and I ask what is going to be lost by postponing this Bill till September. I entirely associate myself with the remarks of the Hon'ble Mr. Banerjee. In regard to the reform proposals my expectations are not those of other people, they are not extreme expectations, but I believe that they will go a great way to clear the atmosphere. My Lord, it was said that it will make agitation worse. There again I am not going to be a prophet. But how is that possible? Why do you say that agitation will be worse than what it is at the present moment? I say the agitation is at its height at the present moment. I have to-day received a telegram from the non-official members of the Bombay Legislative Council. The Hon'ble the Law Member says 'Oh, agitation will be what the politicians choose to make it.' I can tell the Hon'ble the Law Member that if he had any experience of the public life of my country I am sure he would never have said that. 'Agitation will be what the politicians choose to make it!' All I can say is that this is a great mistake. The non-official members of Bombay have sent me the following telegram and it is signed by Mr. Gokhal Das Parekh, the mildest of the mild men, and on this point I am sure the Hon'ble Sir Dinshaw Wacha will bear me out. This is the telegram: 'The Association of non-official members of the Bombay Legislative Council unanimously resolved at their meeting to-day to request you to express their emphatic protest against the Rowlatt Bills; please read this telegram to the Council.' By your meeting this very simple request your position is not in the least prejudiced. If Government in deference to public opinion stay their hands at least for a short time, what will be lost?

"Then, my Lord, another argument which was advanced by my friend Mr. Ironside, and I believe that is an argument which appeals also to some of the officials; it is that if you make any concession to public opinion, it will at once be taken as a sign of weakness. Such a monstrous argument was never advanced before in this Council. Does Mr. Ironside think, my Lord, that we here in the Council and a large body of men outside this Council are so stupid as to think that because the Government have in the clearest possible case met public opinion and made a concession, that the public would construe it as nothing but weakness on the part of Government? In that case, the safest rule, my Lord, is that, the moment Government once come to a decision, however wrong it may be, however flagrantly wrong it may be, the Government must stick to it, because you have come to a decision. The public may oppose but it is your duty to say 'we are not going to be called weak. No matter how hopelessly wrong we may be'. Is that weakness? I say it is not weakness. It is injustice, but to do the other it is strength. You are not in a position to gag the mouth of every individual when there are 300 and odd millions of inhabitants in this country; there may be a man here and there, there may be a little bit of a rag that may talk in this fashion that the Government had to give in, the Government had to bend and all that. But, my Lord, would you hear such a sentiment from any responsible man? We know perfectly well, every Indian who has got any sense in him knows perfectly well, that you are all-powerful, you have got the power, you have got the strength, you have got the force behind you, and you can put into force any law you like. Any man who has the slightest intelligence understands that. Well, then what is the good of bringing this argument? My Lord, it is an argument which is put forward with a view to really stiffen the back of the Government. Those, my Lord, who want the Government to persist in the wrong course always like to bring forward this argument in order to stiffen the back of the Government, because they do not want the Government to come to right conclusions. That is all that I can say about this line of argument.

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" Well, my Lord, coming to the third point raised by the Hon'ble Member from the Punjab, the Hon'ble Mr. Fagan, he said ' Oh, well, we have got here all the talents, all the abilities of both officials and non-officials, although officials here are not allowed to exercise their judgment nor are they allowed to vote as they like, not even Mr. Fagan is allowed to vote as he likes, but he says we are all here, we have got the orders to vote and we have got to vote. Well, if that is going to be the principle, my Lord, and the Hon'ble Mr. Ironside also asked who is going to legislate, we or the High Court Judges, and observed that we are the Government, and we have to legislate. Mr. Fagan says ' we have got all the talents here, what more do you want. ' But, my Lord, may I ask a simple question that if that is so, why is it that any Bill is ever allowed to be published at all ; why is ever any Bill sent for opinions to Local Governments, to the High Courts and to the public bodies, why is it ever done, I repeat ? We are to legislate, we have got all the talents here, what more do we want. No, my Lord, the object of this is that we want outside opinion, opinions from different parts of the country, opinions from men who are both in close touch with the actual administration of the country and also of the public life of the country. That is the object, and it is a very wise and a very salutary practice ; we must not arrogate to ourselves that we alone here have the concentrated wisdom centered in Delhi or in this hall. Therefore, my Lord, I submit with the utmost respect that the Rowlatt Committee's recommendations are *ex parte*. The decision of the Executive Government has been arrived at without due consideration of the matter. I do not doubt for a single moment the convictions of the Government or at least of some of its members ; I do not doubt the sincerity of the Government. But I say, my Lord, and I do beg of the Government to take note of this : Do you doubt our sincerity of opposition ? Do you doubt our convictions ? Do you think that we are opposing for the sake of opposing ? Do you think that we are putting these difficulties in your way unnecessarily ? Do you think that you have the welfare of my country at your heart and that I have not ? Do you think that I want revolutions while you do not want them ? Do you think that I want disorder and you do not want it ? Is there a man in this room amongst us whom you can point out and say that there is one man here who would like to see the welfare of my country being sacrificed ? But, my Lord, why is this position taken up by us ? And I do ask you, and I do appeal to you, to pause, my Lord, I had got up merely for the sake of convincing Mr. Ironside, and I do ask Mr. Ironside, were he an Indian standing in my position and if he understood this measure, and its effects, if he had been brought up in the traditions of Great Britain, as I am, would he not feel what I am feeling and say what I am saying ? I am sure he would."

3-19 P.M.

The Hon'ble Sir William Vincent :—" My Lord, of the many amendments that have been proposed with which I shall have to deal in this debate, this is perhaps the most important, and it derives, if I may say so, additional weight from the character of the Hon'ble the mover and from the support that it has received in this Council. It is to my mind a matter of great regret—and I speak here with all sincerity—that the Government are unable to accept it. I regret this the more because of the support that this amendment has received from a number of Members who are often able to co-operate with Government. There are other Members whose co-operation and support I have less reason to hope for.

" My Lord, the question of the urgency of this legislation, and that is the only question that is before us, was debated at great length when the Bill was introduced and referred to Select Committee ; substantially the same questions which have been agitated to-day were then discussed very fully, and I should like to know what has happened since then which can lead this Council to reverse the decision then arrived at, namely, that the consideration of the Bill should not be deferred. Can it be said that it has been materially changed in Select Committee or made more drastic ? The Hon'ble Mr. Chanda put forward in this connection two arguments. In the first place, he said that even if the

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modifications are in the direction of making the Bill less drastic, still this was a material change, and for that reason it is desirable that it should be referred for public opinion. If the Hon'ble Member had been one of those who thought that we had gone too far in the way of mitigating the rigours of the Bill, I could have understood him, or if Mr. Ironside or some other Member had said you have made a mistake in making this Bill applicable for three years only; if you publish it in the country you will find the public wish it made a permanent measure, I could have appreciated the objection; but I do not understand that to be the point of view which Mr. Chanda takes up at all. The only other reason which he gave for suggesting republication was that the Bill had been made more drastic and was an amendment of clause 20. I think it will be time enough for me to deal with that matter when the specific amendment relating to the clause comes up for discussion; but no Member of this Council can, I think, suggest that, taking it all in all, this Bill has not been made less drastic than before, and it was in this direction that the Government consistently throughout the Select Committee attempted to meet Hon'ble Members. They were, as I said at first, anxious to make any modifications they could in it without rendering the Bill ineffective for the purpose for which it was framed. I submit, therefore, that there are no reasons which exist now for republishing this Bill which did not exist at the date of first hearing.

" I have listened very carefully to the various arguments that have been put forward for republication and I tried to collect them as best I could. The first suggestion was that public feeling was much agitated over the Bill, and that there was a prospect of passive resistance. My Lord, I do not wish to deal with this question of passive resistance at present. I can only say that I am very glad to see that many Members of this Council have rejected the idea and done their best to discourage it. I will add that it must be a matter of regret to all of us that a man of Mr. Ghandi's character should have lent his support to it, but I do not think that any Member of this Council will suggest for a moment that the attitude of the Government of India in regard to legislation, which is of urgency and importance, should be affected by a threat of this character. Mr. Banerjea then took a somewhat different line. He said if you postpone this Bill till September, the agitation will diminish and become less forcible. My Lord, I wish I could believe that that would be so. Dr. Sapru did not indeed support this opinion, and if I may say so, I think his is the more correct view. The more Government yields in this matter, the greater force would the agitation obtain. I would not of course make that a reason for refusing to postpone the Bill if I thought the postponement were otherwise desirable, but the suggestion that the agitation will decrease if the consideration of the Bill is deferred is an argument that I could not accept. Another argument addressed to Council was—'you have consented to republish the other Bill and so you ought reasonably to take the same course with this one.' I think I have got the argument correctly. The answer is very simple and very short. The other Bill was of an entirely different character. It was a permanent piece of legislation and not an Emergency Act. When the question of postponing further consideration of that Bill was under discussion, the argument was all the other way. It was then said that that Bill differed entirely in character from the Emergency Powers Bill, and therefore you can have no objection to republishing it. When we accept that view and republish the smaller Bill we are told: 'oh, you have republished one Bill you ought, therefore, to republish the other,' although the two Bills stand on an entirely different footing. There is no force in this argument.

" Another argument suggested is that the passing of this Bill and the failure to republish it may prejudice reforms. I think I need say nothing more on that subject: it has so frequently been explained on the Government side that we do not believe that the action which we are taking can in any way prejudice reform. We believe, on the other hand, that failure to deal with this revolutionary movement will be far more likely to impair the chances of political progress in this country than anything else. We may be wrong, we may be right, but that is the view which many of us hold.

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"The next suggestion that I heard was, that as the revolutionary movement is now dead, you really need take no action. My Lord, on the last date when this Bill was debated I did my best to explain to the Council what the actual position was. For the time being this evil has been checked temporarily under the powers vested in Government under the Defence of India Act, but we know that the conspiracies exist and that the leaders are only waiting to renew their activities, and that they are only checked by the fact that they know of the powers exercisable under the Defence of India Act. If those powers were removed, I venture to prophesy that there would be a violent recrudescence of the movement, and such disheartening and discouragement of our officers that results of a disastrous character to the peace and good government of the country would certainly ensue. The movement, my Lord, is not dead. I wish it were. If that were the case the Government would not have introduced this legislation, nor would the measure have that urgent character which it now possesses. At the last meeting I read out an extract from Sir Henry Wheeler's speech in the Bengal Council on this subject, and I also read out other extracts to which I do not wish to refer again, which illustrated what the intentions of these anarchists are.

"The only other point to which I need refer—and it is a matter of great importance—is that it is said we have failed to consult Local Governments or ascertain what public opinion in regard to these measures are. My Lord, we have really had this question under examination for a very long time. We had been discussing it for years before the war began, and if it had not been that the accident of the war necessitated the passing of the Defence of India Act, we should have had to undertake special legislation to deal with this kind of crime very much earlier. It is not accurate to suggest that we have not consulted Local Governments and others on this subject fully and very comprehensively. As a matter of fact the recommendations of the Rowlatt Committee's Report were circulated to Local Governments, and we have either had written opinions from them or consulted leading officers sent up by the Local Governments to discuss the question with us. The decision we have made has not been reached by the wisdom of the Government of India alone, but after very careful discussion with numerous authorities. As for public bodies, may I draw the attention of the Council to the fact that the Rowlatt Report has now been published in India for about eight months and every public body, indeed many individuals, have had ample opportunities of saying anything that they liked about it. Nor has there been any lack of criticism by public bodies on the Bills now before the Council.

"I have received a considerable number of such criticisms myself. It cannot therefore be said that the necessity for this legislation and the details of it have not been examined and ventilated very thoroughly. It is true that we have not got the opinions of the High Courts, but, on the other hand, we have the opinions of a number of judicial officers and the Committee, which was originally constituted to consider this question and of whose recommendations this Bill is the result, consisted entirely, save for one officer, of either professional lawyers or judicial officers. This is not a Bill hatched in the innermost recesses of the Secretariat. It is not a Bill concocted by some bureaucratic Civilian; it is a Bill that emanates from the recommendations of a Committee composed of three Judges, one Indian lawyer and, I think, one executive officer. It cannot be said, therefore, that judicial opinion on this measure has not been taken. Further, if we did refer a Bill of this character—certainly the preventive Parts II, III and IV—to the various High Courts including the Calcutta High Court for opinion, judging by past experience, the chances are that the reply would be that the Judges were not concerned with executive acts of this character and therefore that they would not give us any opinion. The Hon'ble Member* shakes his head, but I have had some experience of these matters.

"I have now attempted to deal with the arguments which have been raised in favour of republication, but I want very shortly, even at the risk of repeating some of the arguments which I put forward in the opening

* The Hon'ble Mr. Banerjee.

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debate, to explain why the Government of India think it necessary to push on with this legislation. They do not do so with a light heart. They appreciate the difficulties of the position; they appreciate also the undesirability of moving in opposition to the views of many whose support they always seek to secure. The position is this, that peace may be declared at any moment. The Hon'ble Member would postpone the date to some time in June or July; we think that the date may be earlier. After that, the Government wishes to be in a position in which it will not have to use for the preservation of the public peace measures intended for the war more than is strictly necessary. They have already been accused unjustly, as they think—possibly Hon'ble Members have a different opinion—of using unfairly emergency measures intended for the war, for purposes for which those laws were not enacted. The force of that accusation would be redoubled if, after the conclusion of peace, the powers conferred upon Government by the Defence of India Rules were used unnecessarily. Moreover, the Government cannot risk the possibility of a gap between the date on which the Defence of India Act ceases to be in force and the new legislation comes into operation. We were told, I think by Mr. Chanda to-day, that we could meet the difficulty by an Ordinance. The Hon'ble Member—if I may pause for a minute here—went on to say that Acts of this Legislative Council were much of the same nature as Ordinances, in that the executive always carried its own way. May I point out that that is scarcely fair or generous to us. The difference is this. An Ordinance is made by an act of His Excellency without consulting public opinion at all; legislation is passed in this Council after hearing what everybody has to say, and I do think that Hon'ble Members of this Council ought to give us at least the credit of having materially modified this Bill to meet their wishes and having gone as far as we thought possible to meet them in this matter. To suggest, therefore, that legislation in this Council is of the same nature as an Ordinance is, I think, as I said before, a little ungenerous to the Government.

“To return to the question of providing what is required by an Ordinance, I would ask the Council to consider very dispassionately whether they would have supported the Government if we had asked His Excellency to make an Ordinance of this kind. We should have been told that the Rowlatt Committee's Report had been out a year, that no attempt had been made to legislate in the Council although every opportunity had occurred for doing so, that Hon'ble Members had not been allowed to examine the proposed legislation and that their opinion had been deliberately flouted. Lastly, it would have been added that the Government had abused the power created for an emergency after the emergency had passed. The suggestion is that we might extend the Defence of India Act by an Ordinance. My Lord, when that Act was passed, Sir Reginald Craddock gave a distinct undertaking that it would only be in force during the war, and if we had asked His Excellency to extend the period by an Ordinance, I think we might also have been very well accused of a breach of faith. I do not think seriously that any one can say that the Ordinance method of legislation could have been adopted in the circumstances.

“I want, however, to use this argument rather for a different purpose. Hon'ble Members say ‘Use the Defence of India Act; prolong its life by an Ordinance; do anything you like; take these powers; use them, but do not ask us to support you.’ My Lord, is not that an admission that there is a necessity for legislation? Is it not an admission that the dangers to be apprehended from this revolutionary movement are very real, and that preventive measures are urgently necessary? Further than that, does not it really constitute an admission that the very kind of measures which we are now asking this Council to support us in taking are a reasonable and effective means of preventing this evil? . . .

The Hon'ble Mr. Kamini Kumar Chanda:—“What I said was that, assuming that there was any need for this legislation, do it by Ordinance. You can do that.”

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The Hon'ble Sir William Vincent :—"The Hon'ble Member, I think, has forgotten that he is not the only Member of Council. This suggestion has been made both on the last debate and now by several Hon'ble Members—at least that is my recollection"

The Hon'ble Mr. M. A. Jinnah :—"I rise to a point of order. If the Hon'ble Member wishes to refer to a particular Member, I think his name ought to be mentioned. I do not think it is fair to make a general statement like this, and when one member gets up and contradicts it, then it is said it was somebody else."

The Hon'ble Sir William Vincent :—"I remember the names of the Hon'ble Members perfectly well, and I think the Hon'ble Member knows them too. If he denies that the statement was made that the Defence of India Act should be prolonged by Ordinance, I shall be glad to name the Member who recommended it, and my suggestion is that any one who puts forward the proposal that we should prolong the life of the Defence of India Act, that we should enact preventive legislation by Ordinance is really asking us to do by an executive act what he reprobates as a legislative measure. I maintain myself that the course taken by the Government in this matter is more open and more honest. We say very definitely that we require these powers urgently to enable us to discharge our responsibilities to His Majesty for the preservation of the public peace. We believe that the maintenance of order is essential in the interests of political progress which we fear might be irretrievably endangered by any outbreak of revolutionary crime, and we come to this Council and we ask them openly for their support in this matter. We are strongly of opinion that no useful purpose would be served by republishing the Bill at this stage. Indeed, we think that any such republication would merely promote in the minds of the public an element of uncertainty as to the intentions of Government in a matter upon which their views are perfectly clear. It could therefore only encourage and promote further agitation.

"We have made every endeavour that we can to meet reasonable opinion; we have explained the reason for this legislation; we have restricted its scope to the narrowest limits; and we must now proceed with it and cannot allow ourselves to be prevented from doing so by any threats of agitation.

"My Lord, I have very nearly done. I only wish to add that we are not pressing this measure through Council during the present Session out of any sense of opposition or out of any desire to flout the Members of this Council. We honestly believe that the measure is urgently needed, and that, unless it is passed some parts of this country will be plunged into the disorder which prevailed only a very few years ago; and it is for that reason that I regret—and as I said at the opening of my speech I use the word in all sincerity—I greatly regret that I must oppose this motion for republication."

3-43 P.M.

The Hon'ble Pandit Madan Mohan Malaviya :—"My Lord, the Hon'ble the Home Member asked what has happened since the time the Bill was first taken up in this Council to modify the decision then arrived at not to postpone the Bill? I will try to answer that question. What has happened, my Lord, is this. When the Bill was first taken up and discussed here, the motion was that it should be referred to a Select Committee. It was referred to a Select Committee. The Select Committee met and considered the Bill and the Members of the Committee expressed their opinions regarding it. Now, my Lord, we have the opinions of some of the Members of the Select Committee before the Council; the opinions of all the Members of the Select Committee are not before the Council. This is one thing that has happened.

"The second thing is that this Council has found now, even from the report of the Select Committee as it is published, that the Indian Members who

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[*Pandit Madan Mohan Malaviya; Sir George Lowndes.*]

have signed the report differed from the majority of the Committee on very important and essential points. They urged certain amendments of a radical character. Those amendments have not been accepted by the Select Committee. When the Bill was referred to the Select Committee there was a hope—such a hope was held out by more than one official Member—that there would be an opportunity in the Select Committee to discuss the important points which had been raised. That opportunity was availed of. It has been found to be fruitless, so far as the main amendments are concerned; and it has become all the more necessary that this important and extraordinary Bill, with the differences of opinion on cardinal points which the Report of the Select Committee even as it is before the Council indicates, should be circulated for opinion to High Court Judges and to other competent persons and bodies in the country.

“ My Lord, speaking in support of the amendment moved by the Hon’ble Mr. Banerjea, my friend the Hon’ble Mr. Shafi, drew attention to one important provision in the Rules for the conduct of Legislative Business, namely, that on being introduced into the Council a Bill should be published in the Gazette and circulated for eliciting opinion thereon. As he reminded the Council, in this instance that very wise and sound procedure had not been followed. The Bill was published under rule 23. But such publication was not meant to dispense with the necessity of circulating a Bill for opinion except perhaps in the case of a Bill of a non-contentious character or a Bill of no great importance. It could not have been meant that a Bill of the importance of the one which is now before the Council published under rule 23 of the Rules of Legislative Business should not be circulated for eliciting opinion. But as that was not done, the fact furnishes a very strong reason for the view that the Bill as it has emerged from the Select Committee should be circulated for opinion. My Lord, in this connection it is important to remember what the provisions of law are. Rule 19 says that when a Bill is introduced, one of the motions which the Member in charge may make shall be that the Bill be circulated for opinion. Rule 25 says after the publication of a Bill in the Gazette of India, the Select Committee to which the Bill may have been referred shall make a report thereon; such report shall be made not sooner than three months from the date of the first publication in the Gazette of India unless the Council orders the report to be made sooner. Then it is provided in rule 26 that the Secretary shall cause every report to be printed and shall send a copy to each Member, and shall cause the Report, with the amended Bill, to be published in the Gazette of India. Rule 27 further provides that the Report of the Select Committee shall be presented to the Council and shall be taken into consideration; but any Member may object to its being so taken into consideration when he has not been furnished for a week with a copy of the Report. I draw attention to these rules to show that the Legislature, in enacting these rules in its calmest moments, thought it fit to provide that a Bill which has been referred to a Select Committee should, with the Report of the Committee, be published so that the people may have ample opportunity of knowing how the Bill has been amended and how it stands. I may draw attention to similar provisions in the rules of business of the Provincial Legislative Councils. For instance, in the Punjab Rules of business it is clearly laid down that, when a Bill is referred to a Select Committee, the Committee shall examine the Bill clause by clause, and if they, or a majority of their number, decide to recommend any modification in the Bill, the Bill shall be revised so as to bring it into conformity with such recommendation, and the Committee, or a majority of their number, shall make a report on the Bill. A further provision lays down that any member of a Select Committee who desires to record a note of dissent from any such report must forward the same without delay to the Secretary, and the Secretary shall thereupon annex it to the Report. . . .

The Hon’ble Sir George Lowndes :—“ My Lord, I submit that the Hon’ble Member is not in order: we have nothing to do here with the rules of other Councils.”

[*The President; Pandit Madan Mohan Malaviya.*]

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His Excellency the President:—"I presume the Hon'ble Member is going to build up his case on these arguments; but he must confine his remarks within certain limits."

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The Hon'ble Pandit Madan Mohan Malaviya:—"My object in referring to these rules of business is to support my proposition that ample provision exists for the circulation of a Bill which has been referred to a Select Committee and of the report of that Committee. That is my point and I am not going beyond that. I refer to the rules of business of Provincial Councils to show how consistently this provision has been laid down. The next rule to which I was going to refer, my Lord, was that which says that every Report of a Select Committee shall be printed and a copy thereof shall be

His Excellency the President:—"I really think the Hon'ble Member is travelling outside the permission I gave him. I am quite willing that he should use so much of the rules of business as is necessary to show that what we are doing on this occasion is not in accordance with those rules; but he must not be reading out every section of the provincial rules of business."

The Hon'ble Pandit Madan Mohan Malaviya:—"Well, my Lord, I will not read out the sections. I was only drawing attention to the fact, in the language of the rules instead of in my own faulty language, that the Report and the minutes of dissent should be circulated and published in the Gazette, as a provision to secure that full publicity shall be given to the Bill as it has been amended by the Select Committee. A similar rule is to be found in the Bengal Legislative Council Manual, and also in the Bombay, Madras, and Bihar and Orissa Legislative Council Manuals, namely, that when a Bill has been referred to a Select Committee, the Report, together with the notes of dissent, shall be published and placed before the Members and also published in the Gazette. Now, my Lord, this has not been done here, and I submit that the point raised by my friend the Hon'ble Mr. Shafi receives very strong support from that circumstance, and the proposal of the Hon'ble Mr. Banerjea that the Bill and connected papers be circulated for information stands therefore on a stronger footing from what it might have stood upon if the particular course to which exception has been taken had not been adopted.

"Now, my Lord, this much so far as following the rules of business is concerned. The next thing which has happened since the Bill was introduced when the decision was taken not to postpone it, to justify its postponement now is a matter to which the Hon'ble the Home Member has himself referred and to which many other Members have referred, namely, the opposition which has been shown to the Bill since that date, and it is a tremendous opposition. The Hon'ble Member referred to the passive resistance movement which has been started against the Bill, and said that it was regrettable that a man of the character of Mr. Gandhi should have lent his support to such a movement. I will say this, my Lord, that when a man of the saintly character of Mr. Gandhi, who is the best friend that the Government have in this country, than whom there is no better friend of the Government among Indians, has felt it his duty to vow passive resistance in relation to the Bill, that is a matter for the Government to ponder over, to take into the most serious consideration. My Lord, the opposition to the Bills has been spreading far and wide in the country and it has been deepening. That is a new circumstance, and it is the duty of the Government to show reasonable deference to public opinion, and in deference to that opinion to proceed at least at a slower speed than this Government is proceeding. My Lord, the Hon'ble the Home Member said that when the Government had determined that the proposed emergency legislation was necessary,

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the opposition raised against the Bill would not affect the attitude of the Government. Well, as my friend, Mr. Jinnah, has pointed out, situated as it is, the Government has it in its power to disregard public opposition. But it is not wise to do so; it is not wise of the Government to disregard the unanimous opposition of every reasonable man among Indians who has had the courage or the opportunity to speak on the Bill. If there be any Indians who have spoken in private to the Hon'ble Mr. Ironside in support of the Bill, we cannot take note of their opinions until they come out in the open to express their opinions

The Hon'ble Mr. W. A. Ironside :—" They dare not."

The Hon'ble Pandit Madan Mohan Malaviya :—" I am sorry for them. Their opinions are not worth having if they have not the courage to stand up and express themselves publicly in a matter which affects the life and liberty of our people.

" Now, my Lord, that is the second circumstance to which I invite attention. A third fact is that those are questions of expediency, whether the Government consider it wise to defer to public opinion, whether the Government would not gain morally,—which even in politics counts for much more than brute force,—whether the Government will not gain morally if it had the support of the non-official Members here or at any rate the majority of them. That is a matter which the Government may yet ponder over. But, my Lord, there is a more important reason why Government should reconsider its position. I have referred already to the fact that many of the amendments we suggested in the Select Committee and on several of which the Indian Members were unanimous or nearly unanimous, were not accepted by the official majority which sat on the Committee. This Council did me the honour of inviting me to be a Member of that Committee. I accepted the invitation, though I was entirely opposed to the Bill. I accepted it in the hope that there would be opportunity in the calmer atmosphere of the Select Committee to persuade my official friends to take what we regarded to be the correct view of the situation. According to your Excellency's ruling, which with great respect, I wish I could discuss, but which I am precluded from discussing, but which if your Excellency will only allow me to say so with great respect, I consider to be wrong and *ultra vires*

His Excellency the President :—" I think the Hon'ble Member had better not."

The Hon'ble Pandit Madan Mohan Malaviya :—" Very well, I am not going to discuss it; I only wanted to submit with great respect. I will not go into the question

His Excellency the President :—" The Hon'ble Member must leave that subject. He knows perfectly well that he is attempting to get a discussion on the subject which under the rules he is not allowed to do."

The Hon'ble Pandit Madan Mohan Malaviya :—" My Lord, I will only say this much that, as in view of your Excellency's ruling, what I said in my note is not before this Council, that fact compels me to place my views expressed therein at some length before this Council. As I said a little while ago I do not want indirectly to try to do what the rules will not permit me to do. If I want to do anything, I do it in a straightforward way. But as the rules will not permit, I am content to bring before this Council my reasons which I urged in the Select Committee for the abandonment or radical modification of these Bills. Now, my Lord, as I pointed out there the amendments which have been made in the Select Committee, though mostly useful,

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have not touched the main scheme of the Bill. Its policy and principles, its character and scope remain unaltered. If even the most important of the amendments urged by us Indian Members had been accepted, they would have made the Bill less dangerous, and therefore less unacceptable. But the majority of my colleagues in the Committee did not think it fit to do so, and though there are numerous notices of amendments, the attitude of the Hon'ble the Home Member which determines the attitude of the entire official majority in this Council, has shown that there is little hope of our having these matters considered favourably.

" Now, my Lord, I want to draw the attention of the Council to the fact that this measure, as it has emerged from the Select Committee, not being altered in any important respect, is more drastic than the most drastic legislation which was ever passed by Parliament. The Prevention of Crimes Act, 1882, was described as one of the most stringent measures ever introduced into Parliament. It was described by Mr. Dillon as the strongest measure of coercion that was ever passed for Ireland. The present Bill is far more stringent than that Act. Under that Act persons committed for trial for certain offences were to be tried by a Special Commission Court consisting of three Judges of the Supreme Court of Judicature in Ireland. But the Act laid down that a person. . . .

His Excellency the President :—" I want the Hon'ble Member to remember that he is speaking to an amendment, and if he will show how he is going to build up his argument on what he is reading, I will see if it really has any bearing on the amendment before the Council ; otherwise I shall have to rule him out of order. "

The Hon'ble Pandit Madan Mohan Malaviya :—" I shall bow to your ruling, my Lord, but may I submit a point for your consideration before you give your final ruling ?"

His Excellency the President :—" Certainly."

The Hon'ble Pandit Madan Mohan Malaviya :—" My point is this : the question now before the Council is whether the consideration of this Bill shall be postponed according to Mr. Banerjee's motion or not. If this motion is carried, it will not be necessary at present to deal with the many other amendments which stand on the paper after his amendment. It is therefore very important from our point of view that we should give every reason why this motion of Mr. Banerjee's should be carried. I wish to point out to the Council how very drastic the Bill is as it stands, and to ask the Council to consider whether the Bill being so drastic as it is, should not be circulated for opinion, so that Government and the Council may be in possession of those opinions before it comes to deal with its provisions. That is the whole object with which I am speaking now. Now, my Lord, that Act of Ireland, the Prevention of Crimes Act of 1882 laid down that the person tried by a Special Commission Court

His Excellency the President :—" Now really that is going much too far. You can deal with this Bill and say how much too far it goes. I really cannot have all the old Acts from other countries brought up before this Council."

The Hon'ble Pandit Madan Mohan Malaviya :—" If your Lordship will kindly let me finish the sentence, you will see how pertinent it is to the subject."

His Excellency the President :—" I have signified my views for the Hon'ble Member, and I hope that he will pay attention to them."

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The Hon'ble Pandit Madan Mohan Malaviya :—"The point is this that this Bill does provide that if three Judges are of one opinion, sentence may be passed. I am going to point out that the provision in this Bill is more drastic than the provision in that other Act,....."

His Excellency the President :—"The Hon'ble Member will have an opportunity of discussing that particular amendment when the particular section comes up. If this Bill is postponed for six months, well then, the Hon'ble Member will be able to discuss it next September. It is quite unnecessary to discuss the point at the present moment."

The Hon'ble Pandit Madan Mohan Malaviya :—"Then, my Lord, I shall say no more."

The Hon'ble Mr. Srinivasa Sastri :—"My Lord, I did not intend at first to take part in the debate on this amendment, but certain remarks which fell from the lips of my Hon'ble Friend Mr. Ironside compel me to do so. A certain amount of solemn interest attaches to his remarks as he apprised us that this might be almost his swan song. I was rather surprised to notice that he put a certain amount of tragic note in the observations he made"

4-2 P.M.

The Hon'ble Mr. W. A. Ironside :—"Unintentionally."

The Hon'ble Mr. Srinivasa Sastri :—"A great poet has said in words that are suggestive. 'A little thing may harm a wounded man.' I suspect that the Hon'ble Mr. Ironside has received some sharp stab from a dear and unsuspected quarter, which has made him sensitive to such trifles as his Indian friends have been saying. The Hon'ble Mr. Ironside in the remarks he made has told us something about the Indian Civil Service and something about the Government of India to both of whom he has given a handsome testimonial. I hope they will cherish it. Well of the Indian Civil Service he said that no one will oppose these reforms, I am bringing the discussion to the point of urgency, your Excellency. The anxiety that they feel that the Bill should pass this Session is not a token that they wish to hinder the reforms. He said that the accusation had been brought against them by somebody or other. The Hon'ble Mr. Ironside cannot have read the recent newspapers very carefully. The attitude of the Indian Civil Service has elicited much unfavourable comment, and it was found necessary to reassure them by your Excellency in the opening speech of this Session that the reforms would not affect their status or their privileges in an adverse way. I have no desire to advert at any great length to these side observations that the Hon'ble Mr. Ironside made. But as he wished to give a setting to the remarks of his Indian friends, it appears to me to be necessary to break upon that setting a little. Then he went on to say that in this country a general concession does not pay and that it is regarded as weakness, and that if the Government of India concedes a little, it is only asked to concede a little more. I am not quite sure that the Hon'ble Mr. Ironside applies that observation to Indian public opinion. Some amount of contrast has been drawn between European opinion in this Chamber and Indian opinion. It appears to me that with far greater justice European lies under the charge than Indian opinion. May I recall a few instances?"

The Hon'ble Mr. W. A. Ironside :—"I do not think I differentiated between Indian and European opinion on this question."

The Hon'ble Mr. Srinavasa Sastri :—"I will not attribute the contrast to Mr. Ironside. European and Indian opinion were contrasted at this meeting. I am only concerned to point out to Mr. Ironside that if the Government of India yielded to Indian opinion in this matter, they would not be weakening their position. Recent experience endorses the hope that I am

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endeavouring to express. When Indentured emigration was stopped some little time ago, I take it in deference to Indian public opinion, was it considered a sign of weakness by Indian newspapers and publicists going about and proclaiming in the streets that 'the Government of India is tottering, let us bang it still more?' Or did they regard it as an exhibition of moral strength that the Government of India made the concession which had been long due before it was finally granted? Then again with regard to these Reform proposals when they came upon the scene, did they not do a great deal to calm the situation, to quiet down exacerbation and racial antipathies that were then the dominant feature of Indian public life? I do assure the Hon'ble Mr. Ironside and others who think like him that if the Government postpones this measure in deference to our wishes, that will only be strengthening their hold upon Indian public opinion. Mr. Ironside was right but not in the way he meant. The Government of India would in that case only be showing weakness in the eyes of its European critics. That is the point. Generosity pays with us, it does not pay with some sections of the other community. Then, my lord, Mr. Ironside said in an almost touching way 'after all you do want this measure to deal with a small and unimportant section. Why don't you hand them over to us to be dealt with as seems meet and proper? You the bigger, the honester, the more important section, you need have nothing to do with all this.' Unfortunately my Hon'ble friend Mr. Jinnah in reply to this seemed to acknowledge the force of the remark, only seemed for, knowing his views, I feel sure that he would never have willingly agreed to that. He said 'certainly, we don't mean by our opposition to defend the wicked, we mean by our opposition to defend the innocent'. So far as that went it was correct, but it leaves the real position in my opinion untouched. Your Excellency, the real position is this. The men are wicked, the men have been found to be fanatically disposed, they have set their hand to conspiracies. How are these people to be dealt with? The men whom the Government of India suspect to have been connected with fanatical and revolutionary movements, how are they to be dealt with? Not summarily, not without bringing them to a Court of law; they are not to be deprived by a stroke of their liberty of freedom but in certain well acknowledged ways. That is why the Government of India is anxious to secure the co-operation of the Council in passing a measure of this kind. It is a measure of regrettable severity, it is a coercion Bill, and therefore it requires to be defended on extraordinary grounds. It is a matter that cannot be lightly disposed of. You cannot say 'these are wicked people, it does not matter how they are dealt with.' They must be dealt with in accordance with the principles approved by conscience of civilized society. I am very glad that the Hon'ble Mr. Jinnah gratefully acknowledged the advice the Hon'ble Mr. Ironside gave him by giving him some advice in return. The advice that he gave him was to read the history of his own country. I will not go so far to the bottom, but I will ask the Hon'ble Mr. Ironside to study the love of liberty, that is a great trait of his countrymen. I can assure him that the principal feature of the love of liberty is not love of your own, it is not love of liberty for your own community, so long as you are sure that you will not come under the severe operation of these laws. English poets, publicists and statesmen have glowed with pride at the thought that their spirit is love of liberty for others. The lover of the liberty of other communities, the love, especially, of the liberty of those over whom you enjoy political power. It is that love that we want embodied and exhibited in the conduct of this measure, and the first test to which we are putting it is to ask that this measure be postponed.

"Now I am not one of those who think that an Ordinance passed under the authority of the Viceroy is necessarily a superior instrument of legislation to an Act passed by this Legislature. I would never suggest it in ordinary circumstances. It is very well indeed that the Government of India come to us and ask that we should sanction this measure. There is, however, one advantage in the case of an Ordinance, one advantage in the case of the Defence of India Act. They carry on their face the character of being emergent; they carry on the face the character of being very very temporary. The measure that was originally brought before us did not bear this character

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and roused, therefore, a great amount of alarm, and it was chiefly with reference to that measure that most of us suggested that an Ordinance would perhaps have been a preferable way of approaching this question. But I do not regret that your Excellency's Government has brought forward this measure and placed it before this Council now. I am very glad indeed that your Excellency's Government have shown a desire to consult Indian opinion, to take the advice of their constitutional advisers on this most important question. I would ask your Excellency's Government to come to us in the true, earnest spirit, seeking our co-operation and advice and resolved to profit by it, and to act upon it to the extent that you consider desirable. Now you come to us, and we tell you 'please postpone this measure for a Session.' I do not say on the merits I can argue this amendment with very great effect, consultation with High Court Judges, the taking of opinion from Local Governments—for the moment I dispose of it. They are mere secondary reasons, I would not lay stress on them. There is no doubt I look forward to this postponement with hope for the reason that it would give time to all of us to think a little better of this matter. The Government for their part would gain time, and that is what the Hon'ble Mr. Fagan forgot when he asked, 'what do we stand to gain by postponing?' We gain time, we gain time for sober thought, we can gain time for finding out the best settlement of these issues. The Government for their part might perhaps think 'very well, this measure need not after all, be brought in.' Six months' time might have given them the assurance, especially after the Reforms Bill had been introduced into Parliament, that perhaps it might be just as well to go on for another six months without any special measure on the Statute-book. On the other hand, the people too, reading the various proposals made in Parliament, the people too might think 'very well, now that this Bill has been put up and stands a good chance of being passed, we are getting a good deal of political power, we need not suspect the motives of Government to the same extent that we are now disposed to do.' It is just possible. Is that not a thing gained? I think it is a great moral gain to all sides concerned in this matter, and I should esteem it a great blessing if the Government could be induced, even at this last moment, to regard this amendment not on its own merit I put it aside, but on the political ground of expediency.

"Now, your Excellency, in reply to the objection that perhaps the passing of this measure might hinder reforms, the Hon'ble Sir William Vincent permitted himself to make the observation, I do not think he insisted upon it very much, I will not say he did it, but he just threw out a rejoinder, 'it is rather more likely that the attitude of Indian members towards this Bill that we have introduced and our failure to carry it or our postponement at your request, might hinder reforms.' Very well, now that puts before us a distinct issue. It is just possible that members of Government are led to press this thing on, among other reasons, also for the reason that it would perhaps facilitate the introduction of the Reforms Bill as early as possible into Parliament, that it would conciliate the strongly adverse English opinion and enable the Secretary of State to come to Parliament with a healing measure of reform. Now I must say, put in that way, the argument does appeal to me with considerable force. But it seems to me, and here the contrast between European and Indian opinions shines out in a most sinister light, it does appear to me that it is ominous that the Government of India should show so much anxiety to conciliate English opinion which is unjust and uncharitable, and so little to conciliate Indian opinion which feels very keenly, that they should be obliged to wait for the reform that has been promised so many years, while the measure of coercion comes so prompt, so heavily all too premature. Now what is the urgency and that is the point at which my argument must conclude after all? If the Government had come and said to us, there is this emergency that has arisen which we must cope with immediately or face very serious risks, I could understand it, but that is no part of the case of Government. The Bill is called an emergency Bill, but really there is no emergency which you are unable to meet. It is nominally an emergency measure, but really it is intended to cope with no emergency. The emergency is already coped with, the difficulty is

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already under, there is nothing that this Bill is especially intended for; the Defence of India Act is there and will be there for good many months yet. You are well armed to meet any difficulty of this kind; you cannot therefore come to us and say, if you do not do this now, the peace of India is in peril. The peace of India will not be in peril, and it is because we have the full assurance that we have given you the power and you have got the power to keep the situation well in hand for another twelve months or so, it is because we are fully assured of that, that we tell you the emergency has not arisen, you are not yet defenceless. Come to us at the right moment. In the meantime allay the alarm and ill-feeling aroused in the country. Your Excellency, let us not be misunderstood. Now and then in the heat of controversy a remark is thrown out, like that which, I think, unconsciously escaped from the Hon'ble Mr. Irouside, are we or are we not to show sympathy with anarchy? He said something of that kind. I do not believe it can be said that because a Member gets up here and asks that this Bill be postponed, or modified in some way, he necessarily shows sympathy with anarchists, or fails to show sympathy with the victims of anarchy. I think that is an unjust imputation which no Hon'ble Member of this Council would willingly make. I have no doubt whatever that now and then when we are swayed by that unhappy spirit of controversy these remarks do escape us, but when they are pointed out to us, I take it we should be charitable enough to give to others that which we should be only too ready to ask for ourselves."

4-23 P.M.

The Hon'ble Mr. K. V. Rangaswamy Ayyangar :—" My Lord, this afternoon your Excellency announced that the meeting of this Council will be continued after the Garden Party, that is, at 6 o'clock. By that we fear that the Government is bent upon hurrying up this measure. My Lord, there is absolutely no hurry for the Government to rush on with this Bill when they have the power to deal with such crimes until they receive the considered opinions of these select bodies recommended by Mr. Banerjee. Bills of minor importance are circulated and the opinions of even significant bodies are sent to us. It is quite just and legitimate that a Bill of such importance as the one under consideration, should be circulated for the opinions of all the High Courts and other bodies mentioned in my amendment, and their opinions should go to weigh with the Government to amend the Bill so as to render it acceptable to the people and make it conform to the traditional sanctity of British justice. I am not like a child crying for the postponement to the next day of a bitter pill that is sought to be administered to it to-day and which is eventually going to be a *fait accompli*, and so I do not at first resort to rule 32 of the rules for the conduct of business and put in a motion for re-committal or republication. I only want to place before the Government this suggestion that it should wait to arm itself with the considered opinions of these respectable bodies in order to win the confidence of the people. That the abrogation of the ordinary law is quite necessary to cope with the situation is yet to be proved. I gave my arguments when I opposed the Bill the first day of its introduction, and the Hon'ble Member who is in charge of the Bill has not yet convinced me that my argument was wrong. On the other hand, the considered opinion of the country is the same as mine. We see now scientists of rare abilities who do not generally dabble in politics put aside their test-tubes and go to protest against these Bills, Sanyasis who do not care for this world come back from their seclusion to protect the people from these Bills, and such sinless and saintly souls as Ghandi who believe in the soul force of the nation and in the foundations of justice and righteousness of the British nation come from their retreats to condemn these Bills in unmeasured terms. The Council is not the proper place to praise or condemn the passive resistance movement, and I will not be justified to utilise my position as a Member of this Council to trumpet forth my own causes and prejudices as two others have unjustly done.

"Lincolns and Clemenceaus may be shot in free countries, but nothing happens there, but in India even after the stray and isolated cases of crime

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due to excitement have passed away, the corpus of the whole nation is endangered and action is sought which, I venture to think, is bound to lead to the strangling of political life in this country notwithstanding the protestations to the contrary. The Bill is confined to anarchical and revolutionary crimes no doubt, but I dare say even a paper mill that manufactures paper for an extremist journal and the ink-maker will be connected with an anarchical outrage because they were responsible for the extremist organ

His Excellency the President :—“ Will the Hon'ble Member confine himself to the amendment, please”.

The Hon'ble Mr. K. V. Rangaswamy Ayyangar :—“ Yes, that is what I am doing.”

His Excellency the President :—“ No, not quite.”

Hon'ble Mr. K. V. Rangaswami Ayyangar :—“ Then I want this Council to consider the report of the Loreburn Committee in England, and in the meantime to postpone this Bill. A reading of the Report of the Loreburn Committee discloses the doubtful legality of some of the Acts passed by the Legislatures here, and the utmost that could be urged by Lord Islington on behalf of the India Office and the Government of India was that it would place the Legislatures in India in a very embarrassing position unless something was done and he wanted the abrogation of section 32 of the Government of India Act (1915) dealing with the right of British Indian subjects to sue the Secretary of State for wrongful acts.....

His Excellency the President :—“ Really, really Mr. Ayyangar I must ask you to confine yourself to discussing the amendment which Mr. Banerjea has put on the paper and not discuss the Loreburn Committee and other matters.”

The Hon'ble Mr. K. V. Rangaswamy Ayyangar :—“ Mr. Banerjea's amendment is for postponement of the Bill till it has been referred for local opinions, and my argument is that it may be postponed till the Council has considered the Loreburn Committee's report. I have an amendment similar to this, but I will confine myself to the point urged by Mr. Banerjea. In this country indignation is uppermost and I should have chosen to run away from the Council to the peaceful village where mutual suspicion does not exist, where love and compassion for humanity prevail, and where there is no fierce and unsympathetic opposition. Here in Council even a mild amendment like Mr. Banerjea's is opposed. But the stern fact that unless one is prepared to find a settlement in some other country or some other Government, one should not be prepared to dissociate himself from his civic duties in that Government, persuades me to stop here and only raise my feeble voice of protest that these Bills should not be introduced. As a Councillor with full acknowledgment of the courtesy and magnanimity of Government in summoning us here and the special consideration shown to us by extending our terms also, I beg to remind you of the axiom that when the cargo is too heavy the boat sinks.”

The Hon'ble Mr. Surendra Nath Banerjea :—“ My Lord, 4-31 P.M.
my first words on this occasion would be words of acknowledgment to the Hon'ble the Home Member for, if I may say so without impertinence, the conciliatory speech which he has made in this connection. He has not been able to meet us; he expresses his regret that it is impossible for the Government to accept the amendment which I have placed before this Council. My Lord, I have listened with the greatest attention, interest and respect to the arguments which have been adduced on the Government side, and I must say that I remain unconvinced. Let me take some of these arguments one by one.

“ One of the points that I urged was that the Bill, together with the Report of the Select Committee and all connected papers, should be sent to the Local Governments for their criticism. My Hon'ble friend's reply is

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that the officials of the Local Governments have been consulted in regard to the sum and substance of the Report of the Rowlatt Commission. I think that is what he said if I have understood him rightly. But, my Lord, it is one thing to discuss the paragraphs of the Report of the Rowlatt Commission, and a different matter to place the Bill before the Local Government and ask the opinion of the Local Government on the provisions of that Bill. The two things stand upon a wholly different footing, and the one issue is not to be confounded with the other. An argument of that kind might be well for an advocate who has a bad case to support, but I hardly think it finds a proper place in the pleadings of a responsible minister of the Government of India advocating a great cause before the Legislative Assembly.

"Then, my Lord, my Hon'ble friend observed in connection with another part of my amendment, namely, that the Bill, together with the connected papers, should be referred to the public bodies, 'Public bodies are at liberty to submit their opinions'; my answer to that is were they asked to submit their opinions? They never were and my friend knows as well as I do that the ordinary procedure of the Government is to write to these public bodies to submit their opinions and to lay down a definite limit of time within which the opinion is to be submitted. Public bodies do not take the initiative in these matters; they do not unnecessarily thrust themselves upon the attention of the Government. Therefore, it was an omission on the part of the Government not to have consulted the public bodies, and my amendment seeks only to rectify that omission.

"In the third place, with reference to the point taken in my amendment, namely, that the Report of the Select Committee and the Bill and connected papers should be sent to the High Court, my Hon'ble friend observed that there were three Judges of the High Court on the Rowlatt Commission. There was Mr. Justice Rowlatt, a Judge of the King's Bench Division, there was Sir Basil Scott, Chief Justice of the Bombay High Court, and there was Mr. Justice Coomarswamy Sastri, officiating Judge of the Madras High Court. But, my Lord, there was not a single Calcutta High Court Judge there, and it is Bengal that was the province that was the most concerned in the matter and Bengal High Court Judges—I may mention my Hon'ble friend Sir Ashutosh Mookerji—have had the greatest experience and knowledge in dealing with these cases. Was it not right and proper that these Bills should have been laid before them for their opinion?

"Then, my Lord, the Rowlatt Commission reported, I think, it was about 18 months ago. Since then, the circumstances of the province have very considerably changed. And the whole of this Bill is based upon the recommendations of the Rowlatt Commission. Since the submission of this report the number of *detenus* has sensibly gone down. I think at the time it was about 1,200, the number is now less than 400, and you would not have let off these 800 men unless and until you were quite satisfied that there was no danger to be apprehended from their release. Therefore, from the action of the Government itself, I am entitled to hold that the situation has improved, changed very much for the better. Therefore, the circumstances under which the Report was submitted by the Rowlatt Commission do not exist at the present moment, and, if the circumstances are not the same as they were, say 18 months ago, is it right and proper, expedient, wise, statesmanlike, to legislate upon a situation which has now become more or less a matter of ancient history? I imagine, my Lord, that the law follows the lines of existing conditions and circumstances. They have changed according to the showing of the Government itself. That being so, it seems to me to be indefensible to frame a piece of legislation upon an ancient report, without more up-to-date light and guidance which might have been thrown upon it by the reports of the High Courts, of the Local Governments, of the public bodies. I think, my Lord, the position which I have taken up is absolutely unassailable. You are legislating upon a comparatively old Report. The circumstances have changed and, therefore, this legislation, based upon that old Report, is indefensible

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[*Mr. M. N. Hogg ; Mr. Surendra Nath Banerjea ;
Sir William Vincent.*]

The Hon'ble Mr. M. N. Hogg :—"May I ask the Hon'ble Member to inform us of the date of the publication of this old Report?"

The Hon'ble Mr. Surendra Nath Banerjea :—"I said it was 18 months ago : I stand corrected if I am wrong."

The Hon'ble Sir William Vincent :—"The Report is dated April of last year ; it was actually published in June or July."

The Hon'ble Mr. Surendra Nath Banerjea :—"We will then take it that it is 12 months old."

The Hon'ble Sir William Vincent :—"Even that would be incorrect."

The Hon'ble Mr. Surendra Nath Banerjea :—"Only by a few days ; that makes no difference. The point is this, that within the last twelve months the situation has so quieted down, the position in Bengal has been so tranquillised, that the conditions under which that Report was made do not now exist, and any legislation based upon those conditions cannot be justified. That is the position which I take up, and I venture to submit that that position is unassailable.

"Now, my Lord, it has been suggested, I think, by my Hon'ble friend Mr. Fagan that we, the Members of this Imperial Legislative Council, represent the quintessence of universal wisdom that may be found in India. I am quite proud of that compliment ; I am sure all of us feel elated that such a compliment should have come to us from a representative of the Punjab. But, my Lord, though we may be, all of us, as wise as Solomon, the difficulty is this. Before we form our judgment upon any matter, come to a decision upon any subject, we must have materials placed before us to enable us to form a right judgment. What are the materials that are before us now in order that we may legislate upon this matter? The only materials that we have consist of the recommendations of the Rowlatt Commission. The other materials which would have enabled us to come to a more enlightened judgment, as I feel, would have been the opinions of the High Courts, the opinions of the Local Governments and public bodies. Thus, my Lord, we are reduced to this position that here we are called upon to legislate upon matters affecting the rights and liberties of a section of the community, to legislate under conditions which have excited the greatest apprehension and alarm ; we are called upon to perform this responsible duty without the necessary materials. Therefore, without the light and guidance that we need in the performance of so responsible and onerous an obligation, I think I may safely assert, my Lord, that by declining to accept my amendment, your Excellency's Government places us in a very difficult and embarrassing position. You may be convinced of the justice and necessity of this piece of legislation. We are not equally convinced, and we point to considerations which in our judgment make it desirable that the legislation should be postponed ; you are not willing to listen to us. My Lord, it has been said, and the question has been answered by one or two of my friends, that, if the Government were to accept my amendment and to postpone legislation till the autumn Session, that would be a sign of weakness, it would be really the acquiescence of Government in the clamour of public opinion. I cannot accept that view at all. A strong Government knows when and how to yield. The British Government is the strongest in the world. The Government of India modified the partition of Bengal after a period of nearly seven years because it was an unjust measure. The Government of India settled that unhappy controversy about the Cawnpore mosque by recalling its former orders. My Lord, to yield is the sign of strength when one knows when and how to yield. Nobody will regard your concession upon a matter of this kind, on an occasion like this, as a concession to popular clamour. It will be received with gratitude and enthusiasm, and

[*Mr. Surendra Nath Banerjee.*]

[12TH MARCH, 1919.]

I feel convinced that, if your Excellency's Government accepts the amendment which I have the honour to move, much of the agitation and excitement which now prevail in the country will disappear. But, my Lord, if the Bill is passed this Session, I fear it will give rise to agitation, intense, universal, and, I fear, acrimonious, which will disturb the calm atmosphere which now prevails, and I cannot help thinking that it may even jeopardise the passage of the Reform Scheme through Parliament.

"The reactionaries in England will say 'India is now seething with excitement, with the spirit of conflict and controversy. Let us tranquillise, pacify India and then there will be time enough to think of the reform proposals.' Thus, my Lord, in the interests of the Reform Scheme, to which the credit of your Excellency's Government is pledged and to whose passage through Parliament we are all anxiously looking forward with interest and expectation—in the interest of those reform proposals—I appeal to your Excellency's Government to accept the golden mean which I have suggested and which is embodied in the amendment I have put before this Council. I do hope that the Government of India will reconsider the question in the light of the discussion that has taken place here in this Council Chamber. Indian opinion is absolutely united in regard to it; and if that is so, is it not wise and expedient to defer to it, accept that expression of Indian opinion and spread contentment and satisfaction throughout the land. The situation will be eased, the agitation will disappear, a calm atmosphere will be re-established throughout the length and breadth of the land. That is an achievement worthy of your Excellency and the great Government over which your Excellency presides."

The amendment was put, and the Council divided as follows :—

Ayes—25.

The Hon'ble Sir Gangadhar Chitnavis.
 „ Mr. S. N. Banerjee.
 „ Raja of Mahmudabad.
 „ Dr. T. B. Saprú.
 „ Pandit Mudan Mohan Malaviya.
 „ Mr. S. Sastri.
 „ Mr. R. Ayyangar.
 „ Mr. B. N. Sarma.
 „ Mir Asad Ali, Khan Bahadur.
 „ Sir Dinshaw Wacha.
 „ Mr. V. J. Patel.
 „ Mr. M. A. Jinnah.
 „ Sir Fazulbhoy Currimbhoy.
 „ Rai Sitanath Ray Bahadur.
 „ Maharaja Sir M. C. Nandi.
 „ Nawab Ali Chaudhri, Khan Bahadur.
 „ Rai Krishna Sahay Bahadur.
 „ Raja of Kanika.
 „ Khan Bahadur Allahando Shah.
 „ Khan Bahadur Mian Muhammad Shafi.
 „ Sardar Sundar Singh.
 „ Mr. G. S. Khaparde.
 „ Rai B. D. Shukul, Bahadur.
 „ Mr. K. K. Chanda.
 „ Maung Bah Too.

Noes—36.

His Excellency the Commander-in-Chief.
 The Hon'ble Sir Claude Hill.
 „ Sir Sankaran Nair.
 „ Sir George Lowndes.
 „ Sir Thomas Holland.
 „ Sir William Vincent.
 „ Sir James Meston.
 „ Sir Arthur Anderson.
 „ Mr. W. A. Ironside.
 „ Sir Verney Lovett.
 „ Mr. H. F. Howard.
 „ Sir James DuBoulay.
 „ Mr. A. H. Ley.
 „ Mr. W. M. Hailey.
 „ Mr. H. Sharp.
 „ Mr. R. A. Mant.
 „ Maj.-Genl. Sir Alfred Bingley.
 „ Sir Godfrey Fell.
 „ Mr. F. C. Rose.
 „ Mr. C. H. Kesteven.
 „ Mr. D. deS. Bray.
 „ Lieut.-Col. R. E. Holland.
 „ Surgeon-General W. R. Edwards.
 „ Mr. G. R. Clarke.
 „ Mr. H. Moncrieff-Smith.
 „ Mr. C. A. Barron.
 „ P. L. Moore.
 „ Mr. M. N. Hogg.
 „ Mr. T. Emerson.
 „ Mr. E. H. C. Walsh.
 „ Mr. C. A. Kincaid.
 „ Sir John Donald.
 „ Mr. P. J. Fagan.
 „ Mr. J. T. Marten.
 „ Mr. W. J. Reid.
 „ Mr. W. F. Rice."

The amendment was therefore negatived.

[12TH MARCH, 1919.] [*Sir James Meston; Mr. Kamini Kumar Chanda; Mr. G. S. Khaparde; Mr. K. V. Rangaswamy Ayyangar.*]

EXCESS PROFITS DUTY BILL.

The Hon'ble Sir James Meston:—"My Lord, I beg to present to the Council the Report of the Select Committee on the Bill to impose a duty on excess profits arising out of certain businesses." 4.58 P.M.

The Council then adjourned till 6 P.M.

CRIMINAL LAW (EMERGENCY POWERS) BILL— (Contd.)

The Hon'ble Mr. Kamini Kumar Chanda:—"My Lord, I beg to withdraw my amendment— 6 P.M.

'That the Bill as amended by the Select Committee be republished and circulated for the opinion of, among others, the High Courts and Chief Courts.'

The motion was, by leave, withdrawn.

The Hon'ble Mr. G. S. Khaparde:—"My Lord, I move— 6.1 P.M.

'That the Bill be republished in the Gazette of India in English and in all the provincial gazettes in English and in the principal vernaculars of each province.'

The motion was put and negatived.

The Hon'ble Mr. K. V. Rangaswamy Ayyangar:—"My Lord, I beg to move my amendment, which runs as follows:—

'That the Bill as amended by the Select Committee including the minutes of the Hon'ble Messrs. Patel, Khaparde and Malaviya be referred to Local Governments, High Courts and public bodies, such as municipalities and district boards and such political bodies as the Government deems fit to consult for criticisms.'

The amendment consists of two parts, the more important part having been discussed the whole day and we had a remarkable success, unprecedented in the life of this Council. The second part was no doubt ruled out of order by the President and the amendments brought in by the Hon'ble Messrs. Patel, Khaparde and Shukul were overruled as they impeached the Select Committee's Report and mine aims at the inclusion of the minority's vote of dissent. Since it fortunately was not overruled by the President, I beg to move my amendment and to take the decision of the Council."

The motion was put and negatived.

The Hon'ble Mr. Kamini Kumar Chanda:—"My Lord, I beg to move my amendment— 6.2 P.M.

'That the revised Bill be recommitted to the Select Committee with instructions to report to the Council during the next Simla Session.'

[The President; Mr. V. J. Patel.]

[12TH MARCH, 1919.]

The motion was put and the Council divided as follows:—

Ayes—15.

The Hon'ble Mr. S. N. Banerjee.
 „ Dr. T. B. Sapro.
 „ Pandit M. M. Malaviya.
 „ Mr. S. Sastri.
 „ Mr. Ayyangar.
 „ Mr. B. N. Sarma.
 „ Mir Asad Ali, Khan Bahadur.
 „ Mr. V. J. Patel.
 „ Mr. M. A. Jinnah.
 „ Sir Fazulbhoj Currimbhoy.
 „ Khan Bahadur Mian Muhammad Shafi.
 „ Sirdar Sunder Singh.
 „ Mr. G. S. Khaparde.
 „ Rai B. D. Shukul, Bahadur.
 „ Mr K. K. Chanda.

Noes—37.

His Excellency the Commander-in-Chief.
 The Hon'ble Sir Claude Hill.
 „ Sir Sankaran Nair.
 „ Sir George Lowndes.
 „ Sir Thomas Holland.
 „ Sir William Vincent.
 „ Sir James Meston.
 „ Sir Arthur Anderson.
 „ Mr. Ironside.
 „ Sir Verney Lovett.
 „ Mr. H. F. Howard.
 „ Sir James DuBoulay.
 „ Mr. A. H. Ley.
 „ Mr. W. M. Hailey.
 „ Mr. H. Sharp.
 „ Mr. R. A. Mant.
 „ Major-General Sir Alfred Bingley.
 „ Sir Godfrey Fell.
 „ Mr. F. C. Rose.
 „ Mr. C. H. Kesteven.
 „ Mr. D. deS. Bray.
 „ Lieut.-Col. R. E. Holland.
 „ Surgeon-Gen. W. R. Edwards.
 „ Mr. G. R. Clarke.
 „ Mr. H. Moncrieff-Smith.
 „ Mr. C. A. Barron.
 „ Mr. P. L. Moore.
 „ Sir Dinshaw Wacha.
 „ Mr. T. Emerson.
 „ Maharaja Sir M. C. Nandi.
 „ Mr. E. H. C. Walsh.
 „ Mr. C. A. Kincaid.
 „ Sir J. Donald.
 „ Mr. P. J. Fagan.
 „ Mr. J. T. Marten.
 „ Mr. W. J. Reid.
 „ Mr. W. F. Rice.”

The amendment was therefore negatived.

His Excellency the President:—“The loss of that amendment carries with it the loss of his next amendment * to which Mr. Chanda has agreed.”

* That the following members be added to the Select Committee:—

- (1) The Hon'ble Sir Claude Hill.
- (2) The Hon'ble Sir C. Sankaran Nair.
- (3) The Hon'ble Mr. Jinnah.
- (4) The Hon'ble Mr. Sarma.
- (5) The Hon'ble Mr. Mazharul Haque.

The Hon'ble Mr. V. J. Patel:—“My Lord, I have the honour to move the following amendment:—

‘That to the motion for taking the Report of the Select Committee into consideration the following words be added, ‘this day 1921’.

[12TH MARCH, 1919.] [*Mr. V. J. Patel; Sir William Vincent.*]

“ My Lord, the Council will see that this is a very simple amendment. It merely proposes to add two words at the end, and the Hon'ble Member's motion if amended accordingly will read as follows :—

‘ That the Report of the Select Committee on the Bill to make provision in special circumstances to supplement the ordinary criminal law and for the exercise of emergency powers by Government be taken into consideration this day 1921.’

“ My Lord, there is an essential difference between the motions by my Hon'ble friends Mr. Banerjea, Mr. Chanda and Mr. Khaparde and this motion. This motion does not want the republication of the Bill, it does not want its reference to the High Courts or the Local Governments or the various political bodies in the country, it does not want anything of that kind. On the contrary, it wants that the Bill be taken into consideration, but taken into consideration only when there is calm atmosphere in the country. To take into consideration a matter of so great an importance really requires, I venture to submit, a calm atmosphere. We have been for the last two years, or for a year and a half at any rate, hearing a good deal of the desirability of securing a calm atmosphere in India, and if such atmosphere is needed for the consideration of any problem, it is indeed so needed in this particular case which affects the liberties of 300 millions of people. But as it appears the majority of this Council has made up their minds to go on with the Bill, I would put this further argument that in a court of law the lawyers always say, when a Judge expresses an opinion regarding the guilt of the accused, the accused is entitled to apply for a transfer. So in this matter also from the various statements that have fallen from the Hon'ble the Home Member we have found that Government is determined to carry this measure through, and have expressed their opinion definitely regarding its merits. I therefore pray that this matter be not considered by this Council, but by the Council to come into existence in 1921. It is a reasonable request your Excellency will see, and this is so important a measure that when the majority of the Council have made up their minds, I ask that the matter be postponed and taken into consideration by the Council that will come into existence in 1921. We know that in 1920 the term of this Council will expire and the new Council will come into being in 1921. That will be a Council without an official block determined to carry the measure through. The representatives of the people will be on the Council, there will be at least two-thirds elective majority on it, and I daresay if they see any necessity for a measure of this kind they will pass it. I do not think I can usefully add anything more in support of this amendment, and I trust the Council will see its way to accept this modest amendment.”

The Hon'ble Sir William Vincent :—“ My Lord, the Hon'ble Member has described his amendment as a very modest one ; it appears to me however that he bases his statement chiefly on the fact that it is contained in three words—not in two words as he says,—the effect of which will be to postpone the consideration of this Bill for two years. As I have already tried to explain to the best of my ability to this Council, we consider this measure as one of great urgency, and much to our regret we had to decline to accept a motion from the Hon'ble Mr. Banerjea to republish the Bill as this would have involved six or nine months delay in passing it. My Lord, in those circumstances, I think the Council can hardly expect the Government to accept a motion which postpones the consideration of the Bill for a period of two years and leave us for that period entirely powerless to cope with revolutionary crime of a very dangerous character.” 6-13 P.M.

The Hon'ble Mr. V. J. Patel :—“ My Lord, the Hon'ble Member's reply is, I submit, rather a misleading one. My Hon'ble friend Mr. Banerjea's amendment was not for the purpose of postponing this measure. It was for the purpose of getting opinions from the High Courts and Local Governments and political associations. I want nothing of the kind. I say, let it be considered when calm atmosphere prevails. I want nothing more. With these words I would ask the Council to accept this amendment.” 6-14 P.M.

[*Mr. V. J. Patel; Mr. G. S. Khaparde.*] [12TH MARCH, 1919.]

The motion was put and the Council divided as follows:—

Ayes.—10.

The Hon'ble Mr. S. N. Banerjee.
 „ Raja of Mahmudabad.
 „ Pandit Madan Mohan Malaviya.
 „ Mr. R. Ayyangar.
 „ Mr. B. N. Sarma.
 „ Mr. V. J. Patel.
 „ Mr. M. A. Jinnah.
 „ Mr. G. S. Khaparde.
 „ Rai B. D. Shukul Bahadur.
 „ Mr. K. K. Chanda.

Noes.—37.

His Excellency the Commander-in-Chief.
 The Hon'ble Sir Claude Hill.
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 „ Sir James Meston.
 „ Sir Arthur Anderson.
 „ Mr. W. A. Ironside.
 „ Sir Verney Lovett.
 „ Mr. H. F. Howard.
 „ Sir James DuBoulay.
 „ Mr. A. H. Ley.
 „ Mr. W. M. Hailey.
 „ Mr. H. Sharp.
 „ Mr. R. A. Mant.
 „ Maj.-Genl. Sir Alfred Bingley.
 „ Sir Godfrey Fell.
 „ Mr. F. C. Rose.
 „ Mr. C. H. Kesteven.
 „ Mr. D. de S. Bray.
 „ Lieut.-Col. R. E. Holland.
 „ Surgn.-General W. R. Edwards.
 „ Mr. G. R. Clarke.
 „ Mr. H. Moncrieff-Smith.
 „ Mr. C. A. Barron.
 „ Mr. P. L. Moore.
 „ Sir Dinshaw Wacha.
 „ Mr. M. N. Hogg.
 „ Mr. T. Emerson.
 „ Mr. E. H. C. Walsh.
 „ Mr. C. A. Kincaid.
 „ Sir John Donald.
 „ Mr. P. J. Pagan.
 „ Mr. J. T. Marten.
 „ Mr. W. J. Reid.
 „ Mr. W. F. Rice.”

The amendment was therefore negatived.

6-18 P.M.

The Hon'ble Mr. G. S. Khaparde :—“The amendment which I have to put forward reads as follows:—

‘That the Bill be not taken into consideration until the Governor General in Council receives from Parliament an express authority by an Act of Parliament to pass it.’

“This raises an important question on which I touched when the Bill was introduced, but I naturally did not develop the argument then because the motion was that leave be given for the introduction of the Bill. Now I believe is the proper time to raise it. I raised it in the Select Committee and it was said I could not raise it there and this was the proper place. I wish to make the matter as untechnical as I possibly can. It is that India is something like a lady who suffered, at one time at any rate, from a great excess of wealth and excess of philosophy, and in the excess of philosophy she neglected to fight and forgot in course of time the art of war, and wealth naturally brought trouble, so Providence sent her younger sister from the West to help her and the younger sister said ‘I will look after your house and be your trustee and see you do not come to any harm; I will protect you from external aggression, keep internal peace and be a good sister.’ Then naturally the sister could not come over bodily, so she appointed officers or agents here. I suppose her most trusted officers, her best sons she gave us here, but she was not quite sure that her agents would not fall a prey to some temptation or other, so England said ‘Yes, you can manage

[12TH MARCH, 1919.] [Mr. G. S. Khaparde.]

these estates and so on, but there are certain fundamental things which I shall reserve to myself, and if you want to deal with these things you must come to me and take my permission before you do anything at all.' This is a story shortly told by me, but if we take away the figures of speech from it, it comes to this that our supreme Legislature is Parliament. I suppose no authority is needed for that statement. This Legislature in which I have the honour to sit at present is a subordinate Legislature. The English Legislature has no completely written basis; it is partly written and a great deal oral and traditional and based upon conventions and so on. Fortunately for us here we have our constitution entirely written and it goes into numerous Acts, but I need not trouble the Council with all of them. We will take the latest of them, that is the Government of India Act of 1915. The two sections that are most important in this Act are sections 32 and 65. I shall not deal with the questions under section 32 because they do not arise in this connection, but the question that arises here specifically is under section 65. I will read the proviso only:—

'Provided that the Governor General in Legislative Council has not, unless expressly so authorised by Act of Parliament, power to make any law repealing or affecting—

(i) Any Act of Parliament passed after the year one thousand eight hundred and sixty and extending to British India (including the Army Act and any Act amending the same).'

"That is the important part of it and the next portion is not essential. Then it goes on:—

'and has not power to make any law affecting the authority of Parliament, or any part of the unwritten laws or constitution of the United Kingdom of Great Britain and Ireland, whereon may depend in any degree the allegiance of any person to the Crown of the United Kingdom.'

"So the present legislation comes within the purview of both these clauses. It comes under Act of Parliament passed after the year 1860, and the Act on which I rely was passed in 1861, and it fulfils the condition of the proviso clause (i) which I have read. It also fulfils the condition that follows in clause (ii), namely, it affects the allegiance of the British subjects in India to the Crown. British subjects in India consist of two classes, Indian British subjects and what we usually call British born subjects; that is to say Englishmen born in England and bringing with them their personal law who have come here to settle down or do business and are regulated by this Act. Also Indian British subjects, that is to say Indians born in British India. I see from the preamble to this Bill that the Government have introduced that clause which usually does not appear—'whereas the previous approval of the Secretary of State in Council has been accorded.'

"That clause saves them from this part of it that they can legislate for British born subjects having got the consent of the Secretary of State. This is not usually put in, but it has come in, I suppose, to prevent British born subjects from raising a difficulty about it. But the real difficulty remains and that difficulty is that this law in so far as it directs that the liberties of a person will be taken away, and his property also by order of the executive, and directs further that no appeal shall lie about these matters, distinctly invades the legislation made by Parliament on the point usually called fundamental rights.

"It directs further that no appeal or suit shall lie about these matters. I say it distinctly invades the legislation made by Parliament on the point and also what we usually call fundamental rights. The fundamental rights are given by Mr. Dicey in his book, and even a very brief glance at English history will show that it was in the reign of King John that the Barons fought the matter out and made the monarchy what is called a limited monarchy. A limited monarchy means that the powers of the Crown are limited by the powers of the magistracy. The highest magistracy for Great Britain is the House of Lords and without the permission of the magistracy, the King could not arrest anybody nor take away his property, and so on. Those were the rights which came within the Magna Charta and the Bill of Rights that would

[*Mr. G. S. Khaparde; Sir George Lowndes.*] [12TH MARCH, 1919.]

turn upon this point, namely, that the liberties of a subject and his property shall not be taken away without a judicial sentence or without the decree or order of a proper Court. This law, the common law of England, is also a fundamental right that was given to the Indians. The Proclamation of Her late Majesty Queen Victoria and subsequent Proclamations have conferred all these rights on British Indians, and these rights cannot be taken away by any piece of legislation passed by this Hon'ble Council. They would have to go to Parliament to get these rights reduced or curtailed in any way.

"Now, the first point that I wish to make is that such great importance is attached to this right in England that, even when there was imminent danger of invasion and the Defence of the Realm Act had to be passed, even then they did not touch this cherished right of Englishmen. The first article of the Defence of the Realm Act reads as follows :—

'The ordinary avocations of life and the enjoyment of property will be interfered with as little as may be permitted by the exigencies of the measures required to be taken for securing the public safety and the Defence of the Realm and the ordinary civil offences will be dealt with by the civil tribunals in the ordinary courts of law.'

This was passed in England at the time when there was imminent danger of invasion from without, and I believe some German spies had found their way into England and there was danger of trouble they were likely to cause. On the model of this Defence of the Realm Act the Defence of India Act was passed here, and we went much further than the Defence of the Realm Act went. Under the Defence of the Realm Act an Englishman could not be interned for more than six days from the day of his arrest. On the seventh day he has got to be produced before a Magistrate.....

The Hon'ble Sir George Lowndes :—"May I interrupt the Hon'ble Member. I should be very grateful if he would give me the section of the Act which provides for that?"

The Hon'ble Mr. G. S. Khaparde :—"I can do so if you will kindly give me a copy of the Act."

The Hon'ble Sir George Lowndes :—"I have not got a copy with me. The Hon'ble Member has made a statement and I am only asking him to help me to verify it."

The Hon'ble Mr. G. S. Khaparde :—"I had the book with me, but unfortunately it was borrowed from me. There are, however, enough lawyers in this Council to remember that point. I remember it distinctly because I studied it very carefully. I mean that when a person is arrested, within seven days he has to be produced before a Magistrate and, as an Englishman he has the option of saying that he will be tried by a civil tribunal and that he shall not be tried by a court martial, and in that case he is tried by a civil tribunal, whereas the case of a foreigner is differently dealt with, and that is a matter with which I have no concern. In India, we British Indians, having those rights given to us, also say the same thing though not to that extent or to that degree. But we also say that our liberties and properties shall not be taken away unless by the sentence of an ordinary Court of the land, not by special tribunals nor by special procedures. Anyhow, the point is that we attach the same importance to these rights as are attached to them in England.

"Well, it is not an *a priori* argument that I am urging from books, but can support it by instances which I am able to quote. The first case on that point that came up and succeeded is the well-known Moment case which has already figured in the debates here. That was a case, I think, of land taken up by Government for various purposes; it may be under the Burma Land Acquisition Act; we are not concerned with the facts, but in that there was a provision that, with respect to that land or anything of that kind, no suit would lie against the Secretary of State. Mr. Moment who, I suppose, was properly advised, brought a suit which was rejected by the Court of first instance in

[12TH MARCH, 1919.]

[*Mr. G. S. Khaparde ; Sir George Lowndes.*]

Burma. Then he went to the Chief Court in Rangoon and the Judges there decided the case in his favour. Then the Secretary of State appealed to the Privy Council, and in the Privy Council the judgment of the Chief Court was affirmed, and it was said that the Local Government or the Government of India could not legislate so as to take away the right of a person to bring a civil suit against the Secretary of State. It is a very interesting matter and naturally fascinating. It appears that the question went before the House of Lords in connection with the Government of India Consolidation Act, and then there was a joint committee of the House of Lords and the House of Commons presided over by Chief Justice Lord Loreburn. By the kindness of the Home Department I got a glimpse of the report. It cannot be confidential because I found that it is partly reproduced in this book which I borrowed from your Excellency's library. That led me to it and the Home Department very kindly lent me that report to look at and then I took the liberty of making a few extracts so that I might be able to speak about them to your Excellency and this Hon'ble Council. It is very interesting and such members as feel inclined to go into this matter will kindly borrow that book and go through it. I will read out to your Excellency only a few sentences from what Lord Loreburn thought would happen if this piece of legislation was left unchallenged. He says:—

'In the Defence of India Criminal Act, 1915 (that is the Act with which we are more concerned than anything else because this Bill seems to perpetuate very largely the provisions of that Act) there is a clause saying that the judgment of the Commissioners shall be final and conclusive. It might be that the Commissioners might say that the Secretary of State for India had done right and then it might be pleaded that he had even been pronounced to have done right, and, therefore, he could not be sued at all.'

That is the kind of argument that would go on and this was the danger pointed out by Lord Loreburn. The arguments of Sir John Jardine whom from my childhood upwards I have learnt to respect very greatly as a great lawyer of Bombay.....

The Hon'ble Sir George Lowndes :—"I think my Hon'ble friend is confusing Sir John Jardine with Mr. James Jardine. Sir John Jardine was an Indian Civilian and a Judge, but was never a practising lawyer in Bombay."

The Hon'ble Mr. G. S. Khaparde :—"I am so sorry ; he used to be our examiner in the University. Sir John Jardine makes this observation, that 'it would protect the Secretary of State with regard to any tort, however grievous, to which he might have subjected a subject if he broke through these fundamental laws, put people under unjust Judges or let people buy their offices and then sit in judgment or anything of that kind, and an Act was passed to make that legal, he could validate that by future legislation.'

"He goes on to say what the consequences would be if such a thing were permitted. For this, they brought in a consolidation measure and in the consolidation measure they introduced a clause validating all these Acts that had been passed in India. There were as many as 30 of these Acts, in which this provision, which is said to be *ultra vires*, is repeated, after the Moment case. Before it there were as many as a hundred and more Acts containing the same or similar provision. All this, I submit, is unauthorized legislation. Lord Islington, the Under Secretary of State for India, admitted this at the time the Act was passed that it was a most inconvenient Act to pass, but that there were these 30 Acts to be dealt with. He made certain observations—I do not propose to read them ; but he went on to say that there may be this inconvenience and it may be a difficult thing to prevent all these inconveniences, the laws having been passed in that way and so on, but there is the old Latin proverb—I do not know Latin—but the proverb says that you have to do justice even if the heavens fall. You have got to admit that two and two do make four, no

[*Mr. G. S. Khaparde.*]

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matter what the consequences of that may be. And so the Bill was justified.

"I have only told this story because it touches on one point. In clause 41 of this Bill your Excellency will find that this matter of civil suits is brought in, and it is laid down that nobody is able to bring a civil suit against the Secretary of State. There has been one instance in which this power which is taken by the Bill was in question. This was a case about land; but I believe people value their liberties quite as much as their lands; and if property cannot be taken away by the Secretary of State or by a piece of legislation in this Council, neither can the liberties of the subject be taken away by a piece of legislation in this Council. Under the present law a person can be imprisoned or interned, which is, I suppose, another name for imprisonment, imprisonment in his own house or the house of a friend and sometimes in a jail. Whatever it is, it is there, and that is a curtailment of his liberty, and his property, namely, his papers and books, can be taken away. How are they to be taken away? Not by being produced before a Magistrate or Judge, but by the authority of the Local Government alone, and this is the part of that section to which great exception will be taken and is being taken now. Not that we do not recognise that the Local Government will act with the best of motives. We quite recognise that. We also recognise that the Local Government will do their best to see that no injustice is done. All that is true, but it does not save the Act from being difficult of acceptance. If we are merely to go by the motives which inspire people, I fully believe that those people who instituted the Inquisition believed, honestly believed, that they were doing good to the men whom they were punishing; but all the same the world is now agreed that they were wrong.

"Similarly, all this about the Government's honesty of purpose and so on is very commendable, but in my opinion—it is a humble opinion—that does not take away from the legal objection to the Act. And that objection is this. A man may be found to have committed a crime in the presence of a hundred people or a thousand people. Everybody knows about it, and yet the Government will not be right in getting hold of the man and hanging him at once. He will have to be taken before a Magistrate, properly tried and then punished. That is the right way. We go into the forests to shoot; yet there are laws of shooting; we do not take advantage of anything that would be 'unsportsman-like'—I think it is so called. So even a wicked man has to be punished but by rule and after a fair trial. But under this Act there is to be no trial; the man is not produced before any Magistrate or any Judge; there is no right of appeal. Those are other things about which I shall speak when the time comes. For the present my objection to this legislation is that it is beyond the competence of the Council to pass it. It is beyond their competence because it takes away the fundamental rights of a British Indian subject. It also takes away the fundamental rights of a British born subject. The difficulty that would arise in a case of this kind would be that, if this matter is not taken into serious consideration, it might happen that some one would take this case to the House of Lords, and then we should have a similar difficulty to that which arose in the *Moment* case to face. Nobody likes to lose a case. I should be very angry if I lost a case. And a repetition of the *Moment* case in a matter of this kind would lead to all sorts of difficulties.

"The next point to which I wish to refer and on which I wish to speak in some detail is this. The clause to validate legislation in India that was introduced was objected to by Lord Loreburn, by Sir John Jardine and by a number of Members. Ultimately it was dropped and the Government withdrew it with these words. I shall read from a printed book—it will be easier to read—not the exact words but the substance of it. The Under Secretary of State for India, Lord Islington, before moving that the House resolve itself into Committee said:—

'It may be convenient if at this stage I made a short statement informing your Lordships of the alterations that have been made.....Paragraph (d) of clause 2 has been omitted. The intention of this paragraph was to validate certain Indian enactments whose validity has

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recently been called into question by a decision of the Privy Council. Serious objection to this was raised by Chambers of Commerce and other bodies, both on the merits of the proposal and because it was urged that it was of such a universal character that it should not be inserted into the Bill at this juncture.

"The Joint Committee unanimously withdrew this paragraph from the Bill and eventually this paragraph was withdrawn. So the attempt that was made to legalise and to validate these provisions failed, and the Under Secretary of State for India had to withdraw those clauses and the law remains as it originally was. That is to say, it has been proved by a judicial decision in one case—and for the rest we have got to interpret the law in the light of that decision—it has been proved, I say, that no Act that we can pass in this Council can take away or curtail the fundamental rights, that is to say, rights of liberty or property, from individuals without a judicial sentence, without the case passing through the hands of Her Majesty's Judiciary and what are called the ordinary courts of the land, not by special tribunals and so on. It is in this view of the case, which I have endeavoured to put as briefly as I could and as popularly as I could, that this Bill which is now before us seems to me *ultra vires*, in so far as it seeks to substitute the executive for the judiciary. Your Excellency will find that in parts II and III the case of a person who is suspected is dealt with; the Local Government makes an order and then they send that order, I suppose, to what they call an investigating authority. The investigating authority generally is more or less an authority which is neither judicial nor executive. It is not judicial because it does not follow all the procedure laid down by law; also it pronounces no sentence; and it is not executive because it has got no power of its own; it does nothing of its own motion. Well, the Local Government submits some statements to that judicial investigating authority and, when they receive the reports of the investigating authority, they say 'the report looks all right; it is correct'; and then action is taken and the man arrested and detained and so on. This, I submit, is against the fundamental rights and the laws guaranteed to us by Royal Proclamations and by Acts of Parliament, more especially the Act of 1861. Then there is a further Act and the present Act of 1915 also does the same; and if any of those Acts are affected by this legislation, I submit it would be *ultra vires*. This is the proposition which I wish to submit for the consideration of this honourable Council. Of course I have not dealt with some of the legal and other aspects of the matter, but I have stated what I thought would be easily understood even by the people."

The Hon'ble Mr. M. A. Jinnah:—"My Lord, I only wish to intervene for the purpose of supplying information. The Hon'ble the Law Member said he wanted to know the section that Mr. Khaparde referred to. I think he probably referred to this, namely, the Amendment Act, 5 Geo. 5, c. 34, section 1 (2). I am not concerned with the relevancy of it at all."

6-48 P.M.

The Hon'ble Sir George Lowndes:—"I am very grateful to the Hon'ble Member for the information. Will Mr. Khaparde accept the child that is fathered upon him?"

The Hon'ble Mr. M. A. Jinnah:—"It says this: 'Where a person being a British subject but not being a person subject to the Naval Discipline Act or to military law is alleged to be guilty of an offence against any regulation made under the Defence of the Realm Consolidation Act, 1914, he shall be entitled within six clear days from the time when the general nature of the charge is communicated to him to claim to be tried by a civil court with a jury instead of being tried by court martial or where such claim is made in the manner provided by the regulations, etc., etc.'"

The Hon'ble Mr. G. S. Khaparde:—"That is the section I was referring to."

[*Sir George Lowndes.*]

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6-50 P.M.

The Hon'ble Sir George Lowndes :—" My Lord, at this late hour of the evening I have no desire, whatever my Hon'ble friend, Mr. Khaparde, may have, of turning this Council Chamber into a court of law, and I entirely deprecate long legal discussions which in their proper place my Hon'ble friend will no doubt be able to elaborate. I propose to deal with this too very shortly as the motion is merely that this Council should defer passing this Bill until it has asked Parliament for special sanction to do it. Has any case been made out for that proposition? I say absolutely none whatever. In the first place, let me distinguish what seemed to me in my Hon'ble friend's argument to require distinction, that is to say, the argument which he wished to base on section 65 (2) of the Government of India Act, which as Hon'ble Members remember, deals with allegiance to the Crown and the arguments founded on the *Moment* case. For Heaven's sake let us take the *Moment* case out of the discussion. I assure this Council that it has nothing to do with the point. I can see no reason whatever for bringing it in except the not unusual anxiety of a lawyer to make a question appear more difficult than it really is. When we come to clause 41 of the Bill we can hear Mr. Khaparde on the *Moment* case. But let me assure the Council that the *Moment* case deals with civil law and has nothing whatever to do with criminal law. The *Moment* case is based on section 32 of the Government of India Act, which says that every person out here shall have the right of filing a civil action against the Secretary of State which he could have filed against the East India Company. It has nothing whatever to do with criminal proceedings. In Heaven's name I say let us get that out of the way. It has got nothing whatever to do with this motion.

"The point that Mr. Khaparde has raised is exactly the point that he raised the other day when this Bill was first before the Council, and which I then attempted to answer, namely, that this is a Bill touching the liberty of the subject, and that as touching the liberty of the subject it touches his allegiance to the Crown within the meaning of section 65 (2) of the Government of India Act. Well, I spoke on this last time. I have not the faintest intention of repeating my arguments. I had the satisfaction of knowing that they appealed to a good many members in this Council, and if they did not appeal to my Hon'ble friend, Mr. Khaparde, I can only regret it; I bow to his superior knowledge on the subject. But just let me point out one thing, and let us not make fools of ourselves here: 101 years ago Regulation III of 1818 was passed, which gives the Government executive power to restrict the liberty of the subject. For more than a century that has been part of the law of the land, and Mr. Khaparde is now trying to convince the Council that it is obvious that such a law could never have been passed, that it has never been the law of the land. He assures us solemnly that we the Government have been going on in this wicked way, for a century or more, that we have not the shadow of a right to do so, that this law has all along been *ultra vires*. I think I may appeal to my Hon'ble friend, Mr. S. N. Banerjee who told us, that 'Truth' was the direct offspring of 'Time.' Here 100 years have passed. Are not this Council willing to assume that it was a true law and that it is now at all events a fact? The Courts have been open to my Hon'ble friend and his predecessors in the profession for 100 years; they have never been able yet to get a court to agree with them and say that this law was *ultra vires*; and now he comes solemnly to the Council and says, 'For Heaven's sake let us not go on with it.' I have nothing more to say except that it seems to me that this argument would expose us to ridicule, and that we should only be making fools of ourselves if we went up to Parliament and asked them to give their sanction to this law. They would say quite logically, 'You have had a law like this for 100 years. What is the reason for your coming up now for sanction?'

"The only other point I want to speak about is the reference to the Defence of the Realm rules. There, again, I did not expect a very learned lawyer to fall into such an apparent error. It is perfectly true that the Defence of the Realm Act says that where anybody is charged with an offence being a British subject he must be tried,—that he has a right to be tried—not by court martial but by a civil court. I imagine that the Indian provisions which the

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Hon'ble Member was referring to were those containing the powers which we have in India of restricting a person's movements, of internment as Mr. Khaparde calls it. But look at the Regulations under No. 14 of the Defence of the Realm Regulations.

"Where a person is suspected of acting or being about to act in a manner prejudicial to the public safety or the Defence of the Realm (which is the same provision as we have in India), he may be ordered to reside in a particular place and, in fact, to do everything which Mr. Khaparde compendiously calls internment. The rules go on to say that if he breaks the order of internment he commits an offence and then he will be tried by a special court. That is the same under our Defence of India Act. We make it an offence to break any of those regulations and then we try him. So it is really no good saying that the Defence of India Act is quite different from the Defence of the Realm Act when it does exactly the same thing. My recollection is—I have really not had an opportunity of looking at it—that the case to which the Hon'ble Mr. Jinnah referred earlier this afternoon, speaking of Lord Shaw's judgment, was one where the House of Lords affirmed the power of internment. My Hon'ble friend, I think

The Hon'ble Mr. M. A. Jinnah:—"No. That was with regard to the distinction on the ground of British subject and a subject who is a naturalised British subject of foreign origin. That is the distinction you find in the Act."

The Hon'ble Sir George Lowndes:—"Again, I am only speaking from recollection. I read the case some time ago, but I think I can vouch for my recollection, that the person who was the subject of the decision there was a naturalised British subject."

The Hon'ble Mr. M. A. Jinnah:—"Quite so, naturalised British subject. But under the Defence of the Realm Act special provision is made for a naturalised British subject of foreign origin."

The Hon'ble Sir George Lowndes:—"He was a naturalised British subject, and claimed that the Defence of the Realm Act was *ultra vires* because they attempted to intern him without a trial. Lastly, I must point out that my Hon'ble friend Mr. Jinnah has quoted a minority judgment, that judgment of Lord Shaw was not accepted by the House of Lords. This was an argument that I should have liked to controvert at the time, but it did not appear to me to be of any materiality as the House of Lords upheld the internment.

"The only judgment which my Hon'ble friend was able to quote was a minority and a dissenting judgment. I can only say that that is not the way we usually proceed in such matters in a court of law

The Hon'ble Mr. M. A. Jinnah:—"May I rise to a point of order. The Hon'ble the Law Member is misrepresenting me. I have quoted no judgment. I have simply given a case which he wanted."

The Hon'ble Sir George Lowndes:—"I thought the Hon'ble Member did. My ears may have deceived me, but I cannot have dreamt this. However, I do not wish to prolong the discussion. There only remains the point raised by Mr. Khaparde, and I say again that the Moment case has nothing whatever to do with the point so far as the argument is based on section 65 (2) of the Government of India Act. In an earlier debate I dwelt at length on his contention and there is no need to go over it again. There have been a hundred years for the contention to be raised, but nothing has come of it."

[*Mr. G. S. Khaparde; Mr. V. J. Patel; The President.*] [12TH MARCH, 1919.]

6-59 P.M.

The Hon'ble Mr. G. S. Khaparde:—" My Lord, I do not like to come into conflict with an eminent jurist, but as regards the Moment case the point was that you cannot deprive a man of his liberty to sue the Secretary of State, and therefore I submit that the analogy holds.

" The next point was that this Act is 100 years old and has never been taken to the House of Lords. As regards that I do not know if the people who came in from foreign States ever took advantage of their rights as British subjects. But so far as I am concerned I never heard of the Act till the Nathu Brothers were shut up. The question was asked how was it that in all these hundred years the case was not taken to the House of Lords? That may have happened because the people affected by it had not the means to carry up the matter to the Highest Tribunal of the Empire. Mr. Moment could only do so by collecting subscriptions.

" Then as regards the Irish Coercion Acts, the Crimes Act, etc., I looked through them and can find no analogy for the present Bill. In each case tribunals were constituted and orders for internment were passed by an order of the Resident Magistrate. I do not know what is meant by a Resident Magistrate in Ireland, but at any rate in each case the person had to go before him. This provision is a very exceptional one and has been introduced for the first time. The Defence of India Act was a war measure, and of course in time of war we expect to be subjected to many things which would not ordinarily occur, but I submit that there is no analogy between this and the English Acts, and that the provision is *ultra vires*.

The motion was put and the Council divided by a show of hands.

The amendment was therefore negatived.

7-4 P.M.

The Hon'ble Mr. V. J. Patel:—" My Lord, I beg to withdraw my amendment, which runs as follows:—

' That for the words 'taken into consideration' at the end of the motion for taking the Report of the Select Committee into consideration, the following be substituted:—

' deferred till the question regarding the competence of this Council is authoritatively settled by His Majesty's Government to whom necessary reference should be made in that behalf ' ".

The amendment was by leave withdrawn.

His Excellency the President:—" In adjourning the Council may I congratulate it on the admirable temper in which this very controversial subject has been debated this afternoon."

The Council then adjourned till Thursday, the 13th instant, at 11 A.M.

DELHI;

H. M. SMITH,

Dated the 24th March, 1919.

} Offg. Secretary to the Government of India,
Legislative Department.

APPENDIX A.

(Referred to in answer to Question No. 1.)

Statement showing the establishment of the Army Department and Subordinate Departments.

	Army Department Secretariat.	General Staff Branch.	Adjutant General's Branch.	Quartermaster General's Branch.	Military Secre- tary Chief's Branch.	Medical Branch.	Military Works Branch.	Ordnance Branch.	Royal Air Force.	TOTAL.
(a) Total strength of clerks in each Branch	106	162	318	284	70	98	89	39	19	1,070
(b) in Senior grade	24	86	37	141	7	19	17	14	6	360
(c) in Junior grade	73	67	176	143	63	79	72	25	13	710
(d) Territorials	3	63	83	85	32	2	4	4	2	231
(e) Indians	68	21	44	98	21	54	69	16	10	401
(f) Permanent appointments	55	53	56	129	22	31	35	29	17	437
(g) Temporary appointments	51	99	157	155	48	67	54	10	2	643
(h) Number of Superintendents	6 (1 Indian.)	9 (No Indians.)	12 (No Indians.)	18 (4 Indians)	6 (No Indians.)	5 (No Indians.)	6 (2 Indians.)	3 (No Indians.)	1 (No Indians.)	66 7 Indians.

APPENDIX B.*(Referred to in Answer to Question No. 8.)*

Statement mentioned in the reply to (b) and (c) of the Hon'ble Mr. Kamini Kumar Chanda's question regarding Government High Schools in Districts.

Province.	No of districts.	No. of Govern- ment High Schools.
Madras	25	11
Bombay	27	23
Bengal	28	47
United Provinces	48	49
Punjab	28	35
Burma	39	22
Bihar and Orissa	21	24
Central Provinces	22	21
Assam	12	18
Coorg	1	2
North-West Frontier Province	5	6
Delhi	1	1
TOTAL	257	259

APPENDIX C.

(Referred to in Answer to Question No. 13.)

ENCLOSURE.

Minutes of Proceedings at a Deputation to the Secretary of State for India (The Right Hon'ble Edwin S. Montagu, P.C., M.P.) from the British Medical Association, received in the Council Chamber of the India Office on Thursday, 27th June 1918.

PRESENT :

The Secretary of State for India (The Right Hon'ble Edwin S. Montagu, P.C., M.P.).

Sir Clifford Allbutt (*President*).

Sir Berkeley Moynihan, K.C.B., C.M.G.

Surgeon-General P. H. Benson, I.M.S.

Lieutenant-Colonel R. H. Elliott, I.M.S.,
Naval and Military Committee.

Dr. Dawson Williams (Editor of the *British Medical Journal*).

Dr. J. Neal (Deputy Medical Secretary,
B.M.A.).

} Representing the British Medical Association.

SIR CLIFFORD ALLBUTT: I have the honour, Sir, to introduce to you the members of the Deputation. In addition to myself, the Deputation consists of Lieutenant-Colonel R. Elliott, of the Indian Medical Service and the Naval and Military Committee; Sir Berkeley Moynihan, K.C.B., C.M.G.; Surgeon-General T. H. Benson, Indian Medical Service; Dr. Dawson Williams, Editor of the *British Medical Journal*; and Dr. J. Neal, Deputy Medical Secretary of the British Medical Association, gentlemen some of whom you no doubt know very well indeed. I appear as President of the British Medical Association.

I am afraid your criticism may be that I have come to speak to you upon a subject of which in my position I know nothing much, and for that reason I will not occupy more than I can help of your precious time. I suppose that at any rate one moving occasion for this meeting is that there is a feeling on both sides, both in our own profession and also, I believe, in the Government, that the Indian Medical Service is not so attractive at this moment as it might be; and I think that is true. At first I was asked whether, in my own University of Cambridge, there was any advice given to students one way or the other. When I came to think of it, it struck me that I hear, I will not say of none of our young men, but very few of our men going into the Indian Medical Service. That, together with reports which I have heard from my colleagues and others, and also from a letter which we have had from Edinburgh University, leads me to suppose that the service is not at present so attractive as I remember it used to be in my younger days when I was at college. That I shall leave others, who know more about it perhaps than I do, to speak about.

I then go on to the only point upon which I can profess to speak to you in any sense as an expert. When I look at the Indian Medical Service as a whole (I think this is not a digression, because I am referring to a point with which I am fairly familiar) I do not think it has its roots in medical science in the way that it ought to have, and I think that is one very good reason perhaps why it is standing still now. I know and you know that there is a great deal of very brilliant individual work being done by men—perhaps many men—whose names I might cite, the names of men that rise to the memory of all of us, but—and here I speak under correction—there is not a thoroughly

organised and well-endowed system of research in medicine and the ancillary sciences. There is scarcely anything like a systematic, well-endowed and well-organised system; and without that I am sure from my own University experience and my experience of the National Medical Research Committee, of which for some years I was a member, and from other experience, that unless there is a strong foundation of that kind of permanent research on a considerable scale the Service will not thrive. Many words were spoken in the same direction, as you may remember, about the Army Medical Service some 20 years ago. At that time the matter was first of all taken up at Netley; afterwards the work was, as you may remember, moved from Netley to Millbank; and from that time there has been in existence a systematic, organised centre of medical research, partly covering no doubt tropical diseases, while at the same time there has also been an evolution of hospitals for that special purpose. That, I venture to think, has had a very remarkable effect upon the whole of the military medical service—I am speaking now, of course, of the home service.

As regards the Indian Medical Service, I am under the impression—and again I speak subject to correction—that it is not sufficiently well paid or at any rate sufficiently attractive in many ways,—pay is only one thing. At all events, a sufficiently attractive foundation is not laid upon which a tree can very rapidly begin to grow of the research system as a result of which all these appointments can be filled. I believe it is even not very easy for a member of the Indian Medical Service who has a disposition to carry out research to obtain leave and a berth in which to carry on his researches. I know from research in my own University that every student under our medical faculty has to undertake two pieces of research during his time; and I know that it is exceedingly difficult for a man in practice to settle down to anything like systematic research. If a man is merely on an uncertain tenure and has got to put in a little research work off and on when it is convenient to him, and get leave and so on, that I think is really of very little permanent use; it dries up; those saplings do not grow. There should be a permanent system of medical research, which should be as it were, the fountain from which all the rest should come. Those are the main points I should like to impress upon you from my own personal experience.

Then I might go on to the question of teaching. Any student who goes out from England to India has no doubt a very great deal to learn; that must be the case; I need not labour that question. There must be a great deal of teaching and learning of a formal and informal kind, but I am perfectly certain that the teaching and the learning would be of no use whatever unless they are supported by a system—again I come back to that point—of organised, disinterested research. But that I do not mean taking up remedies for this disease or that disease; I am not speaking of any utilitarian research, but of independent, disinterested research made attractive to men and in which there is a sufficient number of permanent berths, so that a man is not just turned in there for one month or three months to do a bit of work which may or may not happen to be of some service, but men will devote, shall I say, their lives to it. They will devote themselves entirely to research and they should be tempted by various positions in the Service to take up that kind of work. Some men are better fitted for that than they are for practice.

The only other point I desire to mention is really part of the same question, and that is what is called “study leave.” “Study leave” is not a phrase that I would very willingly accept; I would rather say “study periods.” “Study leave” means probably asking for leave. I would say that it should be compulsory for a man to undertake a study period; that he should not have to ask for leave, nor should it be put as a matter of leave, even if the suggestion is made to the student, but there should be compulsory study periods from time to time in the course of the Service.

I think I have said all I desire to say upon those points, Sir; there are no others in regard to which I am in any sense an expert, and therefore, I have no right to take up your time further. I will now call, if you will allow me, upon Lieutenant-Colonel Elliott to make some further remarks.

LIEUTENANT-COLONEL ELLIOTT : Sir, will you permit me to read what I have to say, because one feels that the matter is so important that one wishes to choose one's words very carefully.

THE SECRETARY OF STATE : Certainly.

LIEUTENANT-COLONEL ELLIOTT : It was in September 1913 that the Secretary of State for India invited the British Medical Association to assist him to ascertain the causes of the very serious falling off in the number and quality of the candidates for commissions in the Indian Medical Service. After careful enquiry the Association drew up a Memorandum on "The Present Position and future Prospects of the Service," which was forwarded to the Secretary of State in October 1913 and placed before the Royal Commission which sat in London in July 1914. This Memorandum discussed the principal causes of the dissatisfaction with the conditions of service which undoubtedly existed among the officers, and indicated the remedies which the Association considered were required. The chief points dealt with were : (1) the inadequate scale of remuneration ; (2) the difficulties in obtaining leave and study leave ; (3) the constant, irritating and damaging interference with private practice ; and (4) the unsatisfactory position of the Director-General and Surgeons-General in relation to the Government of India and the Local Government. Evidence on these matters was given before the Royal Commission by Lieutenant-Colonel R. H. Elliott on behalf of the Association. The Association has no concern with the finding of the Report on the condition of other services, but it feels that the Commission completely failed to appreciate the gravity of the position so far as the Indian Medical Service was concerned. Its recommendation and the whole attitude it took up were a cause of bitter disappointment to the officers of the Service and to all who had their interest at heart. When the Report of the Royal Commission was published in January 1917, the Association drew up a Memorandum on that part of the Report which dealt with the Indian Medical Service, recording its profound concern and disappointment with the whole trend of the Report and its recommendations, and pointing out (1) that the various points which the Association had drawn attention to had received scanty attention ; (2) that there was little or no evidence of any intention to redress the numerous grievances ; and (3) that those grievances, if allowed to continue, could not fail to result in a marked deterioration in a Service which had already become so unpopular as to cease to attract the class of candidate which it formerly commanded. This Memorandum having been approved by the Council and Representative Body, it was decided to ask the Secretary of State to receive a deputation from the Association, and, when it was found that the proposed deputation could not take place until after the Secretary of State's visit to India, the position was regarded as so serious that a further Memorandum was prepared and published in the *British Medical Journal Supplement* of 12th January 1918, copies being sent to the India Office and to the Secretary of State in India.

The Association is deeply interested in the welfare and in the future prospects of the Indian Medical Service. It feels that it has a right to be proud of its past records, which entitled it at one time to be considered one of the finest, if not the finest, medical organisation in the world. Its members have distinguished themselves alike on the field of battle and in the cause of science, using the latter world in its very widest acceptation. There was a time when it could and did command the best the British Medical Schools could give, whereas to-day its officers are in despair. The war, which has provided so many openings for other branches of the Army, has brought nothing but ruin to them. We have received a large number of letters containing cold details of the financial position of the writers, showing that they have been living on their savings or on their other sources of private income during the last three-and-a-half years, and are now heavily in debt. They complain that their services have not been used to the best advantage, and that they have been constantly superseded by officers junior to them in other branches of the medical organisation, and that they are not being paid a living wage. We are confident, Sir, that this matter will receive your very early and sympathetic attention. The Association looks upon it as a most pressing matter, and regards with the very gravest concern the straits to which these

officers have been reduced through no fault of their own. That the position is indeed a serious one is obvious from a confidential circular issued by the Adjutant-General in India to General Officers Commanding of Divisions, dated 5th April 1918 : " The attention of His Excellency the Commander-in-Chief has been drawn to the fact that informal meetings of officers of the Indian Medical Service have recently been held at various stations in India, at which the future of that Service was freely and informally discussed by those present. The Commander-in-Chief considers such assemblies, even though they be of an informal nature, for the purpose of discussing questions connected with the organisation of their Service or with the rules for promotion or employment pertaining thereto, are contrary to the customs of the Army and opposed to military discipline." That such meetings have been held all over India we are aware, but we feel strongly that no good will come of stifling the feelings which have given birth to this movement. No Service is more loyal than the one whose cause we are pleading, and we feel that nothing but a very grave state of affairs could have brought the officers to their present state of apprehension, of unrest, and we might almost say, of despair.

There is another point which has been represented to us. The late Director-General, speaking in an Indian Medical Service Officers' mess, made the statement that, whereas the officers of the Service were so discontented that they proposed to resign their commissions in large numbers as soon as the war was over, he desired to let them know beforehand that such a course would not be permitted. This statement has been widely circulated and has caused a great feeling of unrest and apprehension. The Association would like to have your assurance that no such interference with the retirement of officers at the end of the war is either intended or likely.

So far I have spoken of the interests of the officers who are now in the Service, but the Association feels that it is on even stronger ground when it addresses you on behalf of those who are likely to be candidates in the future for commissions in the Indian Medical Service. It desires to remind you that for four years the number of medical students trained has been very small, whilst during the same period the wastage of the lives of medical men has been large. Moreover, the end of the war will see great openings in the Colonies and elsewhere for our young medical men. India needs the best that Great Britain can give, but it must be obvious that the quality it obtains will be regulated by the law of supply and demand. The British Medical Associations and the Medical Schools cannot be expected to give of their best to a Service with inferior attractions, and the Association is therefore anxious to know whether the Government of India is prepared to offer such terms as will attract the class of man that is needed. With this end in view we wish to ask you, does the Government propose to effect such reforms as will remove the present disabilities of those engaged in the Service ?

In conclusion, we desire to invite your attention to a point which we feel sure has been already brought before you. It is that the Indian Medical Service is the hinge Service of India. If it goes, every other European Service will suffer with it. It will not suffer alone. Of this we are confident, and we speak on very strong evidence. We feel that the occasion is a most momentous one and not only we and the officers of the Indian Medical Service, but the members of a much larger public as well await your reply with the greatest anxiety.

SIR BERKELEY MOYNIHAN : I am asked to speak to you as one who, in the days of his youth, entered the medical profession in order that he might enter the Indian Medical Service, and also as one who for a great number of years has been engaged in the teaching of men, many of whom have entered the Indian Medical Service and are now serving in it. I can confirm what has been said by former speakers, that ever since I have known of the question there has been a progressive deterioration in the qualities of the Service and in all those attributes of the Service which should make it attractive to men, but which have insidiously become repellent to them. When men who are about to decide on their future career have asked me as to the opportunities offered to them in the Indian Medical Service, I have had to say of recent years that I could not advise them to enter it. A few, in spite of that, have

entered, and I have received from them letters from time to time showing me that they have regretted the decision they took. When I compare the reputation of the Service at the time when I was a student, and when it was my ambition to enter it, with the reputation which the Service now enjoys, I can only say that the change has been one of great disaster. I desire to submit to you some of the considerations which would make, in our view, the Service an acceptable one so that you could once again attract the best men who are now passing out of our Schools. One of the first things that suggests itself is that instead of there being two corps serving in India, it would be a great advantage if there was only one. There should be a Royal Indian Medical Corps instead of the Royal Army Medical Corps and the Indian Medical Service. When a man is accepted for service in this new Corps he should at once be seconded for study as a resident in a hospital at home; that is to say, nobody should be allowed to work in India until he has had an opportunity of acting as a resident, probably both on the medical and on the surgical sides, and perhaps also undertaking researches in the laboratories of his own hospital or another hospital to which he would be allotted. The third condition which we consider desirable is that there should be increased pay. That, I understand, has received sympathetic consideration already, but, so far as we can judge, the amount which is suggested is inadequate. In the fourth place, I desire to mention an aspect of the question which has made a particular appeal to me, and that is that the men should have a compulsory study period—I use Sir Clifford Allbutt's phrase rather than "compulsory study leave." It has been a growing conviction in the minds of many of us who have been practising medicine and surgery in the country recently that there has been amongst us all too little intellectual traffic, that the men in one hospital have hardly known what is happening in another. During the last few years some of us have been able to alter very considerably things in that regard by the formation of societies and of clubs for travel and by inaugurating and continuing courses for special study. The Universities and the teaching schools have attracted men from other hospitals, with the result now—or it was so before the war—that it is a commonplace to see surgeons coming from other places to spend periods of study of one, two, three, four, five, or six months, in the particular subject in which they are interested. We all feel that if something of that sort could be inaugurated, could be encouraged and could be made compulsory, it would be all to the advantage of the service. The future of medicine and of surgery do not rest entirely upon clinical work. This is a very critical moment in the history of our profession in the opinion of all who are engaged in teaching. We feel that clinical medicine and clinical surgery have got as far as they are likely to with older methods, and that if an advance is to be made in the future it can only be made by linking up research work and clinical work in a greater degree than before. The men who first entered the Indian Medical Service made a considerable reputation in the past for the original scientific work that has been done. But what has been done by one man ought to be done by many, and we look to you here to say that it is your intention to encourage research, and to offer not only opportunities, but something in the way of reward for successful researches carried out. That reward may take many shapes; I need not specify what they are, but we feel that the whole future of the medical profession is bound up with questions of that kind, and that the greater the encouragement you can give for the carrying out of research and the greater the rewards you can offer, the greater will be the advantage to our profession as a whole.

Then, Sir, there is the question of the continuation of the men who are serving in the Indian Medical Service in their privilege, of which I believe they have been in a more or less measure deprived, of conducting private practice. It is the feeling of all the men with whom I have spoken that that privilege or that right, whichever it is, should be allowed to continue in the future, always provided, of course, that the duties appertaining to the office which the man holds in the Service should not be interfered with in any way.

Finally, Sir, there are certain administrative changes which are necessary. To those, others are more competent to speak than myself. May I say finally, Sir, that in my judgment you are in an extremely critical position? The

situation at the moment is crucial and requires the most tender and sympathetic consideration and treatment. If it receives that at your hands I have every confidence in believing that the future of the Indian Medical Service will be as great as the very distinguished past it has had.

DR. J. NEAL: As an official of the Association, Sir, which numbers nearly 23,000 members, I wish to emphasise the fact that in taking up this question of the Indian Medical Service we are not actuated by any selfish motives. As a matter of fact, the total number of officers in the Indian Medical Service is barely 2 per cent. of the total number of registered medical practitioners in the United Kingdom, so that really the profession would not be materially affected if the Indian Medical Service did not exist. But we assume that the Government desires to have an efficient Service, and, knowing as we do the discontent which exists amongst the officers of the Service and the causes which have given rise to it, we feel bound to place our knowledge at the disposal of the Government. Many of the defects to which our attention has been drawn and the suggested remedies have not been mentioned this afternoon, but they are clearly set out in the various Memoranda which we have prepared and which have all been forwarded to you.

The present position is admittedly unsatisfactory. Young men are deterred from entering the Service, and the teaching authorities of our Medical Schools feel that they cannot advise their students to take up the Indian Medical Service as their career. As evidence of that I would just like to read a few lines from a letter we have received from Professor Harvey Littlejohn, Dean of the Faculty of Medicine of the University of Edinburgh, who, after writing to say how sorry he is he cannot be present this afternoon, says: "I would very gladly have come, as the question is one which is of great interest and importance. I have for several years advised graduates not to go in for the Indian Medical Service under the present conditions, and I did so with great regret, because in former years the Service was able to command the very best of the graduates of Edinburgh."

Sir, as the great representative organisation of the profession, the Association is also looked to for advice on this matter, and it will be glad to know the intention of the Government and the extent to which it is proposed to give effect to the various reforms which we have indicated as being in our opinion essential if the service is to preserve in the future that high standard which it has attained in the past.

DR. DAWSON WILLIAMS: Sir, it is thought that I ought to say a few words although I feel that I cannot add anything to what has been already laid before you. But I have been Editor of the *British Medical Journal* for some 20 years, and consequently the complaints and the grievances, and the hopes and fears, of that Service are continually being brought before me. If I look back to my own early days, the Indian Medical Service, as Sir Berkeley Moyinhan has said, commanded really the cream of the Medical Schools among a certain class of men—a very superior class of men—men who, among other defects, suffered from want of money and who desired to find a means of livelihood. We were told—and I was led to believe from the experience of contemporaries—that that was the case. But we are now quite clear that that is no longer the case. Another inducement was the opportunity for the study and practice of medicine. That was a very great inducement to the class of man that you desire to have, and of course he always had at the back of his mind the hope that eventually, when he got to be middle-aged, he would have the opportunity of achieving such financial success as might put him beyond the need of coming home to live under circumstances of penury. That has been, as I understand and believe, largely destroyed. It never applied, of course, to a very large number of men; it only obtained in a few centres; but there was a sporting chance and that had a very considerable amount of weight.

I will not detain you any further, Sir, except to say this: that it has been a grievous trouble to me to see how steadily year by year the whole tone of this great Service has deteriorated. It is not that the men have deteriorated, but that their outlook has deteriorated. They become depressed and discouraged. We look to you in the hope that a better state of affairs may be brought

about. We know very well the difficulties of your position; we know the immense task that is in front of you. We know that in the pronouncement which you made last August you indicated the direction in which your policy had to go, but we also observed that you said, as emphatically as you said anything else, that that policy must develop through successive stages. We are of the opinion that during that development, whatever direction it may take, the Indian Medical Service should be maintained, and we appeal to you to restore that service to the contentment which it formerly enjoyed.

SURGEON-GENERAL BENSON : I will not detain you a minute, Sir. Having held the appointment of Surgeon-General in Madras, I should like to emphasise one point that Colonel Elliott brought out, and that is the position of the Surgeon-General as regards the Local Government. As the head of the scientific branch the Surgeon-General has no access whatever to the Members of Council or the Governor; all his proposals are dealt with as a rule by a junior civilian, and afterwards handed over to the Member of Council who holds the medical portfolio. He not being fully possessed of the technical and scientific knowledge which is required to deal with these matters, the proposals are generally shelved or are very often shelved, without proper justification. Another point I can speak of in connection with that is the difficulty experienced by officers in getting leave, not only leave for furlough but leave for study, and that is entirely due as far as I know, to the deficiency in the *cadre* of the Indian Medical Service.

THE SECRETARY OF STATE : Sir Clifford Allbutt and Gentlemen, I think my first duty is to apologise to you for the great length of time which has elapsed before I saw my way to receive this deputation; and my second duty is to thank you for coming here to-day and for giving the carefully thought out and very weighty words of warning which you have all addressed to me, particularly those of Colonel Elliott. I do not think it will be necessary for me to say that advice coming from you, the representatives of the medical profession, particularly at this moment, when your profession stands, if possible higher than it ever did, because of the services that you have rendered both at home and in the field, will receive the most attentive and sympathetic consideration not only from me, but from the Government of India, who are charged with the responsibility of maintaining the Indian Medical Service.

Now, Gentlemen, I am going to follow the example of Colonel Elliott; I am going, if you will permit me, to read in the main what I have to say to you. I cannot give you to-day either in outline or in detail a settled policy. Our policy with regard to the problems which you have brought to our notice must be carefully elaborated, in a time of a great pre-occupation, not by me but by the whole Government machine—by the Government of India as a whole, by the India Council, over which I have the honour to preside, consulting together and carefully weighing all the advice and assistance which we can obtain. Therefore, I think the best thing I can do is to tell you quite frankly my own personal views, in order that you may know, at a time when the policy is not complete, what I at any rate intend to try and achieve. I do not mean to say that there is any difference of opinion among us, because I know there is not. I have recently come from India, where I have had opportunities of consultation with the Viceroy and Members of his Government, and I can say that there is not. I have no right to speak for anybody else at this stage, and I want you to understand that I am speaking for myself only.

Gentlemen, during my visit to India I gave considerable attention, as far as I could in the time at my disposal, to informing myself as to the condition of affairs in the Indian Medical Service. I was partly influenced by the fact that I was to have the honour of meeting this deputation when I returned home, and that it was my duty to be prepared to say something to them that was worth their trouble to hear. Secondly, I knew already—and knew still more when I had been a short time in India—the unsatisfactory condition of affairs in the Service. Nobody could have listened to the leaders of a great profession, as I have listened to them this afternoon, and heard of their inability to advise students to enter the Indian Medical Service under present conditions, without realising that that was a situation which must give rise to the greatest

apprehensions among those who were responsible for the future of the service, and must reflect a very unsatisfactory state of affairs in the Service itself. Gentlemen, I was anxious to do my share in removing those grievances and apprehensions from a service, which, as Colonel Elliott has said, has so proud a history of imperial achievement—an imperial achievement which I think has never been shown more remarkably than in the contribution to our cause during the four years of war. Perhaps the fact that many years ago I approached some way towards the portals of your profession as a medical student has given me a special and peculiar interest in problems of this kind. But I think more important than any other consideration is the underlying fact that I hold for the time being a position which imposes upon me the duty of considering in all its aspects the welfare of the Indian Empire. The problem which we are confronted with to-day is not a question of doing something for the medical professions; it is not a question of doing something for the Indian Medical Service; it is a question of doing something for India by ensuring a supply of good doctors. It is hardly worth saying—it is a platitude—that this is a vital necessity. Just as India cannot to-day, or, so far as anybody can see—I was going to say for ever—do without the services of those who help to govern her, so India cannot command the services of those who help to govern her unless the Europeans who carry the burden of the Empire in India can be supplied with the best expert medical aid. And therefore, as you, Sir rightly said, the Indian Medical Service can be regarded as the pivot upon which all other Imperial Services in India depend. But, over and above that, the Indian Medical Service is a service on which India is mainly dependent for the satisfaction of all its manifold medical and sanitary requirements and also—and not least—for the education of future generations of medical men in India. I therefore think it is an essential part of our duty to see that the Indian Medical Service should not be allowed to deteriorate, and I can assure you that I am determined to do everything I can to provide for India a Medical Service of the highest quality obtainable, a service that will be able to do its work, a service that is content with the conditions under which it works, and therefore a service whose work will be in keeping with the great traditions of the past. Therefore, I am particularly anxious to express to you my gratitude for your assistance, and my threat that I shall ask the British Medical Association, in the months that are to come, for further assistance at every stage, and I shall begin by communicating to the Government of India the text of your observations to-day.

Now, before dealing with some of the detailed points that you made, I should like to state to you, if I may, my views on some of the general aspects of the case. We start by wanting, for the reasons that I have mentioned, an efficient Medical Service for India, and we desire it at a time when there is a world-wide demand for British doctors, at a time when the horrible national necessities of the war are taking boys who would otherwise be medical students and putting them into the Army, and at a time when the way in which the members of your profession have put their services at the disposal of the armies in the field, and the casualties which they have suffered must make the supply of doctors short and the competition for their services, both at home and abroad, great. Therefore, it seems to me that for the reasons I have stated we must have doctors in India for the sake of India. It would be folly of the worst possible kind not to prepare to offer, when peace comes, such conditions of service to the doctors whom we require as to ensure successful competition with the other people who want them as we do.

I need not remind you that the Indian Medical Service is not a purely military service. It has its military side and it has its civil side. In war the military side of the service necessarily altogether overshadows the civil. I believe I am right in saying that no less than 339 officers have been reverted from civil to military duty. This in itself has, I think, aggravated the discontent which all have to admit by abnormal conditions, by the friction which compulsory reversion to military duty necessarily involves, by the misunderstandings about pay, by the opportunity for closest comparison with the Royal Army Medical Corps, and, finally, by the suspensions of retirements owing to the necessity of keeping the Service up to its maximum strength by

the retention of all efficient officers. In so far as discontent arises from these abnormal conditions, I can assure you that both the Government of India and I will do our best to grapple with the difficulties. We have improved the rates of staff pay in the field; we have developed a scheme of accelerated and acting promotion to prevent supersession of Indian Medical Service officers by officers of the Royal Army Medical Corps, and, finally we have made promotions in the place of officers who have had to be retained beyond the normal limit. Details of these steps have already been published in the Press. In addition, two temporary Surgeons-General have recently been appointed to meet the special needs of the war, and at this moment we are considering here a proposal of the Government of India to create certain additional military administrative appointments in the Indian Medical Service carrying the rank of Colonel.

However, apart from these abnormal conditions, we are really concerned this afternoon in the preparation of conditions for normal times, and, therefore, I want to lay down four governing principles which, it appears to me, must be achieved for those normal times.

First of all, I would suggest to you that a medical man in the Indian Medical Service must be ensured suitable opportunities of what perhaps I may call interesting practice. It must be worth his while professionally and scientifically. It must offer him opportunities of contributing by a wide experience to the knowledge of his profession, and therefore to the possible cure or prevention of the ills from which humanity suffers. I am told that there is no country in the world professionally more attractive than India, and I think, therefore, that the opportunities which the country affords must be at the disposal of those whom we ask to come out from this country to serve her. The application of this principle would make it, I think, impossible, or, at any rate, difficult to separate the military side of the Indian Medical Service from the civil side. I do not wish to prejudge the question, but it would appear to me that neither the military side nor the civil side alone would fulfil the principle which I have just stated.

Then I come, as Sir Berkeley suggested, to the question of private practice. My views on this matter can be very shortly stated. It would be contrary, in my opinion, to this first principle to deprive members of the Indian Medical Service of their opportunities of private practice. The question has recently been most carefully examined, both in this Office and in India. It has two chief aspects—firstly, what is the legal position? Has an officer in the Indian Medical Service any right vested in statute to private practice? Secondly, whatever the legal position, what is the attitude to this question likely to prove most advantageous to the officials and peoples of India whose servant he is? As to the legal position, I am advised by the authorities of this Office—and with this opinion the Government of India, who have gone into the matter independently, agree—that there is nothing in the state of the law at the present time which gives an officer of the Indian Medical Service a statutory right of private practice whether within certain prescribed limits or as a general permission. Government is quite free to make what rules it likes for the Indian Medical Service on this question. I am glad that it is so. It seems to me that it would be an intolerable position for the Government of India as an administrator of a great Service to have its freedom of administration circumscribed in so important a matter. But the practical matter of policy is much more important than the legal position. What is best for the peoples of India and for the Service itself? Let me state the position as I understand it. In the first place, the Government has thought it necessary to debar the holders of certain posts from the privilege of private practice. They think it necessary to retain that power, and to exercise it by revising the list from time to time. Secondly, the Government consider that they must retain power to determine the conditions under which the privilege of private practice may be exercised, and to see that the exercise of it does not interfere with the efficient discharge of the officer's duties, and that in regard to professional charges the privilege is not abused. Having considered the matter very carefully, I personally am satisfied that the present arrangement which gives freedom to practise privately within well

recognised and quite wide limits, is open to no serious objection, either from the point of view of the interests of the Indian Medical Service or from that of the peoples of India. Their interests in the matter must be recognised. It is arguable—and I for one would certainly argue—that it is to their interests that every possible encouragement should be given to the development of an indigenous private medical profession; it might then be contended that one way of doing so would be to circumscribe the opportunities of Government doctors for private practice or even to take away those opportunities altogether. But, as I have already stated, I could not subscribe to such a view as that. It seems to me better in every way that this indigenous medical profession should grow up in an atmosphere of free competition with highly trained European doctors. Competition of this kind sets a high standard and consequently encourages and maintains a strong connection with Western medical schools and methods. I see, therefore, no reason for curtailing the present privileges of the Indian Medical Service in the matter of private practice and many reasons against doing so, chief among which I would say that it would derogate from the principle which I am trying to establish, that the scientific and professional opportunities of the country must be at the disposal of the officers of the Service. Of course, private practice must not be allowed to encroach upon public duty. Everybody agrees that the State comes first, but it is in the interests of the State that in the time at his disposal the doctor should benefit by the opportunities of private practice, and it seems to me at this stage, although I cannot express any final opinion, that any abuse of this privilege can be cured by the ordinary methods of Service discipline, and I would leave it at that. So much for the first principle.

My second principle is that the remuneration offered to the Service should be adequate. Speaking for myself again, I consider that the pay and emoluments of the Service are inadequate at present and are admittedly in need of revision. So far as concerns the military side of the Service, the introduction of the station hospital system for Indian troops will afford an opportunity of reconsidering the present scales of pay and instituting a comparison between the emoluments of Indian Medical Service officers and those of Royal Army Medical Corps officers under their station hospital system. I regret I am not able yet to announce any decision as regards civil pay, but I recognise the urgency of this side of the question even at a time when so many of the doctors ordinarily on the civil side are temporarily on the military side, and I intend to use the full weight of my authority in pressing the matter to a decision, which, in spite of the difficulties which we all recognise I consider has been too long delayed already.

The question of leave is closely connected with that of pay and emoluments. Of course there were difficulties in obtaining leave before the outbreak of war. The Public Services Commission considered that the reserves for leave, deputation and training, needed re-calculation, and, though it is impossible, during the continuance of the war, to arrive at any satisfactory solution of this question, the Government of India and I are both fully alive to its importance. Improved rates of sterling leave pay for the officers in military employ are under consideration, and I hope will be announced shortly. The *cadre* of the Service must provide for an adequate leave reserve, because it is obvious that sufficient periodic holidays at home are necessary for Europeans serving in India.

Now I come to my third principle, and that is that the Indian Medical Service must afford in its organisation increased and increasing opportunities for Indians to enter the Service. I am sure you will admit that this is essential if the Service is to continue to be firmly established in the respect of the people of India. It is in harmony with the policy of His Majesty's Government as regards all Services as expressed by them through me on the 20th August last. The application of this principle means that Indians must be trained either in this country, or—I hope increasingly—by improvement and extension of the opportunities for medical education in India, to enter the Service on equal conditions and with equal opportunities of promotion. This involves, among other things, the development of aided schools and colleges in India. I need hardly say, but I ought to say, that the assertion of this principle is not intended to detract from the necessity of keeping an

adequate proportion of officers from home, both to supply the needs of the European service and to maintain the traditions of the Service.

My fourth principle is that the conditions of the Service shall be as free as we can make them from irritation, friction or annoyance. Now it is not only the correspondence which I receive and which you all, I am sure, receive; it is not only my visit to India that has convinced me—but I think even the most superficial observer would acknowledge—that this condition is not fulfilled at the present time. There is great unhappiness in the Service. Colonel Elliott has brought to my notice something that has been said about threatened resignations. The best way of dealing with that, Gentlemen, is to remove the causes for unhappiness that make people want to resign, and I look forward to the day when Sir Berkeley Moynihan will use his unrivalled opportunities to persuade people to go into the Indian Medical Service, when people will go about their work so happily that nobody will talk of resignation, and when everyone will regret the time when advancing age makes return home necessary. Some of the unhappiness can undoubtedly be cured by attention to the specific points which you have raised, by attention to some of the matters with which I have already incidentally dealt in discussing my principles. But there is one over-riding consideration, which Sir Berkeley Moynihan referred to, one matter which, apart from doubts as to the future as regards professional opportunity or pay, seems to me to make for a dangerous state of affairs. It is in the relations between the Royal Army Medical Corps as employed in India and the Indian Medical Service. It does not seem to me to be possible that, with two Services the relations of which are so intimate and peculiar as the relations between these two Services, you can avoid the friction which is happening from day to day. It is alleged that faults of one are visited on the shoulders of the other, that credit due to one is given to the other, that promotion in one is delayed by the other, that the prestige of one is greater than the prestige of the other, that the claims of one, or, if I may use an expression which must not be taken too literally, the grievances of one receive better attention than the claims or the grievances of the other. Is not this—I put it forward very tentatively—inseparable from the maintenance of the two Services, side by side, as separate organisations in India? I do not now express a positive and definite opinion as to which of the two Services should be absorbed in the other, or what name you should give the new Service. That must depend largely upon other considerations which will be determined by the events of this war. I do not even now say that “absorption” is the right word to use. What I do say is that the two Services must be considered together with a view to promoting harmony and with a view, so far as possible, to achieving unification. I think that this means a drastic reorganisation of the Indian Medical Service, and a drastic reorganisation of the relations of the Indian Medical Service to the Government, which you, Sir, mentioned. I think we should be prepared for this and that we should be ready with some scheme of reorganisation for the time when recruiting starts again in full swing after the war, and I think that that reorganisation should proceed with the view and intention of ensuring the four principles that I have just enunciated.

I have already brought my views on this matter to the attention of the Government of India, and I assure you that I shall continue, despite their great preoccupations, to do so. I discussed the matter with prominent members of the Indian Medical Service and with the military authorities in India, and my conviction that prompt action was necessary was confirmed by all that I heard. I do not mean by “pressure” that pressure on the Government of India is necessary, for I am satisfied, and I know that their actions will show, that they realise the urgency of the case as much as I do. All that I mean is that from this side, as I know from their side, we will not lose sight of the matter or let the grass grow under our feet. I am sure I may hope that when we are preparing our scheme, when we are formulating our new organisation, the British Medical Association will give us the benefit of their advice, because I am very anxious that whatever scheme is adopted should have their approval.

Gentlemen, I am afraid I have taken up a great deal of your time, but if you have not completely lost patience I want to deal with one or two points

which I have picked out, not because I have omitted the others from the considerations that you have brought before me. I need hardly say that I entirely agree that the Secretary of State, the Government of India, and the local Governments require and should take all suitable means to obtain the best and most accessible advice obtainable on the very various medical and sanitary problems with which a modern Government is called upon to deal. As you are aware, the duties of the medical personnel of this office were considered by my predecessor, and more particularly defined. The Secretary of State's Medical Adviser, who has recently been liberated from the routine duties of the Medical Board, has now powers and responsibilities which are as particularised in your representation. The Medical Adviser acts also as an Appeal Board when required. So much for this Office. The exact relations between the Government of India and the local Governments and their respective Medical Advisers I feel I must leave to be worked out locally; but I propose, as I said before, to communicate a copy of the proceedings of this Deputation to the Government of India at once, so that the whole question may be fully considered by the authorities in that country.

As regards education and recruitment, you recommend three things,— firstly, that candidates from India should be required to undergo a period of training in British medical schools especially in the diseases of women and children; secondly, that successful candidates for the Service should be encouraged to hold resident hospital appointments—I think you said “made to hold”—.

SIR BERKELEY MOYNIHAN:—Yes, Sir.

THE SECRETARY OF STATE:—And, thirdly, that facilities for study leave or study periods are of great importance. I am in full agreement with your Association as to the first, that all members of the Indian Medical Service should have had training in the diseases of women and children. As regards the suggestion that training must necessarily be in British medical schools, you will no doubt recall that the Public Services Commission made a specific recommendation that such training should be required, and remarked that the means for acquiring it are lacking in many parts of India. In so far as this deficiency exists in India, I agree that the training must be acquired in this country, but I look forward with confidence to the time when India itself will provide facilities for an all-round medical training. I also entirely agree that it is desirable that successful candidates should, to as full an extent as the exigencies of the Service may permit, have held resident hospital appointments. Full provision for their being seconded for this purpose already exists.

As regards study periods, I am fully alive to the advantages they offer, and in the year before the war no less than 80 officers went through these courses of study and only the war has put a stop to them. This leave carries allowances with it, and is not debited against ordinary leave. It qualifies now for accelerated promotion where evidence is produced that the course of study undertaken has been properly pursued. I will bring your suggestions, Sir Clifford, specially to the notice of the Government of India. The importance of affording officers opportunities, during the early part of their service in India, of attending the practice of hospitals in the Presidency and other large towns is one of those questions which must necessarily await the return of normal conditions.

Then when you talked of recruitment you observed that the grant of permanent commissions by selection should be kept within the narrowest possible limits, and that it should be made plain that the grant of temporary commissions in the Indian Medical Service should carry with it no guarantee of subsequent permanent appointment. As regards the second point, there is a clause in the Agreement which every temporary officer is required to sign, which perhaps I may quote to you:—“I accept this Agreement on the understanding that it confers no claim to permanent appointment to the Indian Medical Service.” At the same time it must be obvious that a man's record of temporary service rendered under the exacting conditions of war will be a most valuable criterion of the qualities of initiative, self-reliance, and pluck which are so necessary in the case of a Service like the one we are discussing.

I am heartily in agreement with your view that the appointments made by selection should be confined within the narrowest possible limits. I think I can claim that the actual number of appointments made—36—since the institution of the Selection Committee in the autumn of 1915 fully proves that the pledge publicly given at the time when the Committee was established, namely, that appointments would be made only to provide for the absolutely indispensable needs of the Service, has been fully adhered to. The composition of the Committee is, I think, a sufficient guarantee that no candidates have been appointed who did not fully come up to the standard of success demanded by competitive examination. In the great majority of cases candidates, in addition to academic distinction won, had proved their fitness by service well rendered in the field. My only anxiety is that as the war goes on the number of appointments which it will be necessary to make at its completion, or so soon after as it may be possible to fill up the depleted *cadre* of the Service, continually increases. At present the estimate of such appointments reaches the minimum number of 150.

There is only one other topic upon which I should like to say a word. I can assure Sir Clifford Allbutt of my sympathy with everything that he has said about research. Sir Pardey Lukis established the Research Association, and the *Journal of Research* bears witness to its work. It is only a few weeks ago since I myself visited the Parel Laboratories in Bombay, where Colonel Liston is conducting such good research work, especially on plague and serums generally, and I am sure you will admit, as you stated when you opened the proceedings this afternoon, that there are many examples of valuable research being done in India. You and I are in complete agreement in thinking that opportunities for research and reward for research form an important part in the considerations which are necessary to ensure a good medical service in India.

Gentlemen, that is all I have to say to you this afternoon, and I am sorry to have detained you so long. What I have said has been more in the nature of a frank expression of my own views than an attempt to formulate in detail a new policy. I have to repeat that both the Viceroy and I who have only recently been discussing this subject together, are fully alive to the importance of the problem which you are here to present to me, and I am awaiting the proposals of the Government of India. I feel optimistic; and I have no doubt that, with the assistance which I am sure you will give us, with the medical advice which he and I have at our disposal, we shall find a solution which will put an end to the present unsatisfactory condition of affairs, which will ensure for India the medical assistance which she needs, and which will ensure a future for your profession in that country as worthy and as important as its past history.

SIR CLIFFORD ALLBUTT: Will you allow me, Sir, to thank you not merely for your great courtesy in receiving us this evening, but for the very full and careful consideration you have given to our views?

(*The Deputation then withdrew.*)

APPENDIX "D."

Comparative Statement showing present and proposed courses of training in the Indian Defence Force.

—	Present, 1918-19.	Proposed for 1919-20.	REMARKS.
1. Preliminary training.	1. For extra-efficient Volunteers in year ending 31st March 1917 :— 30 hours drill in two consecutive months.	As at present.	No change.
Recruits . . .	2. For efficient volunteers in year ending 31st March 1917 :— 40 hours drill in two consecutive months 3. For other <i>ex</i> -volunteers who have at any time completed the Volunteer Recruits course :— 60 hours drill in two consecutive months. 4. For all others :— 90 hours drill, <i>plus</i> the Recruits course of musketry in three consecutive months.		
2. Periodical training.			
Trained soldiers—			
(a) For those under 41.	160 drills of one hour each annually, including six days, <i>i.e.</i> , 18 drills, in camp, <i>plus</i> annual course of musketry.	Ten days training, inclusive of camp, <i>plus</i> annual musketry course.	A day is reckoned as four hours, and a half-day as two hours of actual instruction or military work. A drill for one hour to be reckoned as one-sixth of a day or one-third of a half day.
(b) For those of 41 and over.	70 drills annually, including six days in camp, <i>plus</i> annual course of musketry.	Five days training, inclusive of camp, <i>plus</i> annual musketry course.	It is proposed that attendance at camp shall be optional.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE INDIAN LEGISLATIVE COUNCIL ASSEMBLED UNDER
THE PROVISIONS OF THE GOVERNMENT OF INDIA ACT, 1915.
(5 & 6 Geo. V, Ch. 61.)

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on
Thursday, the 13th March, 1919.

PRESENT :

His Excellency BARON CHELMSFORD, P.C., G.M.S.I., G.M.I.E., G.O.M.G., G.C.B.E.,
Viceroy and Governor General, *presiding*, and 61 Members, of whom 53
were Additional Members.

CRIMINAL LAW (EMERGENCY POWERS) BILL—contd.

His Excellency the President:—"Before we proceed with the discussion of the further amendments standing in the paper, I should like to explain to the Council the procedure I intend to adopt. The Bill will be considered clause by clause, and when the amendments, if any, in respect of a clause have been disposed of, the question will be put that that clause or that clause as amended, as the case may be, stand part of the Bill. I see there are no amendments on the paper relating to the preamble. The question therefore is that the Preamble of the Bill as amended by the Select Committee stand part of the Bill." 11

The motion was put and agreed to.

The Hon'ble Sir William Vincent:—"My Lord, I make a formal motion that clause 1 stand part of the Bill?"

The Hon'ble Mr. Kamini Kumar Chanda:—"My Lord, I beg to propose the following amendment:—

That after sub-clause (2) of clause 1 the following sub-clause be inserted:—

'(2a) This Act shall not come into force till six months will have elapsed after the formation of new Legislative Councils in accordance with the Reform Scheme. Provided, however, that if anarchical and revolutionary crimes become prevalent in any part of British India before that, the Governor General may, with the consent of the Legislative Council, make a declaration to that effect in the Gazette of India and introduce any provisions of this Act or, if necessary, the whole Act in such part'

[*Mr. Kamini Kumar Chanda; Sir William Vincent; Mr. V. J. Patel.*] [13TH MARCH, 1919.]

"I do not wish to make a long speech in moving this amendment. It is clear from the wording of my amendment, whether the Council will accept it or not, what my object is. We wish to see the effect of the reforms before this Bill is put into operation. What I say is, that even if you pass this Bill, do not bring it into force in any part of British India before we have had some experience of the reforms. Should however in the meantime in any part of the country you see there is a recrudescence of these crimes, then you can introduce the provisions of this Act. Of course, I wish to have one proviso added, that is to say, that the Act should be brought into operation with the consent of this Council. It is rather unusual to consult the Legislative Council before taking action of this kind. My argument is this. This law is an extremely extraordinary one and you are empowering by this measure the executive with judicial powers. Therefore, in such a case I think, there will be no harm if you depart from the usual practice and consult the Council in this matter. With these words, my Lord, I place the amendment before the Council."

The Hon'ble Sir William Vincent :—" My Lord, I am afraid that for the reasons given yesterday at some length in connection with Mr. Banerjee's amendment, the present amendment cannot be accepted. We do not know when the reforms will come into operation. We all hope that they will not be delayed, at any rate, for very long, but we cannot possibly consent to adjourn this Bill or postpone the date on which it shall come into operation for an indefinite period of that kind. It is true that the Hon'ble Member has inserted a proviso which in his judgment would meet an emergency, but I would point out to the Council that the wording of that proviso does not correspond at all with the wording of the Preamble to Part II. If Hon'ble Members have the Bill before them and refer to the Preamble to Part II they will see that this is so. I would also point out that that proviso omits all reference to Part IV of the Bill upon which the Government lay considerable importance. I suggest that this amendment is really tantamount to double legislation by this Council. If the measure was of such a nature that it could be deferred until the Reform Scheme came into operation, we should not have brought it forward at this moment.

"The procedure which the Hon'ble Member proposes would also involve frequent reference on details to this Council. I refrain however for the present from dealing with the constitutional position of this Council as it is raised more definitely in a later amendment. I regret that I must oppose the amendment brought forward by Mr. Chanda."

The Hon'ble Mr. Kamini Kumar Chanda :—" My Lord, I have nothing more to add to what I have already said. "

The motion was put and negatived.

The Hon'ble Mr. Kamini Kumar Chanda :—" My Lord, I beg to move that in clause 1 (3) for the words 'three years' the words 'one year' and for the words 'of the termination of the present war' the words 'this Act comes into force' be substituted.

"I do not think it is necessary to make a speech in support of this amendment. If an emergent measure is required, I think it would be enough if you keep it in force for one year from the time it comes into force instead of three years as stated in the Bill. With these words I place this amendment before the Council."

The Hon'ble Sir William Vincent :—" My Lord, there are two other Hon'ble Members who have moved similar amendments. May I suggest that they should speak if they wish to move them before I speak ? "

The Hon'ble Mr. V. J. Patel :—" I move, your Excellency, my amendment. I beg to move that in clause 1 (3)

[13TH MARCH, 1919.]

[*The President ; Mr. V. J. Patel ; Rai Bahadur B. D. Shukul ; Sir William Vincent ; Pandit Madan Mohan Malaviya.*]

His Excellency the President :—"It will be convenient, Mr. Patel, if you move your amendment now, but if you like to speak it will practically cover the same ground. Do you wish to speak?"

The Hon'ble Mr. V. J. Patel :—"I shall speak later."

The Hon'ble Rai Bahadur B. D. Shukul :—"My Lord, I have nothing more to add to what the Hon'ble Mr. Chanda has said."

The Hon'ble Sir William Vincent :—"The effect of this amendment, my Lord, would be to leave the Government powerless to deal with this revolutionary crime for an indefinite period, and to give them powers for one year only. If we consented to wait for three years, we should be practically admitting that there was no urgent necessity for this legislation. I have already explained to the Council the reason why it is urgent. The Government have already reduced the period for which the Bill is to be in force to the minimum which they think possible, and there are indeed many who think that three years is an inadequate period. Government cannot accept an amendment to reduce the period further or to postpone indefinitely the date on which the Bill will come into force. I really myself am not quite sure as to the meaning of the first part of the Hon'ble Member's amendment, as he says 'for the words 'three years' the words 'one year' and 'for the words 'termination of the present war' the words 'this Act comes into force' be substituted.' To interpret that I had to refer again to the previous amendment which had just been put to the Council, and I concluded that the Hon'ble Member meant that the Bill was not to come into force until six months had lapsed after the formation of the new Legislative Council."

The Hon'ble Pandit Madan Mohan Malaviya :—"My Lord, there are two points involved in this amendment. The first is that one year should be substituted for three years. With regard to this I would say that the difficulty the Hon'ble the Home Member has urged will be met if the amendment is accepted. If a real necessity is felt by Government after one year to renew this Act, they will not find it difficult to renew it. But three years seems to be a long period in the view of those who have urged this amendment in the Council. The substitution of one year for three years does not mean that at the end of one year the Government will be powerless and will not have sufficient weapons in their armoury to deal with revolutionary or anarchical crime. But if the existing weapons should prove insufficient, it will be open to the Government to bring up a short continuing measure before the Legislative Council and pass it, as has been done on other occasions at one sitting of the Council, because the Government will have a majority even when the Reformed Councils come into existence, so far as one can see."

"My Lord, there is the other part of the amendment, namely, that 'for the words 'of the termination of the present war' the words 'this Act comes into force' be substituted.' The Hon'ble the Law Member himself observed, in speaking on the previous amendment of Mr. Chanda, that the date of the termination of the present war is an indefinite and yet undefined period. Well, for that very reason the amendment now before the Council should commend itself even to him. We do not know the date from which the termination of the war will be determined. Instead of using that expression, if it is said 'from the date on which this Act comes into force', 'we shall know for what period the Act is passed.'"

The Hon'ble Sir William Vincent :—"May I put a question to the Hon'ble Member? I do not quite understand the date to which the Hon'ble Mr. Chanda refers when he speaks of the Act coming into force unless it is

[*Sir William Vincent; Pandit Madan Mohan Malaviya; Sir George Lowndes; Mr. Kamini Kumar Chanda; Mr. V. J. Patel.*] [13TH MARCH, 1919.]

specially laid down in the Act; it is a matter of interpretation and I read this amendment with the previous one."

The Hon'ble Pandit Madan Mohan Malaviya:—"I understood the words to mean the date on which the Bill would be passed, or rather the date on which it would receive the assent of the Governor General. That is how I understood it. The expression 'from the date of the termination of the present war' is at present indefinite and it will prolong, in fact, the duration of the Act by at least several months, whereas if the period is to run from the date on which the Act becomes law, the period will be what the proposal of the Government evidently on the face of it would mean—three years from the date on which it becomes law."

The Hon'ble Sir George Lowndes:—"My Lord, there is very little to say in answer to the Hon'ble Pandit except that the date of the termination of the war, though at this moment an indeterminate date will be fixed by a Bill which has already come before this Council in accordance with the declaration of the date of the termination of the war by His Majesty's Government. There will therefore be no indeterminate date from which the Bill will come into force. My Hon'ble friend Sir William Vincent has said that he wishes to have this Act in force when the Defence of India Act comes to an end, and there is no intention to use this Act till after the termination of the war. As to the period for which the Government have, after mature consideration, decided that the Act must be in force, we think that a period of three years from the termination of the war is the shortest period for which it is any use having legislation at all."

11-14 A.M.

The Hon'ble Mr. Kamini Kumar Chanda:—"My Lord, as it will appear from the remarks of my Hon'ble friend Pandit Malaviya which I accept, the one year would be one year from the date the Bill was passed."

The amendment was put and negatived.

The Hon'ble Mr. V. J. Patel:—"My Lord, I beg to move 'that in clause 1(3) for the words 'three years' the words 'one year' and for the words 'termination of the present war' the words 'passing of the Reform Bill in Parliament' be substituted.' The clause as it is proposed to be amended, will read thus:—It shall continue in force for one year from the passing of the Reform Bill in Parliament. Now, my Lord, it has been suggested that one year is rather a short period. I put it to the Council to consider whether there is really any sense in making it three years. I consider three years an arbitrary period, and so also is one year. We feel that the period of three years is long and that when the period of one year is over, you can always come to this Legislative Council and as my friend the Panditji observed, you can get through an amending Bill in one day and have the period extended if the necessities of the case require it. Another point that I wish to make is that the Act should be in force from the date of the passing of the Reform Bill in Parliament. At present, as your Excellency knows, there is no urgency about it. Let the Act be passed if you want to pass it, but let it come into force after the passing of the Reform Bill in Parliament."

"With these few words, I move my amendment."

The Hon'ble Sir William Vincent:—"My Lord, the Hon'ble Member proposes that the Bill should not come into force until after the passing of the Reform Bill in Parliament, and, as I understand, he advocates this course on the ground that the measure is not an urgent one. I have spoken at length on this subject at two successive meetings of this Council endeavouring to make it clear that, in the opinion of Government, the measure

[13TH MARCH, 1919.]

[*Sir William Vincent; Mr. V. J. Patel; Rai Bahadur B. D. Shukul; Rao Bahadur B. N. Sarma.*]

was of the greatest urgency and yet the Hon'ble Member asks me to postpone the operation of the Act until after the new Councils will have come into being, when, according to the generally expressed opinion of this Council, the need for such legislation will really be less. That, I think, is not consistent with the arguments previously put forward. He further asks that the Bill should then remain in force for one year only. We fixed the period of three years as the minimum period within which we could hope for this movement to settle down. We are satisfied that a period of one year is not sufficient, and we do not think that it is desirable to renew a discussion of the character of the present one every year in this Council. The debates on the present Bill will indicate how difficult it would be really in practice to follow the course advocated by the Hon'ble Member of passing a measure in one day. For these reasons I must oppose the amendment."

The Hon'ble Mr. V. J. Patel :—" I have nothing more to add."

The amendment was put and negatived.

The Hon'ble Rai Bahadur B. D. Shukul * :—" I have nothing

* Moving his amendment that in clause 1(8) for the words "three years" the words "one year" be substituted.

more to add to what has already been said by the Hon'ble Mr. Chanda and the Hon'ble Panditji. I think, too, that three years is rather a long period and that one year is quite sufficient. If you have to extend it then, it will come before the Council and there will be no difficulty. That is all "

The Hon'ble Sir William Vincent :—" I have nothing to add except to make one remark which I ought really to have made before and which, with your Excellency's permission, I shall make now. It was said we ought to employ this Act only after the conclusion of peace. I am quite prepared to give an assurance to this Council that we will issue no notification under it until peace is declared."

The Hon'ble Rai Bahadur B. D. Shukul :—" I have nothing more to add, my Lord."

• The amendment was put and negatived.

The motion that clause 1 of the Bill, as amended by the Select Committee, stand part of the Bill was put and agreed to.

The Hon'ble Sir William Vincent :—" My Lord, I move that clause 2, as amended by the Select Committee, stand part of the Bill."

The Hon'ble Rao Bahadur B. N. Sarma :—" Your Excellency, I beg to move that in clause 2 (1) the following definition be inserted :—

" 'Revolutionary movement' means a movement directed to the overthrow by force of His Majesty's established Government in India."

" I submit, my Lord, that the Council should lay down what in their opinion is meant by a revolutionary movement, and the question is one of extreme importance. I take it that the Government in the framing of this Bill had largely in mind the ideas floating before the Rowlatt Committee when they formulated their proposals. It may be that the expression revolutionary movement is so clear or ought to be so clear to any understanding that there is no need for any accurate definition thereof, but I hope to be able to convince the Government that the matter is not quite so simple, and that the Legislature ought to attempt a definition thereof if it is possible to do so. I have taken it that the Government want to suppress any movement that is intended to bring about a revolution in the country by the overthrow of

[*Rao Bahadur B. N. Sarma.*]

[18TH MARCH, 1919.]

the established Government by means of force not by means of constitutional agitation, and I thought that the Rowlatt Committee also had a similar intention. Speaking of the movement in Bengal they say at page 15 :—

‘ Barindra’s object in returning to Bengal was, as he subsequently stated, to organise a revolutionary movement with the object of overturning the British Government in India by violent means ’.

“ I take it, therefore, that the object that is aimed at is the overthrow or overturning of the British Government in India by violent means or by force. The risk of avoiding defining the meaning of revolutionary movement is that we leave to the individual idiosyncracies of the various Provincial Governments or the members in charge of the Government of India at any particular time to understand what is meant by a revolutionary movement. If there is a movement in India which the officers consider to be far too progressive to have any chance of practical realisation in the early future, and that agitation to achieve that ideal would be accompanied or is likely to be accompanied by wrong methods, the Government may straight away say this is a revolutionary movement, on the mere chance of some individuals in the pursuit of a high ideal, which according to the officials may not be capable of immediate realisation, being likely to resort to unlawful methods. I have only to read the proceedings of the Madras Legislative Council on the 24th May, 1917, which are popularly believed were to a certain degree influenced by a circular issued by the Home Department of the Government of India, to convince the members of the Council that the fears that I express here are not altogether of an imaginary character. Questions were put in this Council as to whether a circular was not issued by the Government of India in the Home Department inviting the attention of Provincial Governments to the initiating and propagation of movements such as the Home Rule movement calculated to put ideals in the minds of people, which are of a visionary character and which may be likely to be attended by wrong methods. As I have put it, I have absolutely no objection whatsoever and nobody can have any objection whatsoever to wrong methods, to incorrect methods, to improper methods, to violent methods, being put down with a stern, strong hand at any time whatsoever, but it is the danger that the officials may think that a particular movement may be propagating or preaching a distant ideal which would or may be accompanied by wrong methods on the part of individuals, it is that which I am deprecating. Of course the circular was not placed on the table, but several persons who were supposed to have seen it, or who said that they had seen it, have published statements in the newspapers which, as far as I know, have not been corrected, that the Government of India took alarm at the propagation of these movements, I mean especially the Home Rule movement and His Excellency Lord Pentland, winding up the proceedings of the Legislative Council on the 24th of May, 1917, alluded in specific terms to these distant ideals being a source of trouble and also deprecating the employment of wrong methods.

“ In so far as that speech is concerned, with the warning given against the employment of wrong methods I have not a word to say, but I respectfully submit that the rest of it is a warning to Legislatures as well as to the Government of India. Here is what His Lordship said :

‘ Here and now it is impossible for us to say what reforms in this respect will be proposed for India at the close of the War.’

He was deprecating any agitation during the course of the war to secure reforms for India.

‘ Whatever they may be, they will fall far short of the proposals to which I have alluded.’

that is the Congress ideals, although later on there was a Press Communiqué saying that exception was not taken to the Congress ideals as such.

‘ Yet there is no sign of the relaxation of this agitation and the educated classes in India are being led to expect that which will not come and in some cases that which they know will not come. It is obvious that this situation contains elements of misunderstanding, of difficulty and possibly of friction’.

[13TH MARCH, 1919.] [*Rao Bahadur B. N. Sarma ; Dr. Tej Bahadur Sapru ; Mr. Kamini Kumar Chanda.*]

He then goes on :

‘ For any such difficulties the leaders of this agitation and all who support and sympathise with them will be directly responsible. Against all advice and warning they have initiated and persist in this agitation at a most unsuitable time.’

Then the speech warns against the employment of incorrect methods, but it is the last portion that I want to emphasise :

‘ And on behalf of my Government I call upon all who hear me or read these words for their support in any action that the Government may be forced to take to discourage these unwise and dangerous methods.’

I will again repeat against that I have no objection.

‘and the extravagant aims which they are designed to further.’

Therefore, my Lord, any movement, a legitimate movement which the Government of Great Britain has recognised to be a legitimate movement moving towards self-government as rapidly as circumstances permit,—any movement of that character which may be out of harmony with the existing state of things, may be honestly construed by zealous officers as a movement fraught with danger to the country. If you do not define the term ‘ revolutionary movement ’ it may mean a movement so far in excess of the present conditions, or so far in advance of the present conditions, as to revolutionise the existing state of things. Thus if we have the present bureaucratic government, where everything is done by the Government, a change of that into self-government will be distinctly revolutionary. Would not a person working for a revolutionary movement of such a character come within the term ‘ revolutionary ’ unless the Legislature defines and limits the scope and meaning of the words? It is that object, and that object only, that I have in view in moving this amendment. The words I have chosen may not be happy, and it is for the wisdom of the Legislature to devise any other words if they think that the object I have at heart has to be achieved. But I think the words I have chosen are apt and will serve the purpose which I have in view. I therefore respectfully move that this amendment may be accepted.”

The Hon'ble Dr. Tej Bahadur Sapru:—“ My Lord, I beg to support the amendment that has just been put before the Council by my friend the Hon'ble Mr. Sarma. It seems to me that it is consistent with the avowed object of this Bill and with the declared policy of Government which is responsible for this measure. The expression ‘ revolutionary movement ’ is not an expression of law. It is a phrase of political language, and it seems to me, my Lord, that it would really be extremely useful if you could give some sort of a definition for the guidance of Courts of law. My Hon'ble friend Mr. Sarma has pointed out the dangers lurking in the Bill if you do not give any positive definition of an expression like that. I do not suggest for a moment that it will be deliberately abused; but that it may be abused I do not think anyone can say is an impossibility. Therefore, in order to enable the Courts to come to correct conclusions, and also to assure the public mind that the proper test is being applied by the Executive Government in taking action under a measure like this, it seems to me that it is very necessary that you should give some sort of an explanation. The Hon'ble Mr. Sarma's amendment seeks to define the expression here as a movement which is directed to the overthrow by force of His Majesty's established Government in India. My Lord, I think that it brings out very well the meaning of the expression, so far as it is capable of being defined in connection with this Bill, and it is consistent with the Government's policy. I therefore very strongly support this measure.”

11-31 A.M.

The Hon'ble Mr. Kamini Kumar Chanda:—“ My Lord, I wish to support this motion. As a matter of fact I was thinking of sending notice of a similar amendment, but I found that my list was already too long and I therefore refrained from doing so. When I found my friend the Hon'ble

[*Mr. Kamini Kumar Chanda ; Pandit Madan Mohan Malaviya ; Sir George Lowndes.*] [13TH MARCH, 1919.]

Mr. Sarma contemplated putting down an amendment to this effect, I encouraged him. He asked me if the Calcutta High Court anywhere defined revolutionary movement. I said I do not think it is possible for a High Court to frame a definition, and I think it is very necessary that this should be done here, so that there may be no difficulty hereafter in construing the Act."

The Hon'ble Pandit Madan Mohan Malaviya :—" My Lord, I support the amendment. I would draw attention to the phraseology that has been used in the Preamble of the Bill where the object of the Bill is defined to be dealing with 'anarchical and revolutionary movements.' The Act is called the 'Anarchical and Revolutionary Crimes Act,' which is more definite than 'movements.' Then the word 'movement' occurs in section 3 of the Bill—'If the Governor General in Council is satisfied that, in the whole or any part of British India, anarchical or revolutionary movements are being promoted'. In view, therefore, of what my friends the Hon'ble Mr. Sarma and the Hon'ble Dr. Sapru have said, it seems very desirable that the expression 'revolutionary movements' should be made more definite and clear. The use of the word 'Crimes' in the title of the Act suggests a solution which may be acceptable to the Government. If you substitute the word 'crimes' in place of the word 'movements' the object will be gained.

The Hon'ble Sir George Lowndes :—" My Lord, I rise to a point of order. We have no amendment to that effect. The Hon'ble Member is not supporting the amendment before the Council, but moving an entirely different one."

The Hon'ble Pandit Madan Mohan Malaviya :—" Without moving an amendment, I am perfectly within my right to support, with arguments, any amendment that is before the Council. That is what I am doing. I know as well as the Hon'ble the Law Member that I have not given notice of any such amendment. I draw attention to the language used in the Bill in support of the argument which I am placing before Council in support of the amendment of my friend the Hon'ble Mr. Sarma; and I say if the word 'crimes' were used instead of 'movements,' that would have been consistent with section 1 of the Act where the title of the Act is defined. As this has not been done, it becomes very necessary that in order to prevent any such conflict of opinion arising as is apprehended, 'revolutionary movement' should be defined. My Lord, as my friends the Hon'ble Dr. Sapru and the Hon'ble Mr. Sarma have pointed out, revolutionary movements may be of a perfectly innocuous character, absolutely unconnected with any crime; and nobody knows better than my English friends, whose literature and history have frequently had to deal with revolutionary movements of different characters, that it would take people somewhat by surprise if they were asked to take it that revolutionary movements meant only criminal movements. Unless the phrase is defined, it is liable to be misconstrued, and there is danger of that misconception leading some petulant Governor to take action under the Act which will not be justifiable and which will not commend itself to any sensible man. We have in the history of the past few years very unhappy experiences of how expressions used for one purpose have been misconstrued and used for other purposes. The language of the Defence of India Act Rules has been so misconstrued in the opinion of a number of people. Therefore I submit, my Lord, that there should be no room left for doubt and dispute, and for an apprehension in the public mind that at a time when political agitation may assume virility and vigour some petulant Governor might feel nervous and might take action under the provisions of this Act.

"That is not what your Excellency intends should be done; that is not what I take it your Excellency's Government intends should be done. Therefore, the request is absolutely reasonable that the matter should be placed beyond doubt by defining revolutionary movement as has been suggested by the Hon'ble Mr. Sarma."

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[*Sir George Lowndes ; Pandit Madan Mohan Malaviya ; Mr. Srinivasa Sastri.]*

The Hon'ble Sir George Lowndes :—" My Lord, one is almost tired of reiterating both in this Council and outside it that this Bill is not aimed at constitutional agitation of any sort or kind. I hope that this may be the last time when it may be necessary to reiterate that statement in the discussions on the Bill. Then, with regard to this amendment and what has been said on it. These words were inserted in the Bill at the express and unanimous request of all the non-official Members forming part of the Select Committee, of which my Hon'ble friend the Pandit was one.....

The Hon'ble Pandit Madan Mohan Malaviya :—" May I rise, my Lord, to a point of order. I am not sure that my friend is right in saying what he has said. We wanted that the scope of the Bill should be confined to revolutionary and anarchical crime ; we understood that that would be done ; I am not sure that we wanted the word ' movements ' to be put in there. When the modified clause was put in, there was no discussion upon it."

The Hon'ble Sir George Lowndes :—" I am only dealing with the question of the word ' revolutionary. ' The Hon'ble Pandit appears unable to understand that there is no amendment with regard to the word ' movement. ' It might have been more reasonable if he had asked for a definition of ' movement ' than for a definition of ' revolutionary ' ; but we have no amendment to that effect. These words ' revolutionary ' and ' anarchical ' were, I repeat, put in at the request of the non-official Members of the Committee, of whom my Hon'ble friend the Pandit was one, and he did not suggest in the Committee, nor did any Member of the Committee suggest that it was necessary to define the word ' revolutionary '. And for very good reason. It was quite recognised in the Committee as has been stated by my friend, Dr. Sapru, that ' revolutionary ' is not a legal term at all. It is not an expression of law ; it is not a technical expression in any way, nor do we use it or seek to use it in this Bill in any but its popular and dictionary sense. We do not insert definitions of a word in a Bill under any circumstances if it is merely the popular sense in which it is used ; we leave that to be ascertained from the dictionary. My Hon'ble friend, Mr. Sarma, appears to me to be on the horns of a dilemma. Either he uses the word in the ordinary dictionary meaning in which case we may leave it to be looked up in the dictionary, or he uses it in some special sense which was not the amendment accepted by Government in Select Committee. It was definitely accepted in the Select Committee by Government at the request of Hon'ble Members in the ordinary dictionary meaning of the word, and it is that meaning on which we rely now. There is no good attempting to attach volume after volume of Murray's dictionary to a Bill like this ; it will not help any one. When a Judge or any one else—even a ' petulant Governor '—wants to know what the word ' revolutionary ' means, he can go to the dictionary and look it up there, and then possibly the petulant Governor may fall into an error, because the dictionary would tell him that it either means an attempt to overthrow the established government of a country or the motion of a celestial body in moving round a particular orbit. If the Council really thinks that there is any danger of even a petulant Governor being led into error by those two variations in the dictionary, there may be something to be said for the amendment. But in the circumstances, I regret Government must oppose this amendment."

The Hon'ble Pandit Madan Mohan Malaviya :—" I would ask the Hon'ble Member if he has heard of the revolution in Japan in 1868."

The Hon'ble Sir George Lowndes :—" I am afraid if my Hon'ble friend asks me, I must say I have not heard it called that."

The Hon'ble Mr. Srinivasa Sastri :—" Your Excellency, I had the honour of sitting on the Select Committee, and I was one of those who recommended the adoption of the word ' revolutionary '. I was not

[*Mr. Srinivasa Sastri; Sir George Lowndes; [13TH MARCH, 1919.]*
Mr. Surendra Nath Banerjea.]

unaware at the time of the meaning of the word in the ordinary sense. But it is now pointed out by the Hon'ble Mr. Sarma that it might include peaceful revolutions. My Hon'ble friend, Pandit Madan Mohan Malaviya, is not perhaps quite right to call what took place in Japan in 1868 a revolution; it is often called the restoration. But it had the character of a revolution in one sense, and people, if we are to accept the ordinary dictionary sense as the Hon'ble the Law Member advises us to do, would be found frequently using the word 'revolutionary' in innocent ways, absolutely unsuggestive of anything criminal. For example, in recent political debates in India, the Montagu-Chelmsford report has been often described as revolutionary; the Congress-League scheme was described by even a larger number of people as revolutionary. Many opinions that we express here without suggestion of the Penal Code at all are described as revolutionary. Talk of the republic in England would certainly be revolutionary in the ordinary dictionary sense, but I have not heard yet of any people who talked of republican institutions in England being marched off to the jail. Nor have I heard still, although perhaps a very strict censorship is established over the cable, of the recent Sinn Fein movement having been yet caught, held up by the police, because it has not done anything more than peacefully sitting down. . . .

The Hon'ble Sir George Lowndes :—"My Lord, I think the Hon'ble Member ought to know that the Sinn Fein movement has not only been found to be revolutionary but, I believe, a large number, I think over a 100, of Sinn Feiners, are at this moment interned in Ireland or in England."

The Hon'ble Mr. Srinivasa Sastri :—"On account of the recent talk of Sinn Fein revolution?"

The Hon'ble Sir George Lowndes :—"Yes."

The Hon'ble Mr. Srinivasa Sastri :—"That is certainly news. In these ways, omitting the last point about Sinn Fein, it seems to me that there is a danger, which, I am very sorry to say I did not think of at the time I sat in Select Committee, of the word 'revolutionary' being taken to apply even to suggestions of radical political reform which has no basis whatever in or connected with anything anarchical. I suppose a strict lawyer would say that when we use the word 'revolutionary' alongside of the word 'anarchical,' it would be impossible for such an interpretation to be put upon it. But, occasionally, people may use the word in that sense and I see nothing harmful in defining the word 'revolutionary,' so that it might apply only to those movements which are sought to be carried out by the application of force. Supposing, for example, it were possible by a mere majority opinion almost universal, overwhelming us, to establish a very different form of Government to that which is now established, it might be revolutionary in its character, certainly will be according to the dictionary sense, but it need not be necessarily such as to call for the application of any criminal law. It is to avoid that, I think, that Mr. Sarma desires to define the expression 'revolutionary movement' as that which is sought to be carried out by the application of force. I see no particular harm in doing it. On the contrary, I see some advantage, and therefore, although I sat in the Select Committee and was responsible for the use of this word without asking for a definition of it, I think now I might change my mind, which is not legally trained, and support the amendment moved by Mr. Sarma."

11-48 A.M.

The Hon'ble Mr. Surendra Nath Banerjea :—My Lord, I desire to associate my self with the remarks that have fallen from the Hon'ble Mr. Sastri. I was one of those who asked for the insertion of the term 'revolutionary and anarchical'. The Hon'ble Member in charge of the Bill at once accepted my request, and we have to record our acknowledgments for this and many other concessions of the same kind. The point did not arise at the time, it occurred to nobody that this word 'revolutionary' movement

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[*Mr. Surendra Nath Banerjea ; Khan Bahadur Mian Muhammad Shafi ; Mr. M. A. Jinnah ; Sir George Lowndes.*]

might be used in the sense in which it has been suggested and inasmuch as a difficulty has arisen, I think it ought to be met. There is no harm in accepting the amendment of the Hon'ble Mr. Sarma in inserting a definition, as the matter is now under consideration. It does not in the least interfere with the scope or character of the Bill, but makes the object more clear, more transparent. I trust the Hon'ble the Home Member will see his way to accept the amendment of my Hon'ble friend."

The Hon'ble Khan Bahadur Mian Muhammad Shafi :—

"My Lord, I associate myself with what has fallen from the lips of the Hon'ble Mr. Sastri and the Hon'ble Mr. Banerjea. But there are one or two points to which I would like to draw the attention of the Hon'ble the Law Member. It is perfectly true that the Government in this Council has declared in express terms that this Bill is intended to put down anarchical and revolutionary crimes, and that intention has been embodied in certain parts of the Bill. The Hon'ble the Law Member, however, is, I am sure, perfectly aware of the ruling which has been given, I believe, also by their Lordships of the Privy Council, but most certainly by the Indian High Courts, that a declaration by the Hon'ble Member in charge of a Bill or speeches delivered in the Legislative Council during the debate on the Bill are utterly irrelevant to the construing of the Statute when it comes before a court of law. The advantages of making the language absolutely clear and placing the real intention beyond all possibility of dispute are obvious. We know full well that expressions even clearer than these have been differently construed by different High Courts. That being so I also appeal to the Hon'ble the Home Member to accept the amendment. After all it is calculated to place the intentions of the Government beyond all possible doubt."

The Hon'ble Mr. M. A. Jinnah :—"My Lord, as my Hon'ble friend Mr. Shafi has said just now, no amount of speeches on behalf of the Hon'ble Member in charge of the Bill will avail for one single moment when we come to a court of law to construe the Statute. The Hon'ble the Law Member showed a great deal of annoyance on this point and said: 'We have no desire to interfere with constitutional movements.' There is no need for indignation; we know that the Government have said that over and over again. There is no need for repeating it. We know that you say you do not wish to interfere with political movements. But the Bill is now before the Council and we are responsible for this Bill which is going to become law, and therefore, my Lord, we cannot take too much care in considering every single clause in this Bill before it leaves the Council. Then the Hon'ble the Law Member says that in the Select Committee Non-official Members on the one side and the Government on the other side have agreed to this. But if you have agreed to this, is not this Council or any Member entitled to point out something new and say 'although you have agreed to a particular phraseology, yet there is a flaw in it?' Is this Council merely a machine? Because in the Select Committee the Government, on the one side and those who were appointed Members of the Select Committee have agreed to a certain clause, is it not open to us to point out that there is some flaw? Is this the answer?.....

The Hon'ble Sir George Lowndes :—"I think my Hon'ble friend has misunderstood me. I did not mean to suggest that. In the Select Committee we accepted the dictionary sense of the word. It was a compromise on this basis and nothing more."

The Hon'ble Mr. M. A. Jinnah :—"That is what I object to; this is not a question of a compromise; this is going to become a part of the law of this country; it is not a question of compromise. What you have to do is to make your intention clear. Is this clause right or is it not? That is the question that the Council has got to consider. Some may

[*Mr. M. A. Jinnah ; Sir George Lowndes ; Khan Bahadur Mian Muhammad Shafi ; The President ; Rao Bahadur B. N. Sarma ; Sir William Vincent.*] [13TH MARCH, 1919.]

have had the privilege of being on the Select Committee, every member of this Council cannot be, but we are entitled to say ' here is a flaw and we press on you that that should be put right. ' I attach no importance to your compromise. I do not wish to add a single word to the reasons that have been already advanced in support of the amendment. I hope the Government will see that there is no answer to this point."

The Hon'ble Sir George Lowndes :—" The argument has been advanced by the Hon'ble Mr. Shafi and the Hon'ble Mr. Jinnah that statements made in this Council are not binding on the Courts. I agree. But can they point out to me any clause in this Bill under which the words ' revolutionary crime ' will come before a Court ? "

The Hon'ble Khan Bahadur Mian Muhammad Shafi :—" My Lord, I am prepared to answer that. If the Hon'ble Member will turn to the preamble he will find the following :—' Whereas it is expedient to make provision that the ordinary criminal law should be supplemented and emergency powers should be exerciseable by the Government for the purpose of dealing with anarchical and revolutionary movements. ' Then in clause 3 it is said ' If the Governor General in Council is satisfied that in the whole or any part of British India anarchical or revolutionary movements are being promoted. ' In several parts the Hon'ble the Law Member will find these words ' revolutionary movements ' repeated in various places, and they have a very important bearing on the various sections and the consequences will be such.....

His Excellency the President :—" I think the Hon'ble Member should not make a speech when he is asked a question."

The Hon'ble Rao Bahadur B. N. Sarma :—" My Lord, I have here the ' Concise Oxford Dictionary ' and it would be well if we had this point settled, as once the Government has resolved on a particular course of action, it is hard to get it changed."

His Excellency the President :—" I cannot see, Mr. Sarma, that anybody has taken his authority from that book."

The Hon'ble Sir William Vincent :—" My Lord, this is obviously a matter of drafting in which the Government must be guided by the advice of the expert department. Apart from the question of this compromise—there really was no compromise, but a suggestion which we accepted.—Apart from that and on the merits I can see no adequate reason for making any change in the clause as drafted. It is a little surprising that, as we had a number of lawyers on the Select Committee, some member of the Committee did not raise the point then. If this had been done we could have had it further examined. It would be a little more considerate to Government if points of this kind were raised in Select Committee rather than afterwards. I do not want to put it higher than that or suggest that a member of the Committee is precluded from raising the point later. On the general question I submit that to the man in the street the meaning of the word ' revolutionary ' is perfectly clear. Moreover, if Hon'ble Members will refer to the Bill they will see that it is throughout used in connection with the term ' anarchical. ' I do not think in such circumstances it is capable of any misinterpretation. Further, if I may refer again to the Bill, Hon'ble Members will see that it can only be applied to criminal movements and wherever you get the words ' revolutionary movement ' there is immediately afterwards a reference to offences. For instance, if you look at Part I it says: ' If the Governor General in Council is satisfied that in the whole or any part of

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British India anarchical or revolutionary movements are being promoted and that scheduled offences in connection with such movements are prevalent.' That indicates sufficiently what the character of the revolutionary movements mentioned in the Bill are if indeed any further explanation were necessary. Part II says: ' If the Governor General in Council is satisfied that anarchical or revolutionary movements which are

The Hon'ble Mr. Surendranath Banerjea :—" There is a disjunctive ' or ' between the words ' anarchical ' and ' revolutionary '."

The Hon'ble Sir William Vincent :—" I am not speaking of the disjunctive, but I refer to the reference to offences which follows. ' If the Governor General in Council is satisfied that anarchical or revolutionary movements, which are, in his opinion, likely to lead to the commission of scheduled offences are being extensively promoted in the whole or any part of British India,' and so on. In Part III again, the wording used is the same as in Part I. In these circumstances, having regard to the use of the word ' anarchical ' and the reference to offences which follows, I cannot see myself that there is any possibility of this word ' revolutionary ' being misinterpreted. The only suggestion of actual misinterpretation that I heard was when it was said that the word ' revolutionary ' was sometimes used even in criticism of the Reforms Report or such documents as the Congress and Moslem League Reforms Scheme. My Lord, the word revolution may be loosely used by partisan newspapers, but it does not follow that responsible authorities will so interpret it, or that they will not interpret the language of the Bill with much more care and accuracy.

" The only other matter to which I need refer is one raised by the Hon'ble Mr. Shafi. He said that what was said in Council was of no importance. Courts would have no regard to speeches made here in interpreting the Act. That, I believe, is a perfectly correct statement. I myself should be prepared to accept it at any rate. But what was pointed out, and what I think he did not quite understand was that throughout this Act, there is no question of the Court deciding whether a movement is revolutionary or anarchical. I take the very clauses cited by the Hon'ble Member. (Clause 3.) It begins: ' If the Governor General is satisfied that, in the whole or any part of British India anarchical or revolutionary movements are being promoted, and that scheduled offences in connection with such movements are prevalent to such an extent, he may make a notification

The Hon'ble Khan Bahadur Mian Muhammad Shafi :—" It shall be open to an accused person when he is called upon before the Court to say that the offence which he has committed has nothing to do with any revolutionary movement."

The Hon'ble Sir William Vincent :—" My Lord, I am attempting to read the clause in the Bill from which these words are used, and I submit that from clause 3 it is evident that the authority to decide under that section whether a movement is revolutionary or anarchical is the Governor General in Council and not the Court; the position is the same in regard to all the other sections. I do not think it has ever been suggested—and I hope it will never be suggested—that the Government of India is not bound by authoritative statements made in this Council. I know that whenever we have or are supposed to have diverged at all from any undertaking, Hon'ble Members are ready enough, if I may say so, to accuse us of having done so wrongly. It is only a few minutes ago that I gave an undertaking not to issue a notification bringing this Act into force before the conclusion of the war, and I should like to know whether Hon'ble Members think that that is not an undertaking which is binding upon Government. Part II again begins thus: ' If the Governor General in Council is satisfied that anarchical or revolutionary

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movements ' and so on. Here, again, there is no question at all of the Courts. Part III is exactly the same again ' If the Governor General in Council is satisfied.' Therefore, my Lord, the only persons who will decide the meaning of these particular words are the executive authorities. I do not think it can be urged for one moment that the interpretation suggested by the Hon'ble Mr. Sarma can be applied to this word by the Government, and the Courts will not have to interpret it at all."

The Hon'ble Rao Bahadur B. N. Sarma:—"My Lord, I am generally a very great optimist and therefore expend perhaps unnecessary energy and enthusiasm in an unreal debate, but I shall not for the moment lose my optimism but will still try to persuade the Government to think of a possible change if reason be shown in that direction. What are the grounds, your Excellency, upon which the opposition of the Government to my amendment is based? The grounds are (1) The Select Committee has not suggested it and that these words were more or less adopted in deference to their wishes; and (2) it is unnecessary to insert any definition. Mark, my Lord, there was not one word said that the adoption of the definition that I have suggested would cripple the Government in any way, would divert legislation from its proper object, or would in any way handicap the objects which the Government have in view. All that has been said is that it is superfluous; and we give you our word of honour, we do not mean any such thing, and therefore why do you ask for superfluous words to be inserted in this artistically drawn up Bill. I submit, my Lord, even the artistic taste may perhaps be sacrificed a little to satisfy, rather to remove, the fears entertained by so many Hon'ble Members inside the Council and by many people outside this Council. Let that alone. But are we really correct in assuming that the definition of the word 'revolution' that has been suggested as being a dictionary definition is a correct one, or that it is the only meaning? I find that even Murray gives the meanings of the word 'revolution' as 'alteration,' 'change,' 'mutation,' 'an instance of a great change or alteration in affairs or in some particular thing'. Of course, no doubt he follows it by saying 'a plot to over-throw an established Government in any country or State by those who are previously subject to a forcible substitution of a new rule or form of Government' I find above that 'an instance of a great change or alteration in affairs or some particular thing'. That is, a revolutionary movement may mean under the definition given in Murray's dictionary, a movement directed to bring about a great change or alteration in affairs or in some particular thing. We have at present only 6 or 7 per cent. of officers in the military services. If we ask for 50 or 60 per cent. it is a great, violent change having very important effects; therefore it is a revolutionary movement. So in almost every department any change of a very drastic character would be a revolutionary change, and any movement directed towards that change, towards obtaining that change, would be a revolutionary movement even according to my reading of Murray's Dictionary. It may be that my poor intellect cannot quite grasp what an English dictionary meant for its readers to grasp, but there is that meaning.

"If it is capable of that meaning, as it may be, that dictionary definition ought not to be employed too long and too largely for the purpose of saying no change shall be adopted. The attention of the Council has already been invited to the fact that in section 20 and various other sections the words 'revolutionary movement' are employed disjunctively, distinctly from anarchical movements. So a movement may be strictly constitutional, but if it is revolutionary in the sense I have suggested, it is open to the Governor General in Council to proclaim it as coming within that definition. I submit, my Lord, especially as the aid of judicial courts has been denied to us, there can be no harm in accepting the Government at their own word and saying 'put in that definition which would give us an assurance that it is what you mean.' There can be no harm in that. I therefore hope that the Government will not be annoyed by our putting forward amendments intended to bring out the sense clearly in the way in which they ought to, although perhaps it may be unnecessary to do so. This is a matter of very great importance and umbrage

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can be taken under the vague use of such terms for doing things which perhaps the authors of this Bill do not contemplate."

The motion was put and the Council divided as follows :—

Ayes—18.

The Hon'ble Mr. S. N. Banerjee.
 „ Raja of Mahmudabad.
 „ Dr. T. B. Sapru.
 „ Pandit Madan Mohan
 Malaviya.
 „ Mr. S. Sastri.
 „ Mr. R. Ayyangar.
 „ Mr. B. N. Sarma.
 „ Mir Asad Ali, Khan Bahadur.
 „ Sir Dinshaw Wacha.
 „ Mr. V. J. Patel.
 „ Mr. M. A. Jinnah.
 „ Sir Fazulbhoy Currimbhoy.
 „ Maharaja Sir M. C. Nandi.
 „ Khan Bahadur Mian Muham-
 mad Shafl.
 „ Sardar Sundar Singh.
 „ Mr. G. S. Khaparde
 „ Rai B. D. Shukul Bahadur.
 „ Mr. K. K. Chanda.

Noes—33.

His Excellency the Commander-in-Chief.
 The Hon'ble Sir Claude Hill.
 „ Sir Sankaran Nair.
 „ Sir George Lowndes.
 „ Sir Thomas Holland.
 „ Sir William Vincent.
 „ Sir James Meston.
 „ Sir Arthur Anderson.
 „ Sir Verney Lovett.
 „ Mr. H. F. Howard.
 „ Sir James DuBoulay.
 „ Mr. A. H. Ley.
 „ Mr. W. M. Hailey.
 „ Mr. H. Sharp.
 „ Mr. R. A. Mant.
 „ Maj.-Genl. Sir Alfred Bingley.
 „ Sir Godfrey Fell.
 „ Mr. F. C. Rose.
 „ Mr. C. H. Kesteven.
 „ Mr. D. de S. Bray.
 „ Surg.-Genl. W. R. Edwards.
 „ Mr. G. R. Clarke.
 „ Mr. C. A. Barron.
 „ Mr. P. L. Moore.
 „ Mr. M. N. Hogg.
 „ Mr. T. Emerson.
 „ Mr. E. H. C. Walsh.
 „ Mr. C. A. Kincaid.
 „ Sir John Donald.
 „ Mr. P. J. Fagan.
 „ Mr. T. J. Marten.
 „ Mr. W. J. Reid.
 „ Mr. W. F. Rice.

The amendment was therefore negatived.

The motion that clause 2 of the Bill, as amended by the Select Committee, stand part of the Bill was put and agreed to.

The Hon'ble Mr. V. J. Patel:—"My Lord, the amendment I 12-16 P.M.
 have the honour to move is that Part I be deleted. The object of this Part is to secure the speedy trial of certain offences. That is the only object for which this particular Part seems to be proposed. Now how is this object to be secured? In the first place, instead of laying the complaint in the ordinary way before the Magistrate, you have a provision to lay it before a Chief Justice. In the second place, you have the special tribunal to try the case. Thirdly, there is to be no jury in such cases and fourthly, there is to be no appeal. This is how it is proposed to bring about a speedy trial of certain offences. In ordinary trials, as we understand them, we have in the first place the police investigation, then the inquiry before a Magistrate, thirdly, the trial before a Court of Sessions, and, fourthly, the appeal to the High Court. This, it is

[Mr. V. J. Patel.]

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alleged, takes a good deal of time, and as it is necessary that in certain cases there should be a speedy trial, this Part is proposed to be introduced. Well, here, the authors of the Bill seem to have lost sight of the powers Government already possess. Besides the ordinary procedure, they have got the Criminal Law Amendment Act, 1908. And what are its provisions? You have in the Criminal Law Amendment Act already a provision for a special tribunal consisting of three judges. I invite the attention of this Council to section 11 of the Indian Criminal Law Amendment Act (XIV of 1908), which says:—

‘ All persons sent for trial to the High Court under this Act, shall be tried by a special bench of the court composed of three judges. ’

The trial before the Sessions Court is altogether dispensed with, and such trial is to take place before the special tribunal consisting of three judges of the High Court. Then the section proceeds further and says:—

‘ No trial before the special bench shall be by jury. ’

So that you have another provision, as you have in this Bill, namely, that such trials shall be by the special bench only without the assistance of a jury. So, as I say, the only difference that I can find, reading the provisions of the Criminal Law Amendment Act of 1908 and the provisions of this Bill, is that a procedure for commitment proceedings is retained under the Criminal Law Amendment Act, while there are no commitment proceedings under the provisions of this Bill. With regard to these commitment proceedings, however, I beg to draw the attention of the Council to section 4 of the Criminal Law Amendment Act, which lays down that ‘ the accused shall not be present during an inquiry under section 3, sub-section (1), unless the Magistrate so directs, nor shall he be represented by a pleader during such inquiry, nor shall any person have any right of access to the court of the Magistrate while he is holding such inquiry. ’

“ So that the commitment proceedings contemplated by the Criminal Law Amendment Act are merely *ex parte* proceedings occupying as little time as possible. Instead of laying the information before the Chief Justice, as proposed in the present Bill, you have only to lay it before a Magistrate. The Magistrate then examines witnesses for the prosecution and at once commits the case direct to the High Court, and the trial takes place before the Special Bench consisting of three judges without any jury. Then again, there is no provision for appeal in the Criminal Law Amendment Act. So that, all the conditions, namely, the absence of a jury, the absence of an appeal, and the trial by a special tribunal, are satisfied, excepting, as I say, the provisions regarding commitment proceedings, which are under the Criminal Law Amendment Act merely *ex parte*. ”

“ You will ask me why then did the Rowlatt Committee recommend this measure? My reading of the Report of the Rowlatt Committee gives me the impression that the Rowlatt Committee seems to have lost sight of the fact that the commitment proceedings under the Criminal Law Amendment Act are *ex parte*. I will invite the attention of the Council to paragraph 181 on page 145 of the Rowlatt Committee's Report. First, they talk of juries :

‘ We think it necessary to exclude juries and assessors mainly because of the terrorism to which they are liable. But terrorism apart, we do not think they can be relied upon in this class of case. They are too much inclined to be affected by public discussion. We could give instances which have come before us, where we think there have been miscarriages of justice owing to the causes above mentioned. We may further point out that the trial of such cases without jury or assessors was introduced by the Indian Criminal Law Amendment Act, 1908. ’

“ Then they go on and say—

‘ As regards the procedure and the absence of right of appeal, we think it essential that the delay involved in commitment proceedings and appeal be avoided. It is of the utmost importance that punishment or acquittal should be speedy both in order to secure the moral effect which punishment should produce and also to prevent the prolongation of the excitement which the proceedings may set up. Furthermore, the delays involved by commitment

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proceedings (and those are the words to which I would particularly invite the attention of the Council) and the double examination of witnesses increases the chance of the witnesses being intimidated, add to the hardships involved in their attendance with the consequence of making them less ready to come forward, and also afford time for them to forget the facts'.

"So it seems to me that the Rowlatt Committee apparently thought that during the commitment proceedings under the Criminal Law Amendment Act, witnesses would be cross-examined and then they would again be cross-examined before the special bench of the three High Court Judges. That is really not so. Under the Criminal Law Amendment Act, the procedure is that the commitment proceedings are to take place *ex-parte*; the accused is not to be present, no pleader will appear, the accused has no right of even any access to the court. That being so, there will be no delay as the Committee seems to think, and there will be no double cross-examination of witnesses as the Committee suggests. The only advantage the accused has under the Criminal Law Amendment Act is that by this procedure of having the witnesses examined before the Magistrate he exactly knows, when he is tried before the High Court, what the charge against him is, what the evidence against him is. As soon as the case is committed to the High Court, according to one of the sections, copies of the depositions recorded by the Magistrate are to be given to the accused. So he exactly knows what case he has got to meet. That advantage is now proposed to be taken away; beyond that I see no difference. I know there is one more provision in the proposed Bill, namely, that the accused may be examined as a witness on oath if he expresses his desire to the court to be so examined. The Part is intended with a view to securing speedy trial of certain offences, but the provision regarding the examination of the accused is calculated in my humble opinion to lengthen the proceedings rather than secure speedy trial, because, if the accused is cross-examined, new matters may be brought to light, with the result that the prosecution might ask the court to examine further witnesses on behalf of the Crown to meet those new matters, and the accused might also request the court to call witnesses on his behalf in regard to such matters.

"Anyhow, the object with which the Part is proposed to be enacted will be frustrated by the provision regarding the examination of the accused. I therefore think that this Part is absolutely unnecessary in view of the powers which the Government already possess, unless of course it is simply introduced for the purpose of inserting a provision for the examination of an accused person. I trust, therefore, that the Government will rest content with the powers which they already possess under the Criminal Law Amendment Act—powers which are really very drastic and one should have thought the time had arrived for a repeal of that Act. There is thus absolutely no case made out for the enactment of the proposed Part, and I trust Government will drop it."

The Hon'ble Sir Verney Lovett:—"My Lord, I only rise to explain that the last sentence in the second clause of paragraph 181 of the Rowlatt Report, which says—

'We may further point out that the trial of such cases without jury or assessors was introduced by the Indian Criminal Law Amendment Act, 1908',

in no way governs what follows. The next clause is entirely separate and merely goes on to say that the Committee considers that commitment proceedings should be avoided. It gives the reason why. The last sentence of the second clause in no way governs the third clause."

The Hon'ble Sir James DuBoulay:—"My Lord, the Hon'ble Mr. Patel has made my case easier by arguing simply that these provisions are already practically on the Statute-book and therefore are unnecessary. He has not attacked the provisions themselves, and it is not therefore necessary for me to go into any great detail as to the reasons for which we require Part I.

12-30 P.M.

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" We want to set up special tribunals only in the case of these revolutionary and anarchical movements. In places where scheduled offences are prevalent, a special procedure is to be followed with the object of avoiding lengthy proceedings; and our reason for desiring this is the excessive prolongation of the trials which have occurred in certain conspiracy cases, of which many examples must be in the minds of Hon'ble Members of this Council. I need only mention the Alipur Conspiracy case, the Howrah Gang case and the Barisal Conspiracy case. In each of those cases from the time the accused came before the Magistrate to the time judgment was passed by the Court to which the trial was committed there was an interval of more than a year

The Hon'ble Mr. V. J. Patel :—" Were all those cases tried before a Special Bench or before the Ordinary Bench ?"

The Hon'ble Sir James DuBoulay :—" Some before the Special Bench, and some before the ordinary Courts. The abuses of such prolonged proceedings are fairly obvious, and the Rowlatt Committee who went into this matter very carefully arrived at the conclusion that the delay involved by these dilatory proceedings and the subsequent appeal should be avoided. They gave very good reasons. I need not quote them all, but in paragraph 181 which Mr. Patel has already referred to the following will be found :—

' It is of the utmost importance ' they say, ' that punishment or acquittal should be speedy both in order to secure the moral effect which punishment should produce and also to prevent the prolongation of the excitement which the proceedings may set up '.

Very often it is a very unwholesome excitement among students and others who may be interested in these trials. The Committee specially refer to the delays involved by commitment proceedings and the double examination of witnesses; they point out that this not only increases the chance of witnesses being intimidated, but adds to the hardships involved in their attendance, with the consequence that they are less ready to come forward, and further likely to forget the facts of the case on which they are going to give evidence.

" There is the argument, which we must all sympathise with, that you must not have a speedy trial at the risk of a miscarriage of justice. But, I think, it would be casting an unmerited slur on the ability, the intelligence and the fairness of the Judges of our High Courts if Hon'ble Members endorsed those arguments by supporting this amendment. We all want justice, but it is preposterous to suggest that in the special tribunals which this law will set up, we shall have anything else. I find it difficult to believe that there is anybody in this Council who does not believe that there are very serious evils in these delays in the administration of justice; and I find it equally difficult to believe that there is anyone here who does not feel that something ought to be done. And here we have the strongest possible Committee, composed of men whose instincts and training all tend to make them set their faces like a rock against anything in the nature of injustice, making a proposal of the nature we have embodied in the Bill. We have adopted their proposal and we have made some small modifications in the Select Committee, and these will come up for discussion hereafter when the other amendments are taken up for consideration. But it seems to me that this Part I, though it may be open to modification in points of detail, embodies a vital principle of the Bill. I submit that the Council have already expressed their opinion on this principle of the Bill when they agreed to refer it to the Select Committee, and that they would be stultifying themselves now if they supported this amendment. "

The Hon'ble Mr. M. A. Jinnah :—" It seems to me, my Lord, that the Hon'ble Member who spoke on behalf of the Government has not appreciated the point of Mr. Patel's amendment. Mr. Patel's point, as I understood, was this. The Act of 1908 which was avowedly passed for this purpose, as the Preamble shows: ' An Act to provide for the more speedy trial

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of offences.....dangerous to the public peace'. Therefore the object of that Act was, firstly, speedy trial. The object of the first Part of the Bill now before the Council is also speedy trial. The Hon'ble Mr. Patel does not quarrel with that at all. The Hon'ble Mr. Patel says 'You have already got a Statute which is called the Indian Criminal Law Amendment Act, 1908, and if your object is to have a speedy trial, or I will put it in this way, my Lord, a speedier trial, if you please, why don't you amend the Statute which is already in existence?' That is the point. The Hon'ble Mr. Patel as I understand him says that instead of doing that you have practically reproduced that Statute, with some modifications. One would have thought, my Lord, that the proper course, the simplest course, was to amend that Act if you want a speedier trial. If that alone was the object of the Government, I am sure, my Lord, that in this Council with regard to that object the Government would have received a great deal of sympathy and support. But I cannot really understand what is the object of the Government in repeating Statutes. You have got one already on the Statute-book, you want to have another."

The Hon'ble Pandit Madan Mohan Malaviya:—"My Lord, I support the amendment which has been put forward by the Hon'ble Mr. Patel. One advantage, to which attention has not been drawn, of the existing law to which reference has been made, namely, Act XIV of 1908, is that it is stated in the first clause of it that the Act will apply to the Province of Bengal, Eastern Bengal and Assam, and that the Governor General in Council may by notification in the Gazette of India extend the whole or any part thereof to any other Province. My Lord, from all we have heard and read, it would seem that if any justification can be pleaded for passing an Act of the nature proposed, though we dispute that there is such justification, it is to be found in the state of things in Bengal. Now this Act XIV of 1908 is already in force in Bengal. It has not yet been shown that there is any necessity for extending this Act to any other province. I do not mean to say that I am satisfied that there is necessity for enforcing such an Act in Bengal; but assuming that there is, it has not been shown that there is any necessity for applying such an enactment as is proposed in any other province. Secondly, several of the most important provisions of Act XIV of 1908 are the same as those which it is proposed to re-enact in Part I of the Bill before us. For that reason also it seems unnecessary that Part I should be re-enacted. It has been said that section 3 of the present Bill prescribes the conditions in which it is proposed that the enactment should be extended or applied to a particular province. But the language of the Preamble of Act XIV of 1908 is wide enough to cover cases that are likely to be taken up under the proposed enactment.

"My Lord, the next point on which I wish to say a few words is one which has already been mentioned by my other friends who have spoken before me, that is, the question of a speedy trial. I once more submit that it is not the right thing for the Government to desire a speedy trial. My Lord, I referred yesterday to the Prevention of Crimes Act of Ireland of 1882. That was an Act passed when two foul murders had taken place in Phoenix Park, and the whole of the United Kingdom had been stirred to its depths by the wickedness of the crimes. But even at such a time the Act which was passed by Parliament to deal with such crimes, sought to provide for a fair and impartial trial. It did not seek to provide for the speedy trial of offences. 'A fair and impartial trial' are the words which are used in the Act itself. I cannot think, my Lord, why the Government should not shudder to think of the consequences of a speedy trial when such a trial may end in the obliteration of a fellowman from existence. I submit, therefore, that it is bad enough that there should be one Statute like Act XIV of 1908 on the Statute-book. It will be doubly bad to add one more Statute of the same character to the Statute-book, particularly when the objects served by the two Statutes would be almost entirely the same. My Lord, if the Government will consider this aspect of the question, I hope it will yet see that it is moving

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in the wrong direction. There is no doubt one difference. Act XIV of 1908 provides for the speedy trial of certain offences, but yet it does not do away with commitment proceedings. Commitment proceedings are to be had when the Local Government or the Governor General in Council thinks that proceedings in respect of any offence mentioned in the Schedule thereto—and the Schedules also are very much similar to the Schedule proposed here—should be tried according to the provisions of Part I of Act XIV of 1908. They are to make an order in writing to that effect, and on receipt of such an order the Magistrate who has taken cognizance of the offence, or any other Magistrate to whom the case has been transferred, shall proceed to inquire whether the evidence offered upon the part of the prosecution is sufficient to put the accused upon his trial for an offence specified in the Schedule. Witnesses are to be examined by the Magistrate on oath, any statement which the accused may voluntarily tender is to be recorded. If the Magistrate is satisfied that a *prima facie* case has been made out against the accused, he is to frame a charge against the accused, and make an order directing that the accused be sent for trial to the High Court where a Special Bench of the Court consisting of three judges is to be constituted to try the case. Now, my Lord, commitment proceedings were also to be gone through under the Irish Act. It was left to Sir Michael O'Dwyer to suggest in the communication which he made to the Government of India in 1914, that commitment proceedings, as well as the provision for appeal, should be eliminated. The Ordinance that he suggested was taken as the basis of the Defence of India Act and the rules made thereunder, as the Rowlatt Committee have stated in their report. I submit, my Lord, that matters stood in a very different position in 1914, and measures which were adopted in view of the situation in 1914-15 should not be re-enacted now when the war is ended and conditions are entirely different from what they were in that year. There is no justification yet shown why there should be speed secured. The Hon'ble Sir Verney Lovett drew attention to certain portions of paragraph 181 of the Rowlatt Committee Report. The Committee say there that it is of the utmost importance that punishment or acquittal should be speedy, both in order to secure the moral effect which punishment should produce, and also to prevent the prolongation of the excitement which the proceedings may set up. Now, my Lord, that does not take into account the danger of injustice which may be perpetrated upon the accused. They also go on to say: 'Furthermore, the delays involved by commitment proceedings and the double examination of witnesses increase the chance of the witnesses being intimidated, add to the hardships involved in their attendance with the consequence of making them less ready to come forward, and also afford time for them to forget the facts'. With regard to the first, my Lord, the Committee have taken an exaggerated view of the delays involved by commitment proceedings and the double examination of witnesses, and also of the increased chance of witnesses being intimidated. I submit few witnesses who come forward to speak against an accused person on oath before the Court, are likely to go back upon what they have said by reason of intimidation, because there is also the fear of the law which will inflict punishment upon them if they did. Secondly, if they are such timid people that they are so much liable to the influence of fear, we should not forget that they may also not unlikely be liable to other influences, influences of intimidation or force which might have led them to make untrue statements in the first instance. The one apprehension has to be pitted against the other. It has at any rate to be borne in mind. As to the second point that it will add to the hardships involved in their attendance, with the consequence of making them less ready to come forward, I could never imagine that such an argument would be urged on behalf of Government. If witnesses would be less ready to come forward to give evidence because of the hardships involved in their attendance, where a man is charged with a heinous offence, the law can compel their attendance. The provisions of law are strong enough and ample enough to compel their attendance. Lastly, the Committee said that delay would also afford time for them to forget the facts. On the contrary, I think that when they have once made statements on oath, that would help them to fix the facts in their memory rather than lead them to

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forget them. I submit, therefore, that the reasons advanced are very meagre, and afford very slender support to the proposal to do away with commitment proceedings ; and I submit that a case has not been made out for providing for a still more speedy trial of serious offences than is already provided for by the existing Act. The provision relating to the examination of the accused on oath is no doubt a new provision. I will not deal with this point further now, but will do so at a later stage. I will only submit that there is nothing to justify the enactment of a provision similar to the one that already exists in Act XIV of 1908. For these reasons I support the amendment of the Hon'ble Mr. Patel. There is only one other point which I should touch upon. In replying to the proposal of the Hon'ble Mr. Sarma to define 'revolutionary' movements, my official friends argued as if it were a sin to receive light if it did not come to them before a particular moment. I venture to differ from them. We are all human beings, including my friends on the official benches ; and it will be within their experience that a certain amount of light is flashed on the question after the first discussion. I do not think they would seriously shut their eyes against any illumination, and refuse to accept the light it brings, if it should not have happened to come to them at a particular juncture. It is possible that the provisions of Act XIV of 1908 were not as fully examined as they might have been when Part I of the Bill before us was drafted. It is possible that the discussion that has now taken place has thrown some light on the points, which may well induce even the Government as at present constituted, to reconsider its position. I hope the Hon'ble the Home Member will bring a judicial mind to bear upon the situation as it stands, and that he will not be obstinate in refusing to accept this suggestion merely because it comes at a late stage."

The Hon'ble Rao Bahadur Mr. B. N. Sarma :—" My Lord, I did not intend to intervene in the course of the debate, but there is one point that strikes me and I should like to allude to it. There is no repeal of the Schedule. Section 42 of the Bill says ' All powers given by this Act shall be in addition to, and not in derogation of, any other powers conferred by or under any enactment '. That is to say that the Government can in any particular case choose the procedure laid down under the Act of 1908 or resort to the provisions of the new Bill. They may lay the particular case before the Magistrate and then follow the procedure under the Act of 1908, or they may proceed to the High Court under this Bill. My submission is that there must be some certainty on the subject as to the procedure that is likely to be followed in this particular class of cases. Powers should not be conferred on the executive leading to the engendering of suspicion in the minds of the people. The procedure may be A in the case of one individual and B in the case of another. Most of the offences mentioned in the Schedule of the Act of 1908 are the offences mentioned in this Schedule with the exception of 124A, 148, 153A, the sections under the Arms Act, etc., and a few others. In respect of the offences common to both there should be a repeal of those in Act XIV of 1908. The procedure should be certain so that no option may be left to the Government to choose which procedure should be followed in a particular case, or Act No. XIV should be modified and amplified in a way to suit the new condition of things. I think that Part I may be deleted or Act XIV may be usefully modified to suit the altered conditions."

The Hon'ble Sir William Vincent :—" My Lord, I did not intend to speak on this motion and in that respect, I am in much the same position as the Hon'ble Mr. Sarma, but it appears to me that one of the points raised in the speech of the Hon'ble Mr. Patel is such that I should take the earliest opportunity of replying to it. The gravamen of his allegation as I understand it is ' you have got this Act XIV of 1908, why therefore should you want a new Act for the trial of offences ? ' My Lord, the answer is very simple. The procedure under the Bill is entirely different from the procedure prescribed by the Act of 1908. There is no provision in the Act of 1908 for

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a trial at or near the scene of occurrence. Again the Act of 1908 contemplated a commitment procedure which might be *ex-parte*. There was, however, a kind of commitment procedure; that is one of the defects that the Rowlett Committee deprecated as tending to delay the course of justice. Secondly, the evidence which may be adduced in trials under this Bill is different from the evidence which may be adduced in trials under the Act

The Hon'ble Pandit Madan Mohan Malaviya:—" May I correct the Hon'ble Member. Section 4 of the Act says, 'The accused shall not be present during an inquiry under section 3, sub-section (1), unless the Magistrate so directs'. So it is open to a Magistrate to direct that the accused may be present at the inquiry."

The Hon'ble Sir William Vincent:—" That accentuates my point that there is a difference in the procedure under this Bill and the Act of 1908, for there is no previous magisterial inquiry necessary under the Bill. Returning to the question of evidence, the evidence which may be adduced under Part I is materially different from that which may be adduced under the Act of 1908. Hon'ble Members will observe that under Part I of the Bill provision has been made for the examination of the accused as a witness. That is a matter which was not provided for also in the Act of 1908. Finally, the offences for which persons may be tried under Part I of the Bill differ from the offences for which they were to be tried under the Act of 1908. The Act of 1908 is, however, in some respects wider. The provisions of the present Bill can be brought into operation only under specified circumstances which have been recited at considerable length to the Council already. The existence of any such special circumstances is not a condition precedent to the institution of proceedings under the Act of 1908. I have now explained what the differences in the new enactment are. We are not as ignorant as the Hon'ble Mr. Malaviya supposes of this Act of 1908, nor were the Committee; their attention must have been drawn to that Act, for they make a distinct reference to it. The fact is that it was found by experience in Bengal that the provisions of the Act of 1908 were not effective, and it is for that reason that the present procedure has been suggested. I do not intend to deal at length with the other points raised by the Hon'ble Mr. Malaviya. He says that witnesses are not likely to be intimidated, that there is nothing in the causing of inconvenience to witnesses by making them attend frequent trials, that these are not points to which this Council ought to pay any consideration, that the speedy administration of justice is also not a matter of great importance. My Lord, we know that witnesses—honest witnesses—are intimidated. We also think that it is desirable that witnesses should not be interfered with more than is necessary in assisting Government. We have not found that people in the class of life from which witnesses come are usually ready to come forward and give evidence. If the whole of their business is dislocated by constant attendance and frequent delays, then it becomes impossible to get them to give evidence in these matters.

" Finally as to expeditious trial; there was a suggestion made, I do not suppose the Hon'ble Member meant it really, but I ought to repudiate it. It was suggested that in our desire to secure a speedy trial, we were neglecting the obvious necessity for a fair, impartial and careful trial. My Lord, I submit that this Council cannot find anything in the Bill to support this argument. Who can say that a Court consisting of three High Court Judges is likely either to be incompetent to perform its duties properly or not to use its best endeavours in performing them impartially? The fact is that we have found the Act of 1908 ineffective, and for that reason we seek to supplement it by an Act prescribing a short and speedy but careful and impartial trial before the strongest court possible. There is a great point in what the Hon'ble Mr. Sarma said, and that is the existence of these two Acts side by side. Well, my Lord, if this Act had been permanent, it probably would have been desirable to repeal the

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Act of 1908, and we shall even now have to consider that question further, and I am much obliged to Mr. Sarma for drawing my attention to the matter, but I must say I think that the position has been considerably altered by the fact that the present Bill will only be temporary in duration."

The Hon'ble Mr. V. J. Patel :—" My Lord, it has been suggested 1 P.M.
by the Hon'ble the Home Member that the provisions of Act XIV of 1908 have been found to be ineffective. I wish he had quoted instances of delays having taken place owing to the commitment proceedings provided for in the Criminal Law (Amendment) Act, 1908. This Council, before it comes to any conclusion on the desirability of passing this particular Part, must know, is entitled to know, how many cases were tried under that particular Act, and in how many of them such delays took place. Without any definite statement regarding the question before this Council, I respectfully submit the Council is not in a position to judge whether the provisions of the Act have been really found to be ineffective. On the contrary, so far as I can judge, I find that most of the cases after 1908 were, instead of being sent to a special bench, sent to the Court of Sessions and the accused had

The Hon'ble Sir William Vincent :—" May I explain, my Lord? The reason for that is, we found the special bench ineffective, the procedure was not suitable."

The Hon'ble Mr. V. J. Patel :—" So the procedure under the 1 P.M.
Criminal Law (Amendment) Act, according to the statement of the Hon'ble the Home Member was found worse than the ordinary procedure in ordinary courts of law, where you have the full commitment proceedings, the Sessions Court trial with a jury and the appeal proceedings in the High Court. According to the Hon'ble the Home Member's statement, the Act worked more for the benefit of the accused than the existing provisions of the Act. I confess I cannot understand that position at all. So far as the Rowlatt Committee's Report is concerned, they have nowhere in their Report said so. Is it really a fact the procedure under that Act was found to be worse than the ordinary procedure laid down in the Criminal Procedure Code and the Evidence Act? Without any instances to show that the delays that had taken place were so great and so serious that it has been found necessary to supplement the Criminal Law (Amendment) Act by this particular Chapter, we must pause.

"Then again it has been suggested that the commitment proceedings involve an amount of delay. I admit that. Such delay is, according to the Rowlatt Committee's Report due to double examination of witnesses. As I say, the Rowlatt Committee has committed some error there. There is no double examination unless the Magistrate chooses to allow the accused to be examined, as the proceedings are to be *ex-parte*. It is only a question of a day. The Magistrate examines witnesses and sends the accused directly to the High Court. There is no question of any delay. There is no question of a double examination of witnesses, there is only examination-in-chief in the committing Magistrate's court. The cross-examination takes place in the High Court, and I do not see how that would materially delay the proceedings.

"Then, again, it has been suggested that the number of scheduled offences differs from the number given in the Schedule to the proposed Bill. Well, I have carefully examined the proposed Schedule and compared it with the Schedule to the Criminal Law (Amendment) Act. What do we find? The two sections that are proposed to be added now are Sections 124A and 153A. These are the only two additional sections in the present Schedule. Well, my Lord, if the intention of Government was to bring the trials under these two sections also under the Criminal Law (Amendment) Act, the better course for them would have been to bring out openly and straightforwardly an amending Bill asking this Council to consent to the insertion of sections 124A and 153A in the Schedule to the Criminal Law (Amendment) Act. There would have been no difficulty.

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"Then again another point that has been made is that the rules of evidence are different in this Bill from the rules that are laid down in the Criminal Law (Amendment) Act. I submit, my Lord, that here the Hon'ble the Home Member is wrong. In the Criminal Law (Amendment) Act also almost similar rules of evidence have been enacted. It has been provided there that the statement of a witness before a Magistrate is admissible in evidence at the trial if it is proved that the witness is dead or incapacitated on further proof that such death or incapacity has been caused in the interest of the accused. The special rules here also lay down the same thing. I invite the attention of the Council to clause 18 of this Bill which says that—

'Notwithstanding anything to the contrary contained in the Indian Evidence Act, 1872, where—

- (a) the statement of any person has been recorded by any Magistrate, and such statement has been read over and explained to the person making it and has been signed by him, or
- (b) the statement of any person has been recorded by the Court, but such person has not been cross-examined,

such statement may be admitted in evidence by the Court if the person making the same is dead or cannot be found or is incapable of giving evidence, and it is established to the satisfaction of the Court that such death, disappearance or incapacity has been caused in the interests of the accused'.

So special rules of evidence under the Bill are similar to the rules of evidence under the Criminal Law (Amendment) Act. I, therefore, submit that unless it is proved to the satisfaction of this Council that the provisions of the Criminal Law (Amendment) Act have failed in bringing about a speedy trial in anarchical and revolutionary crimes, this Council is not justified in accepting this Part of the Bill. With these few words I hope the Council will see its way to delete this Part.

The motion was put and negatived.

[At this stage the Council adjourned for Lunch till a quarter past two.]

The Hon'ble Sir William Vincent:—"My Lord, I move that clause 3, as amended by the Select Committee, stand part of the Bill."

2-15 P.M.

The Hon'ble Mr. G. S. Khaparde:—"My Lord, the amendment which I wish to move to clause 3 is as follows:—that for the words 'in Council' the words 'in Legislative Council' be substituted. In other words the word 'Legislative' be introduced between the words 'in' and 'Council'. Looked at from that point of view, it is one of the shortest amendments. The reason for this is that in the affairs of men it is not enough always to be in the right. In most cases in private life one decides rightly and is quite happy about it, but in matters where others are concerned, it is not enough to be in the right, one must also appear to be in the right, and this necessity for appearing to be in the right is at the bottom of all the formalities of law and the procedure of allowing a man to have the best counsel he can get, and so on. These formalities at one time were carried much further than they are now. In the Riot Acts in England one reads that before an order to fire could be given the Magistrate had to read out the whole Act, and from that we have the phrase that, when a person becomes angry, they used to say that he read the Riot Act. That is to say there was a formality before giving the order to fire in the case of a flagrant breach of the peace. These formalities are sought now to be removed, at least in the case of particular offences dealt with by this particular Bill, but I believe that although these formalities may be curtailed or done away with, still the necessity for being in the right and appearing to be in the right remains, and for that purpose some formality, not very lengthy, not one imposing a great delay, but yet a formality, so as to assure the people that an endeavour is being made to do justice in the case and

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go about it in a cautious way, is necessary. So we have got to have some formality and in order to have it I have introduced the word 'Legislative' between 'in' and 'Council.' That is to say, before the Governor General in Council proclaims a particular area and applies this Part of the Bill to it, he has got to take the Legislative Council into his confidence. It really is a matter of taking into confidence because a simple Resolution may be introduced that this Bill be applied to a particular area and that resolution will be easily passed. It may give an opportunity to the Hon'ble the Home Member to explain why Government is taking this action, and probably it may lead to a debate, but a short debate, and that will be enough to assure everybody that steps are being taken with great caution and care. This formality to me appears very necessary to inspire confidence among the people.

"There is a further reason for this and that is one which did not occur to me this morning, but was made apparent to me to-day. The Council will probably remember that an attempt was made to define the word 'revolutionary' this morning, and we saw the opposition it met with and also the support it received. When there is a word in the law which has got several meanings, and those meanings insensibly shade from one to the other, one way of confining that particular word to a particular meaning is to define it in the law itself. And as it is urged that that word will have to be used and acted upon, not by a Court, but by the Executive Government, I think we should like to define the meaning of that word. When the Court decides a matter both parties are present with their Counsel and the matter is argued out, so there is very little danger, at least the danger is very much minimised, whereas when action is taken by the Executive, when parties are not present, it is different. It may be that the reports are very good and reliable; it may be that they are exaggerated; it may be that they are wrong, and the executive officers have got to make up their minds on these reports and follow a particular line of action. So that, I think, even in the interests of the executive officers themselves, they would like to see the word carefully defined and made precise so as to be easily acted upon. I think this Council will agree that before any action is taken, it is just as well that the circumstances which have involved the exercise of these powers should be explained and understood and talked about so that the world will know what is going on, and why a particular Act has been made necessary, and why it is being put into force. Giving publicity to it at this stage appears to me very necessary, and so I say that, before proclaiming a district or area, the Governor General in Council should make up his mind and pass a Resolution in the Legislative Council and then proceed to apply it. There is a further reason still. It may be said that the Council may not be sitting at the time or it would involve delay. If the Council happens to be sitting, there would be no delay, because the matter could be introduced as an urgent matter, and your Excellency could suspend the Rules of Business and the thing could be done at once. If the Council does not happen to be sitting and the matter is really so important that exceptional measures should be taken, then the Council could be easily summoned. At any rate we could do as they do in England when Parliament is not sitting and cannot be easily summoned, then the matter is brought before Parliament, seven days I believe was the time allowed by the Act of Parliament, and the matter was placed on the table as the phrase goes. So I think that something similar might be done here. But I should like that it should be that the Governor General in Legislative Council is satisfied, not alone in the Executive Council, where beyond reports and probably some information, they have not access to the general population and any way of finding out what really is going on and knowing it first hand, as we call it in law. They may have heard about it, and yet, not having that personal knowledge of the matter, they may not feel quite certain about it. So they may share the responsibility of that action with the Council, and that is my object in putting forward this amendment.

"With these words, I submit the amendment for the acceptance of the Council."

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The Hon'ble Mr. V. J. Patel :—" May it please your Excellency, I have got a somewhat similar amendment and I should therefore like to accord my hearty support to the amendment of my Hon'ble friend Mr. Khaparde. He has placed the case so clearly and so lucidly before the Council that it is unnecessary for me to add any new arguments. The amendment merely says well, if you are satisfied that there is a case for a Notification, satisfy us also, and then issue it. It asks for nothing more. When you want to issue a Notification, you kindly come and place all the reports that you have got before us and let us also be satisfied. We would also like to take part in it. And, after all, you don't lose much by it. You have got a majority and you will always, even if we be unwilling to consent to the issue of a Notification, be able to issue it just as you pass this Act against our wishes."

The Hon'ble Sir William Vincent :—" My Lord, this, and a number of later amendments to this Bill, raise questions which are to my mind of considerable constitutional importance, and if I deal with them now, I do not propose to speak on the matter at any length again.

" I regard this amendment of the Hon'ble Mr. Khaparde as a not unnatural attempt to control the executive by direct order of the Legislature. But it is nevertheless a departure from constitutional practice. Even if we take the case of the United Kingdom, Parliament does not interfere at all with details of administration, nor does it undertake the business of administration. And the reason for this is, I think, not far to seek. A deliberative body cannot really adequately deal with such matters. An assembly of the nature of this Council is really concerned with questions of policy and principle rather than with the application of the policy, and the responsibility for the application must remain with the Executive Government. The device of using the Legislature to control the application of an Act is, if I may say so, clumsy. The Members of this Council must be lacking in knowledge of the requirements as compared with the Executive Government. There are many papers which cannot be put before all members, and indeed there is much information which, I think, all the Hon'ble Members of this Council would not trouble to read. Further, the consumption of time and labour in placing these matters before Council is really disproportionate to any benefit. The responsibility for the application of these Acts must rest with the Executive Government, and no attempt of this kind on the part of the Legislature to usurp powers which do not really appertain to the Legislature could be accepted.

" Well, my Lord, if this is true of Parliament, and I believe it to be in accordance with constitutional practice, how much more so is it true of this Council, the powers of which are very strictly limited by the Statute? Section 67 of the Government of India Act, 1915, describes definitely what the powers of the Legislative Council are. 'At a meeting of the Indian Legislative Council', it says, 'no motion shall be introduced other than a motion for leave to introduce a measure for the purpose of enactment, etc., etc.' Then it goes on to say: 'Notwithstanding anything in the foregoing provisions of this section, the Governor General in Council may, with the sanction of the Secretary of State, make rules authorising at any meeting of the Indian Legislative Council the discussion of matters of general public interest, and of the Budget', and so forth. Well, the intention of the Statute and the rules framed thereunder is that this body in matters executive and administrative should only act as an advisory body to the Governor General in Executive Council, and it is for that reason that Resolutions of this Council are only recommendatory in character and not mandatory. The real controlling authority over the Government of India is Parliament and the Secretary of State, and it is to them that the Government of India are responsible for the application of the law and, generally, for all administrative acts. And I submit to the Council that it would be subversive of the whole constitutional practice if this amendment

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and these other amendments which likewise give this Council a power of direct interference with the administration were passed.

" I think the Hon'ble Member referred to the Irish Act in his speech. Was that the Act that he mentioned? I am not quite sure if that is so."

The Hon'ble Mr. G. S. Khaparde :—" Yes."

The Hon'ble Sir William Vincent :—" There even there is no provision for the Lord Lieutenant of Ireland taking the previous sanction of Parliament before applying the Crimes Act. The law provides that if he applies the Act and, if the Parliament is at the time sitting, he is to lay a Proclamation before Parliament. If the Parliament is not sitting at the time, then the Proclamation has to be laid before Parliament within fourteen days of the opening of the next Session, but there is no question of the previous sanction of Parliament. So far I have dealt with what I conceive to be the constitutional objections to the procedure which the Hon'ble Member advocates.

" The practical objections are, as I think Members of this Council will admit, equally cogent : the necessity for bringing this Act into operation may be urgent and may occur, if it occurred at all, as likely as not when the Council was not sitting. The Council at present meets at long intervals, and it seems unreasonable that the Government should be deterred from bringing into operation any portion of this Act merely by reason of the fact that the Council is not sitting. " Of course I may be told that the Government could on each occasion summon an emergency meeting for the purpose of considering this question but, I submit, that that would impose an unreasonable restriction on the Executive Government ; it would also involve delay if on every occasion on which this Act is to be applied to the smallest area, we had to have a meeting of Council, and probably find a month later that we had to re-summon the Council, in connection with another area. I hope that Hon'ble Members will see that this is unreasonable. It is always open to them, if this Council thinks that the Act has been unreasonably applied, to bring in a Resolution in this Council, recommending the Governor General to withdraw the notification which he has issued, but I ask the Council to agree with me that both on constitutional grounds and for practical reasons the present amendment cannot be accepted."

The Hon'ble Mr. G. S. Khaparde :—" I agree with one part of the speech of the Hon'ble the Home Member, and it is that they do not impose in Ireland, or even in England for the matter of that, previous sanction ; but they provide for the sanction being taken as early as possible. At any rate they provide an opportunity, I believe, for the matter being discussed, and they provide this opportunity by laying a Proclamation in the House of Commons and by sending it to the Clerk of the Crown. I submit that my object is the same, which is to secure a discussion of the matter. A discussion before the issue of the Proclamation is probably better than discussing it after the thing is done, because once the Government is committed to a particular line of action, it is difficult even for the Government to withdraw from that position. It is also difficult for us to bring in a Resolution, as was suggested by the Hon'ble the Home Member. It appears easy to move a Resolution, but the materials for moving that Resolution generally are not available. They are available only to Government officers or to Hon'ble Members in office ; but to us they are not available. So this *post facto* remedy of moving a Resolution appears to be difficult and inadequate, and that is why I wish to provide for it in this way in this particular amendment ; though in a subsequent part I try to avail myself of this remedy of asking the Executive to lay the Proclamation on the table of this Legislative Council. That was my object in moving this amendment at this stage, and that is all I have to say."

The motion was put and negatived.

[*Mr. V. J. Patel; Rao Bahadur B. N. Sarma.*] [13TH MARCH, 1919.]

The Hon'ble Mr. V. J. Patel:—" My Lord, I formally move that in clause 3 after the words ' he may ' the words ' with the previous approval of the Indian Legislative Council ' be inserted. The matter has been sufficiently discussed, and I do not wish to take up the time of the Council. I merely formally move the amendment."

The motion was put and negatived.

2-38 P.M.

The Hon'ble Rao Bahadur B. N. Sarma :—" Your Excellency, I beg to move that to clause 3 the following provisos be added :—

' Provided that no action shall be taken by the Governor General in Council, without giving the Indian Legislative Council or the Legislative Council of the province in respect of which such a notification is proposed to be made, an opportunity of expressing its opinion by a Resolution passed on the subject :

Provided further that such notification shall at any time after the expiry of one year from the date thereof be withdrawn on the recommendation of the Indian Legislative Council or the Legislative Council of the province in respect of which it may have been made by a Resolution passed by three-fifths of the members of either of the said Councils.'

" These are really two amendments which have been embodied in this amendment of mine for the sake of conciseness and brevity and inasmuch as both pertain to clause 3.

" The several objections which the Hon'ble the Home Member has suggested against the acceptance of the amendment of my friend the Hon'ble Mr. Khaparde and the amendment of my friend the Hon'ble Mr. Patel do not apply to my amendments. I shall deal with the constitutional aspect of them later. The first part of this amendment asks for the acceptance and enforcement of the principle that no man shall be judged unless he is heard. It is proposed by clause 3, and the subsequent clauses having a similar object, that the Governor General in Council should have the power to proclaim to the world that the whole of India or that the whole of a province or a part of a province is in a disturbed state, that anarchy prevails there and revolutionary movements are rife. The honour, the prestige and the good name, therefore, either of India or of a particular province or of a particular district, are vitally involved in this Proclamation. I ask that before the Governor General in Council takes such a very important step which may lead to the casting of a slur on the loyalty of a portion of His Majesty's subjects, an opportunity should be given to the representatives of the people to show that they do not deserve the condemnation which is proposed to be passed on them. Mark you, I do not ask that the recommendation of the Legislative Council should be binding upon the Executive Government at this stage. I only ask that an opportunity should be given for the people to be heard. I could not formulate any other channel than the Legislative Council for the expression of the people's opinion. I, therefore, think that on that ground this amendment can be very strongly supported unless there are practical objections or constitutional objections of so great a character that the principle can or should be sacrificed to the exigencies of the case. Now, one objection that may be taken is that it may not be possible, and that is the strongest objection possibly, and the one that has been urged by the Hon'ble the Home Member, that it may not be possible to place all the confidential papers relating to the subject before the Legislative Council, and consequently any Resolution that may be brought in may not be of that practical value as such a Resolution might otherwise be. My Lord, I would submit that the same question will have to be faced sooner or later—sooner rather than later ; and that no very great object can be gained by the postponement of the discussion which will inevitably follow unless the Resolution is vetoed—no object can be gained, I say, by the postponement of the discussion of such a subject. Supposing the notification is made, at the earliest possible opportunity, the question will be brought up for discussion ; such papers as could be disclosed to the Council would have to be disclosed, and the Government would have to state their case. Would it not be better that that case, so far as it can be formulated, should be placed before the Council with a caution, possibly, by the Member in charge, that there is much

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more which might be said but which sound policy dictates that it be not disclosed, and therefore that the Council should not take it for granted that those are all the materials upon which the Government has acted or is going to act? I would submit that the reasons in favour of such a course are these. The section says that two things are necessary. *Firstly*, if in the whole or any part of British India anarchical or revolutionary movements are being promoted. That is one thing; and *secondly* that scheduled offences in connection with such movements are prevalent to a particular extent, that is number two. It may be first of all that the statement of fact that anarchical or revolutionary movements are being promoted may be questioned. Of course without disclosing any very great details it will be perfectly possible for the Government Member to state the reasons for the existence of the belief on the part of the Government that such movements are being promoted. Members of Council and the outside public would be in a position to know what exactly is meant by the revolutionary movements which are likely to give trouble or are giving trouble. Therefore, there can be no difficulty so far as that aspect of the question is concerned. Then it may be the fact also that scheduled offences are prevalent in that area or in the whole of India; it may be that dacoity is very greatly prevalent, that mischief is being resorted to, that murders are numerous and growing year by year in numbers; these may be facts and it would be possible for Members of the Legislative Council who are acquainted with the particular districts or of the whole of a province to come forward to show that, although it may be a fact that those offences are largely on the increase or largely prevalent, still those crimes have absolutely no connection whatsoever with any revolutionary movement or anarchical movement in that or any other part of India. I lay some stress upon this, your Excellency, because the causal connection between the two is likely to be invoked in a large measure and without a due analysis especially where the executive officer can easily explain the prevalence of a particular crime. A police officer or police superintendent may for the matter of that honestly believe that offences within a particular area which he cannot detect or which he cannot take for conviction can be explained only on the hypothesis that they are connected with the revolutionary movement. A man may be preaching politics in a particular area which may also happen to be a place where offences of a particular character were rife. Nothing would be easier than to connect the two, and it is just possible that the Government when it analyses and finds that A, B and C have preached certain doctrines in a particular area and also the coincidence of certain offences in that particular area, may legitimately agree without anything else being said to the contrary that the two are connected in the way that is suggested by their officers, for after all officers must be the judges on the spot, whereas a little discussion in the Council following a statement of fact may help to clear the situation and give materials to the Government of India and the Local Governments also to pause and see as to whether there is any real causal connection between the two, or whether the increase of crime or the non-detection of crime are due to adventitious causes.

“ Coming to the constitutional aspect of the question there is nothing in this part of my amendment which conflicts whatsoever with the supremacy of the executive in matters of administration. All that I ask for is, that an opportunity which sooner or later would be taken should be given before such an announcement is made.

“ Then I come to the second part of my amendment. The second part of the amendment is that after an order or notification is in force for one year, then if the Legislative Council should by a Resolution passed by a three-fifth majority recommend that that notification should be withdrawn, the Executive Government should be asked to do so. Now, there may be an apparent contradiction, the constitutional theory to which the Hon'ble Member referred in this part; but I submit that there is not. I take it that even after the reformed Councils sit the administration of the branches of law and order and justice would still be with the Executive Government as is proposed to be under the tentative

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reform proposals. It is at present so. But what I say is that it is not the normal administration of justice that would be interfered with by the Legislative Council by means of a Resolution, but that we in empowering the Executive Government with extraordinary powers suited only to specific occasions depriving the people of their liberties under certain conditions, that we the Legislative Council subject those powers which are conferred upon the executive in particular ways, that is, the powers are subject to those limitations; therefore, there is no question of the Legislative Council interfering with the administration of the powers which are conferred by the Legislative Council upon the Executive. What we say is in giving the powers we subject those powers to those limitations. I do not see in any way whatsoever any conflict, if the grant of these exceptional powers is within the competence of this Legislature in executive action being controlled in particular cases especially of this drastic character. I, therefore, accepting the theory of the Executive Government's powers, see nothing whatsoever in my amendment which conflicts with the enforcement of that theory in the present or the future. Then I do not say that an ordinary majority would do. I put it that an extraordinary majority of $\frac{2}{3}$ that would amount to $\frac{3}{4}$ of the non-official Members of the Council, because we take it that even if the Councils are enlarged there would be still an official element, therefore it would be $\frac{3}{4}$ of the non-official element in the Council, should agree to a particular Resolution before they recommend it for adoption or before it is binding upon the Executive Council. You may ask 'Why should not the Council ask for a repeal of the Act at the time?' I have my own grounds for not saying it. I accept it now that the Legislative Council are going to keep the Act in force for "three years only. I only want the notification to be withdrawn in a particular case or particular cases under special circumstances which would be brought to prominent notice by the Legislative Council in the course of their discussions; but the Government would still have the power after withdrawing that notification to issue another notification should circumstances require it. Therefore this does not prevent the Government from giving the people an opportunity of restating their case under altered conditions; I do not mean to say under the same conditions, under altered conditions coming to the Council. I think, my Lord, there must be some reality in the exercise of the control of the Legislative Council over the powers which have been given to the Executive Government in this drastic fashion, and I think there is absolutely nothing wrong in the suggestion that I have made. It may be said that I have given an alternative power to the Imperial Legislative Council and to the Provincial Legislative Councils. My object was this: the Government of the provinces is naturally, I suppose, at present under the control of the Government of India and will, I take it, be also after this Bill is passed under the control of the Government of India. Therefore it is in conformity with the constitution of the country that the Legislative Council here should have power to interfere in a case when it thinks fit to do so; but ordinarily it would not unless the whole of India is to be included in the notification, thereby sully the fair name of India. The whole of India is to be included in the notification and if it is only a part of the province the question would legitimately arise in the first instance in that Council. The amendment is worded elastically with the object of conforming to the traditions and constitution of the Provincial Governments and the Government of India and the Imperial Legislative Council, and at the same time to give an opportunity to Provincial Councils to express their views and opinions on matters that particularly appertain to them. If there should be any technical difficulty in the wording that is a matter that can be set right, but it is the principle underlying that I hope will be accepted."

The Hon'ble Sir William Vincent:—"My Lord, I must oppose this amendment for exactly the same reasons that I gave in the previous case. The main difference in this amendment is that the Hon'ble Member proposes that the action of the Governor General in Council should be controlled by the Provincial Legislative Council as well as by the Indian Legislative Council. I do not think that this suggestion will commend itself to many Members here.

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The second part of his amendment really gives mandatory effect to a Resolution of this Council which is exactly contrary to the spirit of the rules and of the Statute. I may add also that the delay in issuing the notification which the procedure described by the Hon'ble Member would entail would be a serious obstacle to public business. Finally, I should like to repeat that where responsibility is there power must be. The responsibility for maintaining law and order in this country is with the Governor General in Council and they are responsible to His Majesty's Government. If they have that responsibility, they must have the power to enforce it."

The Hon'ble Rao Bahadur B. N. Sarma :—" My Lord, I have nothing more to say."

The motion was put and negatived.

The motion that clause 3, as amended by the Select Committee, stand part of the Bill was put and agreed to.

The Hon'ble Sir William Vincent :—" My Lord, I move that clause 4 stand part of the Bill."

The Hon'ble Mr. V. J. Patel :—I beg to move the following amendment that in clause 4 (1) after the words 'it may' the words 'after hearing the person concerned' be inserted. The clause will then read :—'Where the Local Government is of opinion that the trial of any person accused of a scheduled offence should be held in accordance with the provisions of this Part, it may, after hearing the person concerned, order any officer of Government to prefer a written information to the Chief Justice against such person.' The Council has just disposed of two amendments seeking to provide that the notification under clause 3 should be issued with the previous approval of the Legislative Council. It has also disposed of another amendment of my Hon'ble friend Mr. Sarma that before the issue of a notification an opportunity should be given to the representatives of the people to express their views. These two amendments having been disposed of, the Local Government as the clause stands on being satisfied that the trial of any particular person should be held in accordance with the provision of this Part will have the power to order any officer of Government to prefer a written information to the Chief Justice against that person. All I ask is that, when the Local Government on information from the police or otherwise is of opinion that a trial of any person should be held under this Part, that person should be given an opportunity of stating why no information should be laid against him. An opportunity of having his say in the matter should be given to him. I trust that this proposal will not be objected to by the Hon'ble the Home Member."

3-5 P.M.

The Hon'ble Sir William Vincent :—" My Lord, I should have been glad if I could have accepted this amendment, but I am afraid I cannot. It was only a few minutes ago that the Hon'ble Member cited, with approval as I understood him, the Act of 1908. May I point out to him that under that Act there is no right such as is now suggested? The reasons which actuate the Government in this matter are that the trial will be held before three High Court Judges only if, in the opinion of the Government, that order is necessary in the public interest and for the preservation of law and order. It is not as if the accused was going before any incompetent tribunal or any tribunal that is not likely to do him ample justice. I have not heard any complaints against the tribunals set up under the Act of 1908, and in this case the Judges will be of the same class. Another point is that one of the objects, in fact the main object of this Part of the Bill, is to provide for an expeditious trial of persons, and such expedition is defeated by preliminary proceedings of this kind. Directly you have a preliminary hearing you have the appearance of counsel, pleaders, affidavits, etc. Further, it would be very difficult to decide what particular officer should hear on behalf of the Local

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Government an application of this character. If there was any question of prejudicing the accused by an order under this Part there might be something to be said for the amendment, but actually the accused will go before a stronger tribunal than is ordinarily the case. I must, therefore, oppose the amendment."

The Hon'ble Mr. V. J. Patel:—"My Lord, I have only one word to say on this point. It is said that the proceedings would be lengthened because of the appearance of a pleader. As to that I would only say this that there is no provision for a pleader to appear as of right. I do not ask for such a right. The pleader would appear in cases where he is permitted to appear by the Local Government. My point is this, why are these provisions necessary? When there is ample provision why come here and ask for further legislation?"

The motion was put and negatived.

The Hon'ble Mr. V. J. Patel:—"My Lord, I move that in clause 4 (2) after the words 'any person' the words 'whose case is under inquiry before a Magistrate or' be inserted.

The amended clause will run thus:—

'No order under sub-section (1) shall be made in respect of, or be deemed to include, any person whose case is under inquiry before a Magistrate or who has been committed under the Code for trial before a High Court, or a Court of Session,' etc., etc.

"What I want, your Excellency, is this, that the cases which have already been sent up by the police to a Magistrate for inquiry should not be touched by the notification. I shall give one illustration. Supposing two cases of some scheduled offences are pending before a Magistrate and simultaneous inquiry is being proceeded with in both. Suppose they are finished on one and the same day and the Magistrate writes his order of committal in one case and has not been able to finish his order of committal in the other, say the notification is issued on the next day. It means that the man against whom the order of committal is already passed will have a differential treatment under the clause as it stands. Difficulties of this kind will arise, and two persons similarly situated, will be differently treated. When the case is already before a Magistrate there is no justification why the Magistrate should be deprived of his jurisdiction and the case should be taken away from him and tried under the provisions of this Part. I, therefore, respectfully submit that cases which have already been sent to the Magistrate before the issue of a notification should not be dealt with under the provisions of this Part."

The Hon'ble Mr. G. S. Khaparde:—"My Lord, I have an amendment on the same point, and though it is not exactly in the same words, at any rate the object is the same. My amendment is that in clause 4 (2) after the words 'Court of Session' the words 'or has been placed before a Magistrate' be inserted. It comes to the same thing, though my reason is different from what my Hon'ble friend Mr. Patel has urged. My reason is that when a Court is seized of a case where a case is put before a Magistrate, it can only be removed from his cognisance by the order of a superior Court, that is to say, the High Court can transfer it, but it has got to go to a Magistrate again. The principle, of the law, as I understand it, is that once the case is before a Magistrate, another Magistrate of equal power may have to try it, generally it does not go to a Magistrate of inferior power, it can only be taken away from him by an order of the High Court. In legal language I suppose it is said that when a Court is seized of a case and when a Magistrate has taken cognisance of a case, nobody can interfere with it except a judicial authority. In this connection even if a case is before a Magistrate, this section appears to empower the Local Government to take that case away from him and make it over to the Special Tribunal. This, I think, infringes the principle of which I was speaking, namely, that once a case is before a Magistrate nobody can

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interfere with it except a higher judicial authority and it goes to nobody except to judicial officers.

" Another argument in favour of the amendment is that once a matter has gone to the Courts it is not desirable to take it away and put it under executive jurisdiction. The tendency of modern legislation is not to combine the powers of the executive and the judiciary in one and the same person. And there is the inconvenience pointed out by Mr. Patel in the case of a person having two cases against him. One case has been committed, and before the other case has been committed, this order of the Local Government arrives. Then what is to be the result? They have to arrange it somehow or other. To avoid cases of this kind and difficulties which may arise in the administration of the law, I propose that once a case has been put before the Magistrate and has gone to the ordinary judiciary, it should not be brought under the provisions of this section. This is what I have to say in support of my amendment, and I speak now so that I need not make any speech later and my amendment may be put along with Mr. Patel's amendment."

The Hon'ble Mr. C. A. Kincaid :—" My Lord, I do not want to take up the time of the Council for more than two or three minutes, but in the course of these two or three minutes I shall try and show that there are one or two good reasons, at least what appear to me to be good reasons, for rejecting these two amendments and keeping the Bill as it stands. Now the underlying facts of this amendment are these : Under clause 4, section 1, of the Bill under certain circumstances the Local Government can lay information to the Chief Justice. By clause 5 of the Bill the Chief Justice then constitutes a bench of three High Court Judges to try the case. Section 4, clause 2, however, lays down that where a case has already been committed to a Sessions Court or to a High Court, no information shall be laid about it by the Local Government to the Chief Justice. Now the first point I will put before the Council is that there is a precedent for that. In section 2 of Act XIV of 1908 you have almost an exactly similar wording. Sessions cases committed to the High Court and the Sessions Court are referred to, but cases that come before the Magistrate are left out. When I was in Bombay many years ago attached to the Legal Remembrancer's Office it was the rule of that office that if you had a good precedent you ought to stick to it, and I think the Hon'ble Mr. Moncrieff Smith will agree with me that it is a good rule. If you have a single clause or section it is always risky to add to it, as the addition may become a pitfall or a snare. The fact, therefore, that there is the precedent of Act XIV of 1908 is a very good reason for following it.

The second point is this : Under clause 8 of the Bill it is laid down that the procedure prescribed for the trial of cases by this special bench is the procedure prescribed for the trial of warrant cases by Magistrates. Now every lawyer in this Council knows that there is a good deal of difference between the procedure laid down for the trial of Sessions cases and that prescribed for the trial of warrant cases. Therefore, if you should take a Sessions case, already begun, from a Sessions Court or a High Court and give it to the special bench to try, you would not only have a change of Court but a change of procedure. That would be an anomaly and might be to the prejudice of the accused and his advisers. But where a case has come before a Magistrate and has been transferred to the special bench, the Magistrate and the special bench both being bound by the rules of procedure, namely, those prescribed for warrant cases, there would not be that anomaly.

" My third point is this : Under section 350 of the Criminal Procedure Code, where a Magistrate takes over a part-heard case (a case in which his predecessor has heard some evidence), he need not hear all the witnesses *de novo*, but can convict the accused partly upon such evidence as he himself hears and partly upon the evidence taken down by his predecessor. Now as I read this Bill in conjunction with the Criminal Procedure Code, it seems to me, of course it is a point on which there is some doubt, but it seems to me, that when a case has been transferred from a Magistrate to a special

[*Mr. C. A. Kincaid ; Mr. G. S. Khaparde ; The President ; Mr. V. J. Patel.*] [13TH MARCH, 1919.]

bench, the special bench being bound by the rules of procedure prescribed for the trial of warrant cases, would be empowered to take advantage of section 350. Therefore they would be able to save all the labour and all the time involved in taking evidence twice over. There is no corresponding section where a Sessions case is transferred; therefore if a Sessions case were transferred to a special bench, it seems to me that the special bench would have to go over all the witnesses over again and that there would be a great waste of time and energy.

"I will now shortly refer to the possibility which my Hon'ble friend Mr. Patel mentioned, namely, where two cases have been tried simultaneously by a Magistrate and the order of committal has been passed in one case, but had not been passed in the other, and where in the short interval between the evening of one day and the morning of another day the Governor General in Council has introduced Part I into the district. Well, my Lord, it is not only in Sessions cases that the one is taken and the other is left, and I do not think there would be any very great harm if this somewhat improbable incident occurred. I do not very well see how the learned Magistrate could be trying two cases simultaneously, and it seems almost incredible to suppose that, in the interval between one evening and the next morning, the Governor General would satisfy himself of the existence of a revolutionary movement and the occurrence of scheduled offences requiring speedy trial. I do not think that is a case likely to arise. In any case if it did arise what would happen? Nothing very grievous; in one case the accused person would be tried in the ordinary way and in the other case by a bench of three Judges of the High Court of Bombay or Calcutta, as the case may be.

"Now my Hon'ble friend Mr. Khaparde has laid down two principles. One is that only a judicial officer should transfer. Well, as a matter of fact, the District Magistrate is in a sense a Magisterial officer, but he is also the executive head of the district and he constantly transfers cases from one sub-divisional Magistrate to another. Mr. Khaparde also laid down the principle that when a case is brought to the Judicial Department it should not go out of it. That may be a counsel of perfection. But even if it is taken from the Magistrate for a moment by the action of the Governor General in Council, it still goes back a very short time afterwards to the Judicial Department. There is no permanent transfer of a case from the Judicial Department, and therefore it seems to me that the argument of the learned gentleman is purely academic. I mentioned, my Lord, the disability which exists in the case of transferred Sessions cases and which does not exist in the case of a case transferred from a Magistrate to a bench of judges. On the other hand, there is this great advantage, that no matter how eminent and how experienced a Magistrate may be, he cannot have more authority or more competence than a bench of three High Court Judges; thus both the accused and the Crown will gain by the transfer of the case from his court under clause 4."

The Hon'ble Mr. G. S. Khaparde :—"If I have your Excellency's permission I should like to say one word."

His Excellency the President :—"We are not discussing your amendment; we are discussing Mr. Patel's."

The Hon'ble Mr. G. S. Khaparde :—"I only wanted to explain one point."

His Excellency the President :—"A personal explanation?"

The Hon'ble Mr. G. S. Khaparde :—"No."

8-18 P.M.

The Hon'ble Mr. V. J. Patel :—"I am really surprised that my Hon'ble friend Mr. Kincaid should think that it would be to the advantage of the accused whose case is before a Magistrate, that his case should be transferred

[13TH MARCH, 1919.]

[*Mr. V. J. Patel; The President; Mr. G. S. Khaparde; Rao Bahadur B. N. Sarma.*]

to the tribunal for disposal. He forgets that if the case before the Magistrate is allowed to proceed in the ordinary way it will be committed to the Court of Sessions, where he will have the advantage of a jury. He also forgets that on conviction he will have the right of appeal, and yet he thinks that if the case is sent to the Special Tribunal from the Magistrate, it will be an advantage, as if these provisions are enacted for the advantage of the accused. My Hon'ble friend Mr. Kincaid seems to think that in a case in which the whole evidence has been recorded by the Magistrate the tribunal to whom the case is transferred will be at liberty to read the evidence already recorded and will pass final orders. Well, that is another reason why I say such cases should not be dealt with under the provisions of this Act. Suppose a case is completed in a Magistrate's court, and the notification comes into force, before the order of committal is written, all that remains for the tribunal is to pass orders on the papers recorded by the Magistrate. That is the procedure that I object to. It will do an amount of harm and prejudice to the accused person, and I respectfully submit that such a procedure should not be allowed. After the case is fully gone into by the Magistrate, if the notification is issued, what will happen? Although the police have fully investigated the case and although the Magistrate has gone through the whole case, the procedure will be that now information will have to be laid before the Chief Justice. Now, is that a procedure at all desirable in cases which have already been investigated by the police and inquired into by the Magistrate? Under these circumstances, I submit the Council will see its way to accept this small amendment."

The motion was put and negatived.

His Excellency the President :—" Mr. Khaparde, do you wish to move your amendment ? "

The Hon'ble Mr. G. S. Khaparde :—" I did not intend to speak, but now I shall speak for two minutes and these two minutes I shall take to answer the two objections that were taken by my Hon'ble friend Mr. Kincaid. One is that to controvert my statement that once a case gets into the hands of the judiciary it should not pass into the hands of the executive, he said the District Magistrate often transfers cases, but the District Magistrate is a Magistrate and not an executive officer for the time being, so that objection does not hold I think.

" The other principle that I endeavoured to make out was that a case always goes through the judiciary and nobody else.

" In this case the interference as it is sought to be made would be from the Local Government or the Imperial Government, but not from the judicial authority.

" The third point which I wish to lay stress upon—and it is rather important—is in the case of part-heard cases. Magistrates can certainly dispose of the case on the evidence already recorded, but, I believe, the accused has also the right of demanding a trial *de novo* and he would not be able to claim a trial *de novo* here. These are practical difficulties which will arise and it is better to meet them beforehand. Therefore, I have submitted this proposal that when a case has been put before a Magistrate, it should not be sent to the Special Tribunal but left to be disposed of by the ordinary law of the land."

The motion was put and negatived.

The Hon'ble Rao Bahadur B. N. Sarma :—" My Lord, I do not propose to move my next amendment."*

* That in clause 4 (2) after the words " Court of Sessions " the following words be inserted :—

' or is undergoing a trial in respect thereof before a Magistrate.'

The amendment was by leave withdrawn.

[*Mr. V. J. Patel; Sir William Vincent; Mr. H. Moncrieff Smith; Mr. Kamini Kumar Chanda.*] [13TH MARCH, 1919.]

The Hon'ble Mr. V. J. Patel :—" My Lord, I beg to move ' that in clause 4 (2), for the words ' whether such offence was committed before or after ' the words ' if such offence was committed more than three months before ' be substituted. The clause will then read :—

' No order under sub-section (1) shall be made in respect of, or be deemed to include, any person who has been committed under the Code for trial before a High Court, or a Court of Session, but, save as aforesaid, an order under that sub-section may be made in respect of any scheduled offence if such offence was not committed more than three months before the issue of the notification under section 3 '."

The Hon'ble Sir William Vincent :—" No, no. There is no ' not ' in the amendment."

The Hon'ble Mr. V. J. Patel :—" I wish I could see the original."

The Hon'ble Sir William Vincent :—" I took the trouble to have it looked up."

The Hon'ble Mr. V. J. Patel :—" I do not know whether it exists in the original; I do not wish to press it if the word ' not ' does not exist in the original."

The Hon'ble Mr. H. Moncrieff Smith :—" The Hon'ble Mr. Patel's amendment has been verified; it is as it stands in the list."

The Hon'ble Mr. V. J. Patel :—" Then I do not press it."
The amendment was by leave withdrawn.

8-30 P.M.

The Hon'ble Mr. Kamini Kumar Chanda :—" My Lord, I beg to move—

" That to sub-cause (4) of clause 4 the following be added :—

' calling upon him to show cause within such time as may be fixed by the Chief Justice why the trial should not be held in accordance with this Part. The Chief Justice may, if he thinks proper, extend such time on the application of the accused.'

" After the Local Government or officer deputed by the Local Government has filed an application before the Chief Justice, the clause says :—

' The Chief Justice may by order require any information to be amended so as to supply further particulars of the offence charged to the accused, and shall direct a copy of the information or the amended information, as the case may be, to be served upon the accused in such manner as the Chief Justice may direct ' (and if my amendment is accepted) ' calling upon him to show cause within such time as may be fixed by the Chief Justice why the trial should not be held in accordance with this Part. The Chief Justice may, if he thinks proper, extend such time on the application of the accused.'

Well, my Lord, the principle of this matter has been disposed of so far as it related to the action of the Local Government, and it was lost. I have no reason to believe that my amendment will receive a better fate, but still I must place it on record.

" My Lord, it seems to me this is a very reasonable proposal. When you are going to take away the jurisdiction of the ordinary Court, deprive a man of the safeguards which an ordinary trial affords to him, the safeguard, for instance, of the commitment proceedings, of a jury trial, of an appeal, when you are taking away all these things from him, why not hear him before the final order is passed? You are not bound to accept what he prays for, but I say do hear him. Strike but hear. This is the amendment I wish to place before the Council."

The Hon'ble Sir William Vincent :—" My Lord, I am afraid that this amendment, though possibly not so intended, would really have the effect of frustrating a great object of the Bill which is to secure an expeditious

[13TH MARCH, 1919.] [Sir William Vincent; Mr. Kamini Kumar Chanda.]

trial. I have tried to explain repeatedly that the prisoners in this case will be put before a very strong Court, as good a tribunal as we could possibly choose, namely, three Judges of the High Court, and the reasons for which the prisoner is put before that tribunal are reasons of State and affecting the public interests. The Chief Justice cannot be in a position to know whether the requirements of the public peace or the state of the country make a speedy trial by this tribunal necessary. It is not as if the men were being put before an incompetent or other than a very impartial and strong tribunal. If I may refer again to this Act of 1908 of which we are said to be so ignorant, may I say that there is no provision there at all similar to the proposed amendment, and I have never heard of any injustice occurring by reason of the omission of it."

The Hon'ble Mr. Kamini Kumar Chanda:—"Just one word, my Lord, with reference to the objection that has been raised by the Hon'ble the Home Member that the Chief Justice may not know the grounds which render a speedy trial necessary. I would ask what is there to prevent these facts being placed before the Chief Justice by the Local Government? We do not ask for an *ex parte* order. Let all the facts be placed before the Chief Justice. Then, no doubt, it will be a great luxury which the accused will have of being tried by three High Court Judges, but will he be able to pay for the luxury which a trial before these three High Court Judges will entail? I do not think the objections urged by the Hon'ble the Home Member are very convincing."

The motion was put and negatived.

The Hon'ble Mr. Kamini Kumar Chanda:—"My Lord, I beg to move—that the following sub-clause be added to clause 4:—

'(5) The Chief Justice may direct that the accused, if in custody or under arrest, be produced before him and when he is produced before him, or without directing that he be produced, order that he be admitted to bail.'

"My Lord, there is nothing in this Bill to show where the accused will be or in what condition when the application will be made before the Chief Justice. I presume he will be in the custody of the Government securely lodged in the lock-up. But it is not enough to know where he will be or what his condition will be. My submission is that before he is called upon to stand his trial the question of his admission to bail should be decided. It may be that the offence with which he is charged is bailable because you will find a long list of offences given in the Schedule, many of which are bailable, and although it may not be bailable, still the circumstances may be such as not only to justify a man's admission to bail, but to make it eminently desirable that he should be on bail. Therefore, my Lord, I think that this is a matter that ought to be made clear, and my submission is that the Chief Justice ought to have full power to deal with this matter and ought to be empowered to pass orders for bail."

The Hon'ble Sir William Vincent.—"As I have told the Hon'ble Member before this meeting, if he will withdraw this particular amendment, I am quite prepared to insert—if he will move an amendment or even if the Council will allow me to move an amendment—an amendment in clause 19 (2) which will meet the contingency to which he adverts, and will enable the Chief Justice to allow bail in these cases. As a matter of fact, this goes a little further than the Act of 1908, but it seems to me to be a very fair provision. I believe I am right in saying that the Hon'ble Member is prepared to accept it."

The Hon'ble Mr. Kamini Kumar Chanda:—"My Lord, so far as that is concerned, I am perfectly willing to accept the Hon'ble the

[*Mr. Kamini Kumar Chanda ; The President ;* [13TH MARCH, 1919.]
Sir William Vincent ; Mr. V. J. Patel ; Rao
Bahadur B. N. Sarma.]

Home Member's suggestion We must be thankful for small mercies. I understood from the Hon'ble the Home Member that the Government are prepared to accept the principle. I therefore beg to withdraw my amendment ; but in doing so I cannot resist the temptation of relating a small story here."

His Excellency the President :—" Perhaps the Hon'ble Member will refrain this afternoon."

The amendment was, by leave, withdrawn.

The motion that clause 4 of the Bill, as amended by the Select Committee, stand part of the Bill was put and agreed to.

The Hon'ble Sir William Vincent :—" My Lord, I move that clause 5 of the Bill, as amended by the Select Committee, stand part of the Bill."

The Hon'ble Mr. Kamini Kumar Chanda :—" My Lord, I have this amendment to clause 5 :—

'That in clause 5 after the words ' to him ' the following words be inserted :—

and after considering any cause shown by the accused and further inquiry, if any, which he considers necessary.'

" This is merely a consequential amendment, my Lord. As my amendment* has been rejected, it is not necessary for me to move it. I therefore beg leave to withdraw this amendment."

The amendment was, by leave, withdrawn.

The Hon'ble Mr. V. J. Patel :—" My Lord, I beg to move :—

'That in clause 5, for the words ' the Chief Justice shall ' the words ' the Chief Justice may after hearing the accused ' be substituted.'

The Council will see that I do not desire that the Chief Justice should be empowered to make any inquiry whatsoever. All I want is that if on the face of the information laid before the Chief Justice, there is no case to go to the special tribunal, the accused should be allowed an opportunity to have his say in the matter and the Chief Justice to be empowered to throw out the information. I submit the Council ought to allow an opportunity to the accused person to show that on the face of the information there is no case against him. With these few words I move this amendment."

The Hon'ble Sir William Vincent :—" My Lord, I have nothing to add to the argument that I used in respect of a previous amendment of exactly the same character. The Chief Justice is not, and cannot be, in a position to know whether the requirements of the country necessitate a trial under this Part or not. I must therefore oppose the amendment."

The motion was put and negatived.

The Hon'ble Rao Bahadur B. N. Sarma :—" My Lord, I beg to move that in clause 5 after the words ' three of the ' the word ' permanent ' be inserted. In substance it would be that the Chief Justice should appoint three permanent Judges of the High Court. It is a matter of some importance and a matter not free from difficulty. I ask that the Chief Justice should select three permanent High Court Judges in pursuance of the principle enunciated by the Rowlatt Committee in paragraph 182 of their Report, with a view to inspire confidence in the public, and in order that the administration of justice may not be exposed to the criticism that officiating judges appointed for

* See page 544, *supra*.

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[*Rao Bahadur B. N. Sarma; Dr. Tej Bahadur Sapru.*]

the purpose should have control in such matters. It has been suggested in the report that Judges of the High Court should be asked to try the cases. What they say is this:—

‘It seems to us inadvisable that these tribunals should to any extent be composed of persons not already members of the judiciary but selected by the executive for the purpose of the specific case. Nothing that we have seen suggests that the special tribunals hitherto appointed have been unfair towards the accused, but we think the objections in principle cannot be overlooked.’

“Now in giving effect to that recommendation there are considerable difficulties to be faced. The High Court may at any time consist of permanent Judges, of acting Judges and of temporary Judges. The temporary Judges may have been appointed or may be appointed to dispose of arrears of work generally, or may be appointed in view of special exigencies arising, such as the trial of cases of this description. Now these officiating Judges may be appointed by the Government for a particular case, or they may be appointed generally for the purpose of these cases. But the trouble is, once they are appointed officiating Judges of the High Court, should a number of cases arise after the trial of the particular case is over, there would be nothing to prevent cases under this Act that might come up thereafter in the High Court from being referred to the temporary judge? I think that in principle there ought to be no distinction made between one Judge of the High Court and another Judge of the High Court. I am strongly against the enforcement of any principle which would vitiate the sound maxim of the perfect equality of the Judges. But once you appoint officiating Judges to clear off arrears, the criticism that these Judges are appointed by the Government with reference to their particular tendencies would still remain, and they would be exposed to the charge that being only acting Judges or officiating Judges they may unconsciously be biassed by the hope of being made permanent or influenced by the fear of incurring the displeasure of Government. I am not stating that any Hon’ble Judges of the High Court would be actuated in practice by such considerations. I am not suggesting that for a moment. But the members of the Rowlatt Committee as well as the public, I think, are perfectly justified in asking that the administration of justice should be above suspicion. Therefore our object must be to prevent officiating Judges from trying these specific cases. Well, then, if we are to prevent these Judges from trying such cases, what is to be done? There seems to be only one way and that is to rely upon another principle, namely, that is in providing for special tribunals for a specific purpose we contemplate the trial only by permanent Judges of the High Court. That is the only way to escape from that dilemma of not drawing a distinction between one Judge of the High Court and another. We contemplate only permanent Judges of the High Court because they are always there. We constitute them as special tribunals, having regard to the particular exigencies of this piece of legislation. We are not thereby infringing the generally accepted maxim that no distinction should be drawn between one Judge and another. I hope therefore that in asking for the constitution of a bench of three permanent Judges of the High Court, we are not deviating from that maxim, while at the same time we are safeguarding ourselves against the just suspicion, or at any rate, against the suspicion of the public that officiating Judges may have too much to do in the trial of cases of this description. I submit, My Lord, as I have said, the point is not free from difficulties; but I think in the interests of the administration of justice and on this specific ground that we are constituting new tribunals for a particular purpose, there would be nothing wrong in providing for the appointment of three permanent Judges of the High Court to try cases under this Act.”

The Hon’ble Dr. Tej Bahadur Sapru:—“My Lord, I desire ^{3-45 P.M.} to support this amendment of my Hon’ble friend, Mr. Sarma. I think that it is not fair to the accused, not fair to the officiating Judges of the High Court and not fair to the Government, that a trial like this should take place

[*Dr. Tej Bahadur Sapru; Mr. Surendra Nath Banerjea; Sir William Vincent; Sir Verney Lovett; Rao Bahadur B. N. Sarma.*] [13TH MARCH, 1919.]

before Judges who have yet to be confirmed. Now what is the charm about a permanent Judge of the High Court? The charm is not that he is necessarily abler than another Judge, but that he is thoroughly independent; he has got no favours to expect and no frowns to fear from any one. If you really want to inspire confidence in trials like these by Judges of the High Court, it is only fair that you should give us, if I may use the expression, *pucca* Judges of the High Court, not men who have still got to be confirmed, a trial by whom will not inspire, to my mind, the same degree of confidence as a trial by Judges who have already been confirmed."

The Hon'ble Mr. Surendra Nath Banerjea:—"My Lord, I desire to support this amendment. I need not recapitulate the reasons which have been urged. I remember that this point was mentioned in the Select Committee, I think, by my Hon'ble friend, Pundit Madan Mohan Malaviya, and if my memory serves me right, the Hon'ble the Home Member was inclined to favour the proposal.....

The Hon'ble Sir William Vincent:—"May I rise to a point of order, my Lord. I have always understood that proceedings in Select Committee are confidential save in so far as they are disclosed in the Report; in any case my memory does not coincide with that of the Hon'ble Member."

The Hon'ble Mr. Surendra Nath Banerjea:—"I will withdraw that reference to the Select Committee. I draw from my own resources, and I will say that so far as my impressions go without reference to the proceedings of the Select Committee, I was under the belief that the Hon'ble the Home Member was inclined to accept.....

The Hon'ble Sir William Vincent:—"May I rise again to a point of order and ask on what occasion I made the statement to the Hon'ble Member?"

The Hon'ble Mr. Surendra Nath Banerjea:—"In that case I should be disclosing a proceeding which you do not want me to disclose. But I stand upon absolutely unassailable ground in expressing the impression that I have formed. I do think apart from what passed in Select Committee which may be confidential, the reasons in favour of the amendment seem to be absolutely unassailable, and it strikes me that in a matter of this-kind my Hon'ble friend and the Government may see their way to accede to the proposal which has been put forward. It would inspire confidence and, I think, it is the right thing to do, and therefore I appeal with some little confidence to the Hon'ble Member, apart from the proceedings of the Select Committee, to accede to the amendment."

The Hon'ble Sir Verney Lovett:—"My Lord, it is necessary that I should say a few words just to explain what the Rowlatt Committee really meant. Their meaning was somewhat misrepresented, no doubt unintentionally, by my friend, Mr. Sarma, when he spoke on the 7th of February. He said: 'There can be no doubt that the Rowlatt Committee meant that acting Judges should not be appointed to these tribunals. That is not what the Rowlatt Committee meant.....

The Hon'ble Rao Bahadur B. N. Sarma:—"May I just say, my Lord, one word of explanation. I did not say acting judges; I meant Judges appointed *ad hoc*."

The Hon'ble Sir Verney Lovett:—"I will quote exactly what the Hon'ble Member said directly. What the Rowlatt Committee wrote was this. At the end of their paragraph 182 they say: 'Substitutes can be

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[*Sir Verney Lovett ; Mr. C. A. Kincaid ; Sir William Vincent ; Mr. Srinivasa Sastri.*]

appointed for the judges called away, and if there is no power it can be obtained. Substitutes, however, ought not to try these cases.' What they meant was that substitutes appointed *ad hoc* should not be appointed to try these cases. They did not mean that judges who were already acting on High Courts should not be appointed to try these cases. They did not intend to interfere with the discretion of the Chief Justice in such matters. My Hon'ble friend, Mr. Sarma, said the following on the 7th of February. He was referring to a member of our Committee. 'I have the highest respect for my distinguished friend, a Judge from Madras, and I say from my knowledge of him that he could not have allowed any corrupt or personal motives to creep into his decision. But still the Rowlatt Committee has said that the future is to be safeguarded by permanent judges of the High Court being placed on these tribunals, thereby showing distinctly their opinion that Government were not altogether happy in choosing an acting man'. Well, my Lord, the Rowlatt Committee did not say this or did not mean what the Hon'ble gentleman thinks they meant. They certainly never dreamt of showing distinctly an opinion which they never for one single moment entertained."

The Hon'ble Mr. C. A. Kincaid :—"I wanted to say just one word, my Lord. Since the Simla Session of this Council last year, I have been a member of a High Court which contains four judges, of which not one single member is permanent. In these circumstances Mr. Sarma's proposal for three permanent judges is absolutely impossible."

The Hon'ble Sir William Vincent :—"My Lord, there is in the report of this Committee, as far as I understand it, no suggestion that permanent judges only should be appointed on these tribunals. Further, I would point out that we have not provided in the Bill that the Executive Government should choose the judges for this duty. The judges will be chosen by the Chief Justice himself. We have followed exactly in this, I believe I am correct in making this statement, if not, the Hon'ble Member will correct me, the precedent of the Act of 1908. There is no distinction as far as I know in the powers of an officiating temporary or permanent judge. They have exactly the same authority in the matter of hearing appeals in matters of life and death, and they can inflict any sentence that is authorised by the law. I do not think that it can be said with any justice that an officiating judge of a High Court is open to any suspicion of dishonesty or liable to attack or that he is not as competent as anyone else ; and I suggest that if we accepted a modification of this kind we should really be accepting an amendment which constitutes almost a reflection on officiating judges, a reflection to which I should be very sorry to be a party. I repeat again that the Government will not choose the members of this tribunal. A further practical difficulty has already been alluded to by Mr. Kincaid, namely, that when many officers are on leave it might be extremely difficult, if not impossible, to secure the required number of permanent judges. For these reasons I must oppose this amendment."

The Hon'ble Mr. Srinivasa Sastri :—"Your Excellency, as a layman not connected with any of these high offices and having no expectations in those quarters, I am in some difficulty as to how to give my vote. Time was when we used to think that persons occupying such exalted positions were above all temptation and that their character and independence were beyond question. But nowadays we have found permanent judges of the High Courts looking forward to other preferments. The Hon'ble Dr. Sapru said that a man who had risen to a permanent judgeship had afterwards nothing to look to, neither fears nor favours.

"We have seen that High Court Judges have been made members of the Executive Council, and members of the Executive Council have subsequently become High Court Judges. There is at least one gentleman hovering about between these offices and not yet settled down. I think we shall give the benefit of the presumption to everybody, permanent or officiating, and say that they are all above suspicion."

[*Rao Bahadur B. N. Sarma; Mr. V. J. Patel; Mr. G. S. Khaparde.*] [13TH MARCH, 1919.]

The Hon'ble Rao Bahadur B. N. Sarma:—"My Lord, I pointed out the difficulty and I thought I had suggested a way out of it. What happens? There are a large number of temporary judges and if the permanent strength is exhausted having regard to these exceptional trials, three or four temporary judges are appointed to work off the arrears that have accumulated. The objections which the Rowlatt Committee had was to temporary judges appointed *ad hoc* trying these offences, and they suggested that substitutes should be found to do the work which might fall into arrears. Officiating judges may be appointed when once a trial is on, but the moment that trial is over they cannot be said to have been appointed for the purpose of these trials and would not come within the rule. Therefore the difficulty remains that the Chief Justice would not in practice be able to provide against these substitutes really sitting on the Bench, and in any event we shall be throwing on the Chief Justice an invidious duty by compelling him to draw a distinction between judges and judges unless you provide by Statute that he should appoint only from among permanent judges. When a judge is appointed to clear off arrears he cannot be said to be a judge appointed *ad hoc* for a particular trial; he would be sitting to try offenders under these Acts. Therefore the objections which the Rowlatt Committee anticipated would in practice remain whatever may be the desire of the Chief Justice or of the Governor General in Council. Therefore if on the special tribunals you provide that only permanent judges of the High Court should sit, there would be no slur on any particular person. This is a specific Act providing for a particular occasion, and consequently in drawing upon your staff of officers who are always on the permanent lists, there is no harm. It is possible to defend this statutory limitation on more than one ground, and that is the reason why I have suggested the amendment to prevent the Chief Justice from falling into obvious difficulties, and in order that the administration of justice may not be exposed to the criticisms to which it is sure to be exposed especially when seditious trials are held. The only way out of the difficulty is to enact this statutory limitation. Power should be taken, as I have suggested, by the Government to transfer cases to a High Court where there are more permanent judges than five who can dispose of this work."

The motion was put and negatived.

The Hon'ble Mr. V. J. Patel:—"My amendment* is similar to the one just disposed of and I beg leave to withdraw it."

The amendment was by leave withdrawn.

The Hon'ble Rao Bahadur B. N. Sarma:—"I beg to withdraw my amendment that in the proviso to clause 5 after the words 'two such' and after the words 'who are' the word 'permanent' be inserted."

The amendment was by leave withdrawn.

4 P. M.

The Hon'ble Mr. G. S. Khaparde:—"My Lord, my amendment runs as follows:—

'That after clause 5 the following clause be inserted:—

'5-A. (1) The Court of criminal appeal under this Act shall consist of the Judges of the High Court within the jurisdiction of which the Special Tribunal held its sittings and not less than five of any of those Judges may sit and exercise the powers of the Court:

"Provided that when the number of the Judges of the High Court does not exceed four, the Chief Justice may nominate not more than one Judge and shall complete the Court by the nomination of the rest from either of the following classes:—

- (a) Persons who have served as permanent Judges of the High Court, or
- (b) With the consent of the Chief Justice of another High Court, persons who are Judges of that High Court:

* That in clause 5 before the words 'High Court Judges' the word 'permanent' be inserted and that in clause (b) of the proviso to clause 5, before the words 'Judges of that High Court' the word 'permanent' be inserted.

[13TH MARCH, 1919.] [*Mr. G. S. Khaparde.*]

Provided further that a Judge who sat in the Special Tribunal shall not sit in the Court of criminal appeal on any appeal against a conviction by that special tribunal to which he was a party.

‘(2) The determination of any appeal shall be according to the determination of a majority of the Judges who heard the appeal.’

“I have taken the wording of this amendment partly from 45 and 46 Victoria, Chapter XXV, and partly from clause 5. It is usually said that, where there is a Court of three High Court Judges you don't want an appeal. In Ireland they have a Court which is similar to ours, but notwithstanding that they have provided for appeal there and there is no reason shown why there is no appeal allowed here. I believe there is an argument that when three Judges have decided a case a further appeal is unnecessary, but this is allowed in the case of the corresponding Irish Act, and it seems to me that where a case of life and death has to be decided this is throwing too much responsibility on the Court to decide the matter finally.

“In England, a Judge tries the case with the assistance of a Jury of 12, in this country we have only 9, and then the Judge summarises the case and judgment is pronounced. Under the Law the majority of the Jurors are able to decide by their verdict, and there are other safeguards. The three Judges may be very highly qualified, but still I believe it is anomalous to make that question final. As regards Ireland I think its state was worse than that of India, and I hope India will never reach the state of Ireland in this respect. As I said I have taken this from 45 and 46 Victoria. Section 3 of that Act runs: ‘the Court of Criminal appeal under this Act shall consist of Judges of the Supreme Court of Judicature in Ireland with the exception of the Lord Chancellor and any of these Judges, no less than three may sit to exercise the powers of the Court.’ The first part will be found in the transcript of this in which it is said that with the exception of the Lord Chancellor any of the other Judges shall preside over the Supreme Court of Judicature in Ireland, and I do not know why they excepted the Lord Chancellor presiding in these courts, and I have not discovered the reason. I have omitted that also. I suppose the Chief Justice in India would be about the same as Lord Chancellor in Ireland.

“Then the proviso to this section I have taken from clause 5 which we have already passed which speaks of the total number of Judges. I am aware that there are some High Courts in India which have got only four Judges and not more, and in their case if three Judges are nominated, there would be left only one Judge or the Chief Justice, so in constituting the Appellate Court he will nominate one Judge. The Judge nominated will be himself and he will complete the court by nominating persons mentioned in sub-clause (a) or (b) in the preceding section. If necessary I suppose he will apply to the neighbouring High Courts to complete the Court and in that way the appeal will be heard. I have also provided, my Lord,—and that amendment will come later on—I have also provided for the right of appeal. Now suppose in this particular instance in appeal the majority of the Judges are to decide the case. Three Judges hold one way and they acquit the man and two other Judges convict him, the man will be acquitted, and if the three Judges convict him, and he is acquitted by the other two, then he is convicted. There is an amendment about this which will come later on which is also in accordance with the provisions of the Crimes Act, namely, that the Judges should be unanimous, anyhow I shall not bring that matter into this subject. There are two points which the Council will have to vote upon, first whether an appeal should be permitted, and if the appeal is permitted, whether it should be in this form. The reason why there should be an appeal I have indicated already because the whole work of 12 jurors in England is done by 9 jurors in India, and three gentlemen, however estimable and good they may be, cannot be expected to come to a right decision.

“The second reason is that human life and human liberty are so sacred that we should safeguard them as much as possible. Thirdly, there will be no

[*Mr. G. S. Khaparde ; Sir William Vincent ;
Khan Bahadur Mian Muhammad Shafi ; The
President.*]

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delay in this matter. Fourthly, that involves no inconvenience to the Government in any way. Government get their object of speedy trial ; if the man deserves to be punished he will be punished soon, and there is nothing lost in giving him a chance of defending himself or taking the chance of being acquitted by a higher court. We know that in Ireland a man committed a grievous offence, I think he was Sir Casement or somebody which led to very serious things. But with all that he was given the chance of an appeal before the Lord Chancellor of England, where of course it was rejected, but that is another matter, but he had a chance. So by the method you propose you take away the chances of appeal or the man being saved by a higher court. That, I think, is one of the matters to which I referred yesterday as being a matter of fundamental rights. Under the law he must have a chance of appeal. To take away the chances of a person of saving himself by appeal is not right, and that was what I was trying to make out yesterday as against the fundamental laws of the realm, and it is a fundamental law that should obtain in India. Yesterday I remember the eminent Jurist the Hon'ble Sir George Lowndes mentioned to us the Regulation passed in 1818 which can take away the liberty of a person, and asked us why we should complain about it now. Well, I had not the opportunity of replying to it, but to-day I think I can mention, that Regulation was passed in 1818, but then India was not administered by the Crown, it was administered by the John Company, and we came under the Crown in the year 1858, and therefore the law constituting this Council says that all laws passed after the year 1858 shall be binding. I particularly mentioned it yesterday. Before that or some time about that the Crown assumed the government of India and since then the great Queen's Proclamation which we always cite as the Magna Charta of our liberties

The Hon'ble Sir William Vincent :—" May I rise to a point of order ? May I inquire what this has got to do with the right of appeal ? "

The Hon'ble Mr G. S. Khaparde :—" I beg to submit that to take away the right of appeal is tantamount to taking away the right of liberty which was conferred upon us by Her Majesty in Her Gracious Proclamation. "

The Hon'ble Khan Bahadur Mian Muhammad Shafi :—" May I point out that according to the scheme of the Bill section 5 refers to the constitution of the court, section 6 to place of sitting, then come certain intervening sections which refer to the trial, then comes section 15 which refers to conviction for offences referred to in the Schedule, and clause 16 refers to sentence. Then comes section 17 which says that ' the judgment of the Court shall be final, ' so that the question is not pertinent under that section, section 5 merely deals with the constitution of the court. As I myself have an amendment to section 17 which relates to the question of the right of appeal, it seems to me necessary to point out here that the question of the right of appeal is irrelevant unless it is incidental to the constitution of the Court. "

The Hon'ble Mr. G. S. Khaparde :—" In regard to what has fallen from the Hon'ble Mr. Shafi, I wish to point out that we must know what constitutes the court of appeal, and when this court of appeal is accepted, then it is time to think of the appeal. When there is no appeal court at all

His Excellency the President :—" You had better first establish your case for right of appeal, and then if you can get the Council to accept that, I think there will be no doubt about establishing a court of appeal. "

The Hon'ble Mr. G. S. Khaparde :—" I submit my amendment may be taken at the end of clause 17. "

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His Excellency the President :—" All right, we will leave it there."

The Hon'ble Mr. G. S. Khaparde :—" Thank you, your Excellency."

The motion that clause 5, as amended by the Select Committee, stand part of the Bill was put and agreed to.

The Hon'ble Sir William Vincent :—" My Lord, I move that clause 6, as amended by the Select Committee, do form part of the Bill."

The Hon'ble Mr. V. J. Patel :—" My Lord, I beg to move that in the proviso to clause 6, for the words 'the Court shall' the words 'the Court may' be substituted and the words 'for reasons to be recorded in writing' be deleted. So that the proviso will then read as follows.— 4-13 P.M.

' Provided that if the Advocate-General certifies to the Court that it is in his opinion necessary in the interests of justice that the whole or any part of a trial shall be held at some place other than the usual place of sitting of the High Court the Court may, after hearing the accused, make an order to that effect unless, it thinks fit to make any other order.'

" The point raised by this amendment, my Lord, is that the Court should have full discretion to determine the place of its sitting. Because the Advocate-General certifies to the Court that in his opinion it is necessary that the whole or any part of a trial shall be held at some place other than the usual place, the Court should not be bound as it were to accept that opinion and pass the order accordingly. In substituting the word 'may' for the word 'shall' I leave this discretion to the Court. Secondly, in asking this Council to delete the words 'for reasons to be recorded in writing', I want that the Court should not be under any obligation to record in writing any reasons for making any order as regards the place of its sitting. You will find from the next clause, it will not be necessary for the certificate of the Advocate-General to be supported by any affidavit, nor shall he be required to state the grounds upon which such certificate was given. I respectfully submit it is unfair that the law should ask the High Court to state its ground for refusing the application of the Advocate-General and at the same time for the Legislature to say that the Advocate-General shall not be bound to state the grounds on which he bases his application. I submit that if you leave the Advocate-General free to give his certificate without stating any grounds, you should also leave the Court to dispose of the application of the Advocate-General without stating any reasons. With these few words I move the amendment."

The Hon'ble Sir George Lowndes :—" My Lord, there does not seem to be very much point in this amendment. My Hon'ble friend Mr. Patel does not want the Court to be obliged to state reasons, and he bases that on the fact that the Advocate-General is not to be obliged to state the grounds of his application. But the two things are not on a par at all. The Advocate-General's statement is based on confidential information, while the order of the Court is necessarily based on a judicial finding, and therefore there is no reason why the Court should not state the reasons for its judgment. In 99 cases out of a hundred it would do so. I am quite content to leave it to the Court to record its reasons or not as it pleases, if the Hon'ble Mr. Patel thinks there is anything in it; but I am not prepared to accept the other part of his amendment because it is not only bad English but bad sense. You can hardly say the Court 'may' do so and so 'unless' it does something else. The two proper alternatives are *shall* do one thing *unless* it has to do something else. If my Hon'ble friend is prepared to accept this suggestion, I am ready to meet him to that extent; otherwise I must ask the Council to reject the amendment."

[*Mr. V. J. Patel ; The President ; Sir George Lowndes ; Pandit Madan Mohan Malaviya ; Dr. Tej Bahadur Sapru.*] [13TH MARCH, 1919.]

The Hon'ble Mr. V. J. Patel :—" I am perfectly willing if the Council accepts it. I am in the hands of the Council ; I have no objection to the proposed change."

His Excellency the President :—" It is left to you."

The Hon'ble Mr. V. J. Patel :—" It is for the Council to decide and I am one of the Council, and so far as I am concerned, I have already said I have no objection."

The Hon'ble Sir George Lowndes :—" If that is so I am quite willing to move an amendment to the amendment—that the words 'for reasons to be recorded in writing' shall be deleted."

The Hon'ble Pandit Madan Mohan Malaviya :—" If you will allow me to suggest an amendment to the amendment which the Hon'ble Law Member has suggested, it would probably put the matter in a clearer position than that in which it stands at present. My friend objected to the words 'the Court may' being substituted for the words 'the Court shall,' and now he deletes the words 'for reasons to be recorded in writing'."

The Hon'ble Sir George Lowndes :—" I have only suggested the deletion of these words if it satisfies Mr. Patel and he said it does."

The Hon'ble Mr. V. J. Patel :—" I have not said it satisfies me ; I merely said I had no objection if the Council accepted it."

The Hon'ble Sir George Lowndes :—" Do I understand that Mr. Patel desires to press his amendment ? If so, I leave it to the Council. If Mr. Patel is not prepared to withdraw his amendment and accept mine then I move no amendment."

The Hon'ble Mr. V. J. Patel :—" I say I have not the slightest objection to my friend's amendment if the Council does not object to it."

The Hon'ble Sir George Lowndes :—" Does the Hon'ble Member withdraw his amendment ?"

The Hon'ble Mr. V. J. Patel :—" I am perfectly willing to withdraw my amendment."

The Hon'ble Dr. Tej Bahadur Sapru :—" I hope your Lordship will allow me to say something before Mr. Patel withdraws his amendment. He may be very much satisfied in accepting the change in his amendment, but I have the very greatest objection to it. I think the court must be required to state its reasons, to be recorded in writing. I certainly think that Mr. Patel is not strengthening the position of the accused ; he is weakening it."

The Hon'ble Mr. V. J. Patel :—" I am very sorry my friend Dr. Sapru finds fault with me ; I have already stated that if the Council is of that opinion I have not the slightest objection."

His Excellency the President :—" I think it will be most convenient if we deal with Mr Patel's amendment as not withdrawn."

The Hon'ble Pandit Madan Mohan Malaviya :—" There are two parts to Mr. Patel's amendment ; one is the substitution of the word 'may' for 'shall' and the other is the deletion of the words 'for reasons

[13TH MARCH, 1919.] [*Pandit Madan Mohan Malaviya; The President; Sir George Lowndes; Rao Bahadur B. N. Sarma.*]

to be recorded in writing.' I want to know, my Lord, whether either of these is withdrawn."

His Excellency the President :—No, they are both before the Council."

The Hon'ble Pandit Madan Mohan Malaviya :—" With reference to the proposal that the word 'may' should be substituted for the word 'shall', I would ask your Lordship's permission to suggest not only that the word 'may' be substituted for the word 'shall', but also that the words which come subsequently to 'after hearing the accused, make an order to that effect,' should be entirely omitted. If it commends itself to your Excellency, I should like to make that amendment because that would meet the objection of the Hon'ble the Law Member. It should be left entirely to the discretion of the Court. The proposal relates to the Court which will consist of three High Court Judges, and I think it is not very complimentary to such a Court to say in a Statute that the Court shall order that a trial shall be held at some time and place other than the usual place of sitting of the High Court at the request of the Advocate-General. I think it should simply be left to the Court, after hearing the accused, to decide whether it would or would not pass such an order. My whole objection to the wording of the proviso as it stands is that it is not complimentary to the Court to say that the Court shall, at the request of the Advocate-General, pass a certain order. It would be more in keeping with the dignity of the Court to say that the Court may pass such an order."

The Hon'ble Sir George Lowndes :—" My Lord, it is really very difficult to know where we are with Hon'ble Members in this Council. We are usually told that the model we should follow is the Irish Crimes Act. The Hon'ble Pandit now tells us that it is derogatory to the High Court to allow the Advocate-General to make application upon these terms. But if I may read to the Council what the provision in the Irish Crimes Act is, on this point he will see that we have in this case followed it. Section 6(1) of that Act says :—

'The Attorney General on making an application to the High Court of Justice or a judge thereof, and certifying that in his opinion it is expedient in the interests of justice that a person awaiting his trial for an indictable offence should be tried in some county named in the certificate other than the county in which he would otherwise be tried, shall be entitled as of right to an order directing such person to be tried in the county named in the certificate.'

Therefore, under the Irish Act, it is a case of the Attorney General making an application and being entitled as of right to have a change of venue."

The Hon'ble Pandit Madan Mohan Malaviya :—" May I say one word. If my Hon'ble friend is willing to accept the other provisions of the Irish Act which support the amendments here, I will accept his proposition."

The Hon'ble Sir George Lowndes :—" I am not prepared to accept the Hon'ble Pandit's amendment."

The Hon'ble Rao Bahadur B. N. Sarma :—" I would only point out that, as the wording of the proviso stands, we would be led into very great difficulties if not into ridiculous positions. The Advocate-General is shown certain confidential papers by the Government which, naturally, he would not be able to disclose to the High Court. He need not support his statement by any affidavit; he is not also asked to state any reasons on which the certificate is given. So the Advocate-General informs the High Court 'I would like that this trial should take place in such and such a place.' Then the accused is asked to be heard. The accused does not know the grounds

[*Rao Bahadur B. N. Sarma ; Mr. V. J. Patel ;* [13TH MARCH, 1919.]
Dr. Tej Bahadur Sapru ; Mr. M. A. Jinnah.]

upon which the Government, *i.e.*, the Advocate-General, wants a trial to take place in any particular place. He has to draw upon his imagination. He has therefore to anticipate the grounds upon which it is possible that the Government has asked that a trial should take place in a certain locality and then to meet those arguments, which perhaps have or have not been in the contemplation of the Government and ask the High Court not to accept the recommendations of the Advocate-General. Well, that is the position of the accused. What is the position of the High Court? The High Court is really reduced to this position that it is merely the amanuensis or the clerk of the Advocate-General. It has to say 'The Advocate-General says so, we accept it because the accused is not in a position to meet that case,' or it has to say 'We reject this application because we do not know the grounds upon which the learned Advocate-General certifies that this trial should take place in a particular locality. Therefore we are not able to say that the accused in opposing it is wrong, so that, inasmuch as no grounds have been placed before us, we reject this application.' I think there should be a stereotyped order in the High Court, namely, 'the High Court rejects this application inasmuch as it does not know the grounds on which this application is based'. I submit that greater confidence should be reposed in the discretion of the High Court, and the word 'shall' ought to be replaced by 'may'. If it is not to be, then I think, later on, the Government should undertake to express the reasons in asking that their request through the Advocate-General should be taken into consideration. I hope that the whole proviso will be taken into consideration together and not piecemeal, and that the word 'shall' would be replaced by 'may' giving the High Court an opportunity of doing what it likes and of compelling the Advocate-General or the Government to state its reasons."

The Hon'ble Mr. V. J. Patel :—"So far as I am concerned, I would rather like to accept the amendment of my Hon'ble friend the Panditji and withdraw mine, so that one amendment, *i.e.*, Panditji's amendment, may be put to the vote."

The Hon'ble Dr. Tej Bahadur Sapru :—"I do certainly object to these words 'unless for reasons to be recorded in writing' being deleted. I attach great weight to them, and I think it will lead to a great deal of satisfaction on the part of the accused if he knows what are the reasons for the Court taking any particular action. My Lord, there is no question of dignity involved. My learned friend the Hon'ble Pandit Malaviya thinks that it is not consistent with the dignity of the High Court that the Advocate-General should give a certificate like that. As a matter of fact we know that the Advocate-General does give certificates in regard to certain matters. I would much rather have reasons, good, bad, or indifferent, than go without any reasons."

4-30 P.M.

The Hon'ble Mr. M. A. Jinnah :—"I see there is some misapprehension in the mind of the Hon'ble Dr. Sapru. If he reads this clause carefully he will see that the High Court is required to give its reasons, provided it makes an order against the certificate of the Advocate-General, not otherwise. That is the point, and, therefore, it seems to me that if this clause stands as it is, the Advocate-General will not be bound to give any reasons for a certificate. He will present his certificate and ask the High Court that the trial should take place in a particular place. The High Court shall make an order to that effect unless, for reasons to be stated by the High Court, it chooses to make any other order, namely, any other order against the certificate of the Advocate-General. Therefore, the High Court is called upon to give its reasons only in case it does not comply with the certificate. It means this that when the High Court will be called upon to say 'I do not accept the certificate,' the High Court is obliged to give the reasons in writing. Well, I can quite understand the point of the Hon'ble the Law Member why the

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Advocate-General presents his certificate without giving his reasons or his grounds, namely, that he may not be able to disclose certain matters which are confidential matters. But surely if you give the accused an opportunity of being heard on this point, namely, whether a trial is to take place in a particular place or not, then it follows that you must give full discretion to the High Court to decide either in favour of the certificate of the Advocate-General or in favour of the accused, and that you should not compel the High Court to give reasons only in case it decides against the Advocate-General. Of course, if you like to follow the Irish Act you can follow it; you can follow anything you like. But you have not followed the Irish Act, you have gone beyond it, and if you are going to give an accused person an opportunity of being heard, then surely it is not consistent with the dignity of the High Court to call upon it to give reasons only if it decides in favour of the accused."

The Hon'ble Dr. Tej Bahadur Sapru :—"I should like to understand whether the Hon'ble Mr. Jinnah meant by the word 'shall' that it is imperative upon the Court to pass an order in favour of the certificate granted by the Advocate-General. I do not think it is imperative so long as the words 'unless for reasons to be recorded in writing' are there. Therefore, it seems to me that the Court is not bound to grant an order in favour of the Advocate-General. I am quite clear about it; there is no confusion in my mind. It seems to me that my learned friend seems to attach too much importance to the word 'may'. There is no charm about the word 'may'."

The Hon'ble Mr. M. A. Jinnah :—"My point is a simple one. I think I have made myself clear. What I say is this, that the Court shall make an order to that effect, namely, an order to the effect that the Advocate-General wants unless—perhaps the Hon'ble Member (Dr. Sapru) will allow me to finish—unless the High Court is prepared to state its reasons in writing: in that case, it can make an order to the contrary."

His Excellency the President :—"Do you wish to speak again?"

• **The Hon'ble Pandit Madan Mohan Malaviya :—**"Just a few words, my Lord. My Hon'ble friend Mr. Jinnah has made the first part of this amendment quite clear. As regards the second part. The words in the proviso 'The Court shall make an order to that effect' are followed by the clause 'unless for reasons to be recorded in writing it thinks fit to make any other order.' Now, as it has been pointed out the Court will not be given the reasons upon which the Advocate-General would want the transfer of a case, and yet the Court will be required to pass an order as demanded by the Advocate-General unless it gives reasons why it should pass a different order. Are you placing the Court in a fair position? You say that it must pass an order as demanded by the Advocate-General, and that if it chooses to pass a different order, it must give reasons in writing for doing so, but you at the same time provide that the Advocate-General shall not be required to state the reasons upon which his application shall be based. That will not be fair to the Court."

His Excellency the President :—"Do I understand that the Council are willing that the Hon'ble Mr. Patel's amendment shall be put to it as amended by the Hon'ble Pandit Madan Mohan Malaviya, because if so, I will put the amendment in that form. The amendment will then run as follows :

'That in the proviso to clause 6, for the words 'the Court shall' the words 'the Court may' be substituted and the words 'unless for reasons to be recorded in writing it thinks fit to make any other order' be deleted.'

[*The President ; Mr. G. S. Khaparde.*] [13TH MARCH, 1919.]

The motion was put and the Council divided as follows:—

<i>Ayes—10.</i>	<i>Noes—34.</i>
The Hon'ble Sir Gangadhar Chitnavis.	The Hon'ble Sir Claude Hill.
„ Pandit M. M. Malaviya.	„ Sir G. Lowndes.
„ Mr. R. Ayyangar.	„ Sir Thomas Holland.
„ Mr. B. N. Sarma.	„ Sir Sankaran Nair.
„ Mr. V. J. Patel.	„ Sir William Vincent.
„ Mr. M. A. Jinnah.	„ Sir James Meston.
„ Maharaja Sir M. C. Nandi.	„ Sir Arthur Anderson.
„ Mr. G. S. Khaparde.	„ Mr. W. A. Ironside.
„ Rai B. D. Shukul Bahadur.	„ Babu S. N. Banerjea.
„ Mr. K. K. Chanda.	„ Dr. T. B. Saprú.
	„ Sir V. Lovett.
	„ Mr. H. F. Howard.
	„ Sir James DuBoulay.
	„ Mr. A. H. Ley.
	„ Mr. H. Sharp.
	„ Mr. R. A. Mant.
	„ Sir Godfrey Fell.
	„ Mr. F. C. Rose.
	„ Mr. C. H. Kesteven.
	„ Mr. D. de S. Bray.
	„ Lt.-Col. R. E. Holland.
	„ Surg.-Genl. W. R. Edwards.
	„ Mr. G. R. Clarke.
	„ Mr. H. Moncrieff Smith.
	„ Mr. C. A. Farron.
	„ Mr. P. L. Moore.
	„ Mr. T. Emerson.
	„ Mr. E. H. C. Walsh.
	„ Mr. C. A. Kincaid.
	„ Sir John Donald.
	„ Mr. P. J. Fagan.
	„ Mr. J. T. Marten.
	„ Mr. W. J. Reid.
	„ Mr. W. F. Rice.”

The amendment was therefore negatived.

4 44 P.M.

The Hon'ble Mr. G. S. Khaparde :—“ My Lord, I had better read out the amendment first : It is that in the proviso to clause 6 for the words from the word ‘ make ’ to the words ‘ any other order ’ the following words be substituted :—

‘ Make such order as it deems fit and shall order the expenses of the person charged, his witnesses and counsel to be paid by Government.’

The amended proviso would run as follows :—

‘ Provided that if the Advocate-General certifies to the Court that it is, in his opinion, necessary in the interests of justice that the whole or any part of a trial shall be held at some place other than the usual place of sitting of the High Court, the Court shall, after hearing the accused, make such order as it deems fit and shall order the expenses of the person charged, his witnesses and counsel to be paid by Government. . . . ’

The gist of my amendment is that if this application is made by the Advocate-General to the High Court and if the High Court accepts the recommendations of the Advocate-General and orders the case to be tried elsewhere, then the expenses that will accrue to the accused for going there and getting all his witnesses there and getting his lawyers there and all those things, those should be borne by the Government. The Court in making that order may also make a similar order. The authority for this is, as correctly guessed, the Irish Prevention of Crimes Act of 1892. I think I had better read the other portion of the section ; the first part was read out to the Council by the Hon'ble Sir George Lowndes showing what the law in Ireland was. If

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[*Mr. G. S. Khaparde ; Sir James DuBoulay ;
Mr. Srinivasa Sastri.]*

the Court complies with the request of the Advocate-General then clause (2) of that section which reads as follows should apply :

‘The Lord Lieutenant shall from time to time provide for the payment, if an order is made under this section respecting the trial of any person, of the reasonable expenses of such person coming to the place at which, in pursuance of such order, he is to be tried in any case where he was admitted to bail and also of the witnesses required for the defence of such person, and certified by the Court before whom he is tried to be so required.’

It means that if the Advocate-General's application succeeds and the venue is transferred, then the expenses which necessarily will have to be incurred by the accused, if he is free in going there (if he is not free the Government takes him free of charge), the expense of his witnesses and his lawyers will have to be provided for. I think, one reason for this provision is that this application may not be lightly made. Supposing a person was being tried in Bombay; he might have friends there; he will be able to arrange easily for his defence and his witnesses may be living there. If they take the trial in the Punjab and say ‘The offence might have been committed in Bombay, but it is better to try him in the Punjab’, then in that case if the Court agrees to it, the Court should also say to the Government ‘You pay the expenses which are incidental to this transfer.’ The accused's lawyer has to go to the Punjab, his witnesses and so on. I think this is intended both for the protection of the person charged and also for the protection of the Government itself so that an application will not be made lightly, more especially since no reasons are to be assigned. It is to be merely a certificate, and in giving that certificate he need not give his reasons. I propose that the Court may make such order as it thinks fit and provide that if the case is transferred that provision should be made for the payment of his witnesses and pleaders and so on. This is in accordance with clause (2) of section 6 of 45 and 46 Vict., c. 25, and to me appears to be designed for the protection both of the Crown as well as of the accused, and I trust that this Council will accept this proposal as it is very good indeed, more especially since it came to be very nearly accepted in one part, but unfortunately it missed the mark; let me see if this will succeed now.”

The Hon'ble Sir James DuBoulay :—“My Lord, I am afraid that Government must oppose this amendment. It is divided into three parts, namely, the question of first the person charged, secondly, his witnesses and thirdly, his counsel. Mr. Khaparde has quoted the Prevention of Crimes Act. It has been referred to frequently to-day; and Mr. Khaparde referred to it in justification of his proposal for the payment of expenses. I do not think he will find anything in the Crimes Act about counsel or about witnesses. It is limited so far as I can see to ‘the expenses of such person coming to the place at which in pursuance of such order he is to be tried, in any case where he was admitted to bail.’ It refers only to his personal expenses. No! I see there is also provision for the payment of the expenses of witnesses. But may I point out that under clause 7 of the Bill the Criminal Procedure Code applies to proceedings under this Part; and under the provisions of the Code the expenses of witnesses are paid; so that in the matter of witnesses there is no necessity to make any special provisions. So far as the payment of counsel goes, I think I am right in saying that, when a man is tried for his life, in every province of India arrangements are made by order of the High Court—and we had considerable correspondence in the Home Department on this subject with Local Governments—arrangements are made that if a man is too poor to provide his own counsel, the Court should arrange for somebody to defend him. There is nowhere any suggestion in the Code that special provision for the accused's expenses should be made, and Government do not think that in this respect a man charged with revolutionary crime is entitled to be treated with any greater tenderness than in the case of ordinary offences.”

The Hon'ble Mr. Srinivasa Sastri :—“There is some difficulty, my Lord, and I think in understanding the meaning of the amendment. This is how it is. The court shall after hearing the accused make such order as it deems

[*Mr. Srinivasa Sastri ; Sir George Lowndes ;* [13TH MARCH, 1919.]
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Rai Bahadur B. D. Shukul.]

fit and shall order the expenses of the person charged, his witnesses and counsel to be paid by Government. Is this expenditure to be incurred by Government in the case of any order favourable or otherwise, even when actually refusing transfer of the venue of the Court? That is the meaning of the Hon'ble Mr. Khaparde's amendment. I think it is in excess of his own intention as expressed in his speech."

The Hon'ble Sir George Lowndes :—"That is, I take it, the meaning of the clause as amended by Mr. Khaparde."

The Hon'ble Mr. G. S. Khaparde :—"I am very glad to hear that under the Criminal Procedure Code these expenses of the witness will be ordinarily paid and if the man is poor and unable to defend himself then Government will engage a pleader for him. I only wanted to make it clear so that it might come in here and not get ignored, this being a special enactment. I know that there is a section that the Criminal Procedure Code may apply in all cases in which it is not inconsistent with this. This payment is not part of the procedure; it is part of the grace or general consideration that is shown to a man because the law always presumes a man to be innocent until he is proved guilty. So if I am assured that that will apply here, I am content."

The Hon'ble Sir James DuBoulay :—"I am not sure whether the Hon'ble Member understood what I said, it was that the rules of the High Courts make provision that where a man is tried for his life the court shall provide him with a lawyer if he is too poor to afford one. That is the rule of the High Courts now. In this particular case the Chief Justice has power to make rules; he will no doubt make exactly the same rules in these as in other cases. I do not think that anything more than that is necessary."

The Hon'ble Mr. G. S. Khaparde :—"Then, if a man is to be transported for ten years the poor man will get nothing at all?"

The Hon'ble Sir James DuBoulay :—"Exactly as at present."

The Hon'ble Mr. G. S. Khaparde :—"Well, I humbly submit that, considering that this is a special enactment and a special procedure, this concession may be given, and if I am assured that the Chief Justice will deal with this part of the case also and prescribe some scale on which payment will be made to enable the poor man to defend himself, then I shall be content. Otherwise, of course, I will take the general chance. That is what I have to submit."

The motion was put and negatived.

4-54 P.M.

The Hon'ble Rai Bahadur B. D. Shukul ;—"My Lord, I beg to move my amendment which runs as follows :—

'That in the proviso to clause 6 the words from 'nor shall' to the end of the proviso' be deleted.

The clause will then run as follows :—

'The Court may sit for the whole or any part of a trial at "such place or places in the province as it may consider desirable :

'Provided that if the Advocate-General certifies to the court that it is in his opinion necessary in the interests of justice that the whole or any part of a trial shall be held at some place other than the usual place of sitting of the High Court, the Court shall, after hearing the accused, make an order to that effect, unless for reasons to be recorded in writing it thinks fit to make any other order. It shall not be necessary for the certificate of the Advocate-General to be supported by any affidavit.'

"My Lord, this clause has already been discussed so I do not intend to detain the Council very long. I do not approach the question from the lawyer's point of view, I look at it from a commonsense point of view; to me this proposal seems to be quite anomalous. I think it is not fair to the

[13TH MARCH, 1919.] [*Rai Bahadur B. D. Shukul ; Sir George Lowndes ; The President ; Mr. G. S. Khaparde ; Rao Bahadur B. N. Sarma.*]

judges that the Advocate General should not state the reasons for having given the certificate. It is equally unfair to the accused that he should not know the reason why there should be a change of venue. I, therefore, think that the Advocate General should give his grounds so that the High Court may be in a position to form an independent opinion as to where the case should be finally tried and why. With these words I beg to move this amendment."

The Hon'ble Sir George Lowndes :—" As there are some more amendments on this same subject it might save time if the movers spoke to them now."

His Excellency the President :—" Yes, because if the amendment is lost, I should have to rule them out of order."

The Hon'ble Mr. G. S. Khaparde :—" I have a similar amendment which runs as follows :—

' That in the proviso to clause 6 the words from ' nor ' to the end of the proviso be deleted.'

" My reason for proposing this is that I think it is a little hard that the Advocate-General should not state his reasons for not granting a certificate. The accused will not know why the change is made."

The Hon'ble Rao Bahadur B. N. Sarma :—" My Lord, I beg to move my amendment which runs as follows :—

" That in the proviso to clause 6 the words ' nor shall ' to the end of the proviso be deleted.' I have already said what I have to say on the point."

The Hon'ble Sir George Lowndes :—" My Lord, I regret I cannot accept the amendment moved by my Hon'ble friend Mr. Shukul. The clause in the Bill as drafted only says that the Advocate-General cannot be compelled to state the grounds of his application. There is no doubt that in ordinary cases he will be able to state them and indeed he will be most anxious to do so. There is very good reason why he should want to do so in order to convince the Court. In every case where he can he will do so. But there may be cases in which it will be impossible for the Advocate General to state the grounds. Such a case is conceivable. Suppose at the place where the trial is to be held the accused are actually preparing to murder a witness. In such a case it is not very desirable to disclose his knowledge of the conspiracy, and in that case he will merely grant the certificate. In the section of the Irish Act on which this is modelled the certificate of the Attorney General is conclusive. He has merely to state that in his opinion it is desirable that the place of trial should be changed, and it is changed because of that certificate. We have adopted the provisions of the English Act, but have made it more favourable to the accused and have given the Court discretion to make any order it thinks fit, but we are not going to compel the Advocate General, who corresponds to the Attorney General in Ireland, to state the grounds on which he gives his certificate."

The Hon'ble Rai Bahadur B. D. Shukul :—" If the High Court is not in complete possession of the grounds on which the certificate has been given, how is it possible for the Court to form an independent opinion as to where the place of trial should be and inasmuch as the accused does not know the reasons why the usual place of trial as was specifically recommended has been altered he is precluded from challenging the propriety of their certificate strongly. Further, it may not be convenient for him to secure witnesses for his defence at the altered place, and he will, therefore, be put to grave inconvenience if the place is changed to the one recommended by the Advocate General, a fact which would be worth considering."

The motions were put and negatived.

[*Mr. Kamini Kumar Chanda ; Mr. V. J. Patel ;* [13TH MARCH, 1919.]
Sir William Vincent.]

The Hon'ble Mr. Kamini Kumar Chanda :—" My Lord, I put my amendment which runs as follows :—

That the following be added to the proviso to clause 6 :—

' Where there is no Advocate General the Court may of its own motion or on being moved by either party and after hearing the accused when it acts of its own motion or on the application of the prosecution direct that the whole or any part of the trial shall be held at any place other than the usual place of sitting of the High Court. '

" My Lord, I put this amendment because there is an Advocate General only in Presidency Towns. The clause as drafted refers to the certificate of the Advocate General ; so that it presumes there is an Advocate General. This clause, as it stands, is no doubt drafted on the clause in the Irish Crimes Act, but in Ireland there is one Attorney General. In any case I don't see how provinces like the Central Provinces or the Punjab, for instance, are to be dealt with, and that is why I have provided in my amendment that the Court shall act on its own motion or on motion by either party. This completes the process that is indicated in the clause, and I trust the amendment will commend itself to the Hon'ble the Law Member."

The Hon'ble Mr. V. J. Patel :—" Your Excellency, I regret I cannot see my way to support the Hon'ble Mr. Chanda. I think ample provision exists. The first part is wide enough. If he will look at it, he will see it says : ' The Court may sit for the whole or any part of a trial at such place or places in the province as it may consider desirable. '

" This makes it clear that there is no difficulty about the matter, and I hope therefore he will withdraw his amendment."

The Hon'ble Sir William Vincent :—" May I explain in the first place there is, as far as I know, no such officer as an Advocate General in Ireland, so it is unlikely we got the expression from the Irish Act. There is, however, an Attorney General and a Solicitor General. The Hon'ble Mr. Patel is quite right in his statement about this amendment and further, if the Hon'ble Mover will refer to section 4 (1) of the Criminal Procedure Code he will see that in provinces in which there are no Advocates General, the term includes Government Advocate and persons appointed to carry out the duties of an Advocate General. The definitions in the Code apply to the Bill.

" I hope, therefore, that the Hon'ble Member will see that there is nothing in his amendment and that he will withdraw it. As a matter of fact there is in every province either an Advocate General or a Government Advocate. I assure the Hon'ble Member that there is nothing in his amendment."

The Hon'ble Mr. Kamini Kumar Chanda :—" My Lord, there is, no doubt, some officer performing the functions of the Advocate General, and in some provinces, but as we shall see later, the Advocate General has certain functions to perform and which only exclusively belong to him."

The motion was put and negatived.

5 P.M.

The Hon'ble Mr. Kamini Kumar Chanda :—" My Lord, I beg to move the following further proviso to clause 6 :—

' Provided further that —

- (a) if the trial or any part of it be transferred by the court as aforesaid on the application of the prosecution or on a certificate by the Advocate General, or on its own motion, the accused, if on bail, shall be entitled to his reasonable travelling or other expenses necessitated by such transfer. The Court shall have power in all cases to impose such terms as to cost and other matters as appears proper to the Court, when ordering such transfer ; and
- (b) the accused shall have the right of moving the Court to direct that the trial or any part of it be transferred in the same manner and the Court, after hearing the prosecution, may then pass such order as appears proper to it '.

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" As regards the first part, I submit that if the case is transferred by the Court on the certificate of the Advocate-General and if the accused is on bail, all his reasonable travelling and other expenses should be paid. There was on this point another amendment by my Hon'ble friend Mr. Khaparde, but it was more ambitious as he wanted the expenses of the counsel also to be paid. I submit I restrict my suggestion to a small matter. My amendment is in accordance both with precedent and justice. If the case is transferred at the request of the prosecution, there is no reason why the accused should not be compensated and paid the expenses if he is on bail, and I say that the inherent power which the Courts possess of passing any orders regarding terms as to costs and other matters should not be fettered. Finally, I say that though the accused would have the right of asking that the trial of any part of the case should be held in some other place, I do not see why you should try to curtail the inherent power of the Court which it has of dealing with such applications."

The Hon'ble Sir James DuBoulay :—" My Lord, both these amendments have already been negatived in substance. In regard to the first of them the Hon'ble Mr. Khaparde suggested in moving a previous amendment that the Court should order the expenses of the person charged, his witnesses and counsel to be paid by Government, and the Hon'ble Mr. Chanda in the present amendment has suggested a provision that the accused if on bail should be entitled to his travelling expenses if the trial be transferred. In this matter of expenses, Mr. Chanda says that he now restricts his suggestion to a small matter ; Government opposed the larger proposal and will now restrict its opposition to the smaller suggestion, but must still oppose. I don't think there is any reason for following the Irish Bill in this particular matter.

" As regards the question of the Court being moved by the accused, it has not been argued at any great length, but it does seem to me that the reasons for moving for these transfers are the general interests of justice. You will find that the explanation is given by the Rowlatt Committee, where they point out that witnesses brought to Calcutta or other great cities are exposed to great inconvenience and difficulties and labour under a sense of alarm and confusion in entirely novel surroundings. It is really from that point of view, the prevention of witnesses from being terrorised and in the interests of the administration of justice that this provision has been made : it is not in the interests of the accused persons but in the interest of justice. There is, therefore, no reason for permitting the accused to have the right of moving the Court in such matters and Government cannot accept the amendment."

The Hon'ble Mr. Kamini Kumar Chanda :—" My Lord, I do not think I have anything more to add. I only want that the power of the Court should not be interfered with."

The motion was put and negatived.

The motion that clause 6, as amended by the Select Committee, stand part of the Bill was put and agreed to.

The Hon'ble Sir William Vincent :—" My Lord, I move that clause 7 stand part of the Bill."

The motion was put and agreed to.

The Hon'ble Sir William Vincent :—" My Lord, I move that clause 8 as amended by the Select Committee stand part of the Bill."

The Hon'ble Mr. Kamini Kumar Chanda :—" My Lord, I beg to move the following proviso to clause 8 :—

5-13 P.M.

' Provided that the accused shall have the right of cross-examining any prosecution witnesses if he so wishes before the framing of any charge without prejudice to his right of cross-examination after the framing of the charge.'

[*Mr. Kamini Kumar Chanda ; Sir William Vincent ; Mr. G. S. Khaparde.*] [13TH MARCH, 1919.]

" I think, my Lord, this provision ought to be inserted. It is exactly in accordance with precedent, as both in trials of warrant cases and in commitment proceedings this power exists. But in practice it is very rarely resorted to by the accused. But it sometimes happens that questions put to a witness directly after his examination-in-chief may help the Court to find that there is really no reason to proceed further in the matter, and it results in the saving of time and public money. It also saves the accused from harassment and expenses.

" With regard to the remarks made by the Hon'ble the Home Member, I may inform the Council that I have known cases where a Magistrate refused to allow this right of cross-examining a witness at this stage, and the High Court strongly commented upon it. So when there is room for doubt, I think the point should be made clear, so I am strongly of the opinion that this provision should be inserted."

The Hon'ble Sir William Vincent :—" My Lord, the Hon'ble Member wishes to insert this amendment to the clause, although he thinks that the right which it provides will never be exercised

The Hon'ble Mr. Kamini Kumar Chanda :—" Very rarely."

The Hon'ble Sir William Vincent :—" That the right will be exercised very rarely. Well, if that be so it does not seem worth while at all to insert the provision. As a matter of fact I take a rather different view. I believe that in all these cases the right of cross-examining witnesses before a charge is framed is always admitted when it is desired by the pleader for the defence, and this is certainly so in the provinces of Bengal and Bihar and Orissa with which I am familiar. The practice has always been so and it has been very definitely laid down by the Calcutta High Court. I will just quote one ruling here :

' Opportunity to cross-examine a witness for the prosecution should be given to the accused if they so desire even though the charge may not be framed.'

" There are other rulings exactly to the same effect, so that really the accused is given an ample opportunity of such cross-examination under the Criminal Procedure Code which applies to trials under the Bill.

" There is no necessity to make the change which the Hon'ble Member seeks to adopt. "

The Hon'ble Mr. Kamini Kumar Chanda :—" I am not quite sure that what the Hon'ble the Home Member says will be followed. You find cases reported in Calcutta in which the Magistrate refused to give the accused this right in this matter, and as we cannot be sure that it always will be done, I think it should be stated clearly. You are making a special procedure and I see no harm in making this point clear. "

The motion was put and negatived.

The motion that clause 8 of the Bill, as amended by the Select Committee, stand part of the Bill, was put and agreed to.

The Hon'ble Sir William Vincent :—" My Lord, I move that clause 9, as amended by the Select Committee, stand as part of the Bill."

The Hon'ble Mr. G. S. Khaparde :—" This is a small amendment, not so much to add to the law as to make it clear. It is that in clause 9, after the word 'necessary' the words 'for the attendance of defence witnesses or' be inserted before the words 'in the interests of justice.' It was pointed out to me that the words 'in the interests of justice' include the necessity for the attendance of witnesses, but sometimes I have seen that these

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witnesses are not allowed either because it would cause delay or for some other reason. So I submit that it should be stated clearly in the section that at least one or two opportunities will be given to the accused to secure the attendance of witnesses. If he cannot secure the attendance of his witnesses by two adjournments the court may proceed, and that is all that is intended by my amendment."

The Hon'ble Sir William Vincent:—"My Lord, the Hon'ble Mr. Patel has also, I think, an amendment on the same clause. It might save time if he will speak to it."

The Hon'ble Mr. V. J. Patel:—"I rise to support the amendment of my Hon'ble friend Mr. Khaparde. I have given notice of a somewhat similar amendment. It was no doubt pointed out to us in the Select Committee that the words 'in the interests of justice' would meet our objection. We however feel some doubt about it, and after all it is better to make clear by specified words that, if the court is of opinion that postponement is necessary to enable the accused to produce his witnesses, it should postpone the case. The words are 'The Court shall not be bound to adjourn any trial.' What we want is that the Court should be bound to adjourn if it is necessary to enable the accused to get his witnesses produced. I therefore support the amendment moved by my friend Mr. Khaparde."

The Hon'ble Sir William Vincent:—"My Lord, in the first place I wish to repeat in regard to this amendment that I think Members of this Council sometimes forget that trials under this Part will be before three High Court Judges. When the last amendment was discussed, we were told, 'Oh! cases have been known in which the cross-examination of witnesses has not been allowed before charge.'

"My Lord, these cases will not be tried before a Subordinate Magistrate, and I do not think that the Hon'ble Member could name any case or suggest any case in which a Judge of a High Court had refused a reasonable opportunity for adjournment for the purpose of calling defence witnesses. The fullest discretion is left to the court in the clause as it stands; the Bill merely says that the Court shall not be bound to adjourn save in the interests of justice or as provided in the preceding clause. Where a person deliberately, to defeat the ends of justice, either keeps his witnesses out of the way or puts in an enormously long list of witnesses, not *bona fide* with the intention of examining them, but merely to delay proceedings, in such cases it is right that the court should not be bound to adjourn. I think that a court of three High Court Judges would always adjourn if it was thought that there was any possibility of injustice to the accused."

The Hon'ble Mr. V. J. Patel:—"Why then is this clause necessary?"

The Hon'ble Sir William Vincent:—"I ask the Council to believe that three High Court Judges will behave in a reasonable manner and give an adjournment when it is required. The Hon'ble Member has asked me why this clause is necessary. It is necessary in view of the procedure prescribed by section 257 of the Criminal Procedure Code. It may be said that it is possibly unsafe to vest a similar discretion in the hands of subordinate courts, but it can be safely left in the hands of three High Court Judges."

His Excellency the President:—"Mr. Khaparde, do you wish to reply?"

The Hon'ble Mr. G. S. Khaparde:—"No reply."
The motion was put and negatived.

[*Mr. Kamini Kumar Chanda; Sir William Vincent; Mr. V. J. Patel; The President.*] [13TH MARCH, 1919.]

5-26 P.M.

The Hon'ble Mr. Kamini Kumar Chanda :—" My Lord, the amendment I beg to move is :—

" That to clause 9 the following be added :—

' The accused shall be entitled to get copies of the depositions and exhibits free of cost to prepare his line of defence.'

" This is a very small matter to the State, but it is of very great importance to the poor man who is on his trial. He will only have 14 days' time to get copies and prepare for his defence, and it may be that he may not be able to pay for the cost of these things in time, and this means extra cost. I submit that it will be a bare act of justice to let him have these copies free of cost."

The Hon'ble Sir William Vincent :—" My Lord, I confess I can see no reason why an accused person who is being tried before this tribunal of three High Court Judges should be more favoured in the way of obtaining copies free of cost than any ordinary prisoner. My sympathies do not run so much with these men. They are in the same position as any ordinary accused persons and, if, I may say so, I know of no precedent for the amendment of the Hon'ble Member either in the Act of 1908 or anywhere else. Where accused persons—and the provisions of the Code are not illiberal in that respect—do get copies free of cost, the same facilities will be provided to persons accused under Part I, but I confess I can see no reason for showing them any special indulgence."

The Hon'ble Mr. Kamini Kumar Chanda :—" I think there is a provision in the Code under which accused persons are sometimes allowed copies free.

" In regard to the first objection of the Hon'ble the Home Member that there is no special reason why these men should get copies free, I submit that there is a special reason. You are taking away from them rights which other persons possess, namely, the right of commitment, the right of trial by jury and the right of appeal, and I think it is only bare justice that they should get something for this."

The motion was put and negatived.

The Hon'ble Mr. V. J. Patel :—" My amendment was not proposed."

" That to clause 9, the following words be added :—

' or to enable the accused to secure the attendance of his witnesses.'

His Excellency the President :—" But it is exactly the same amendment as Mr. Khaparde's. I would ask the Hon'ble Member to compare the two. I must rule that they are both the same and that the one has been disposed of by the other."

The Hon'ble Mr. Kamini Kumar Chanda :—" My Lord, I beg to move—

" That after clause 9 the following clause be inserted :—

' 9A. If there is any record of any previous statement or evidence or of substance thereof, of any prosecution witness made to any authority including the police, the accused shall be entitled to have copies of such evidence, statement or substance on applying for the same.'

" I must make a special appeal to the Hon'ble the Law Member to have sympathy with me in this matter, my Lord. Here you find that the man will have nothing to go upon in his trial. Of course, so far as the prosecution is concerned, before they call a witness, they must have got some information as

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to what he is going to say ; they must have some statement from him recorded either by a Magistrate or a police or some other officer. Is it not essential in the interests of justice that this fact should be known by the accused ? In an ordinary Sessions trial he has the statement of the man in the commitment proceedings, and if the man makes another statement he can compare the two and see if the man is telling the same story or a new one. But there is no chance now of his knowing anything at all. Is it, or is it not, necessary, in the interests of justice, that these facts should be known to the accused ? Therefore, my appeal to the Hon'ble the Law Member is that he should view this amendment sympathetically and allow the accused copies of statements in the possession of the Crown. Of course, if a statement is made before a Magistrate, the accused has a right absolutely to have it and he is entitled under sections 145 and 157 of the Evidence Act to cross-examine a witness on that statement. If the statement was to a police officer, the matter is slightly different. Before the present Code of Criminal Procedure was enacted in 1898, it was always allowed that statements recorded by the police should be given to accused persons. Then, my Lord, it came out that an Inspector-General of Police in Bengal, in order to evade this, issued a circular to the police to the effect that, when making investigations, they were not to record the statements of witnesses in the diary under section 161, but to incorporate them in the diary under section 172. The diary under section 172 being a privileged document, the accused person had no right to call for it or to inspect it, but it was ruled under the old Act that he had a right to get any statement to the police which had been recorded in the diary under section 161. It was tried to evade that by this circular to which I have referred and this coming to the notice of the High Court in a well known case, Mr. Justice Trevelyan ruled that if information given by any witness is incorporated by the police in the diary under section 172, the accused was entitled to that even then and he strongly censured the conduct of the police. He says : ' I can hardly believe that any responsible officer of Government would issue a circular like this to evade the rules of this Code.' (This is a case reported, I believe, in 20 Calcutta).

"After that the Code was amended and the law was amended on this point. The present law (section 162) is that if a man is called as a witness and if, as a matter of fact, he was examined by the police, then the accused person shall be entitled to ask the Court to send for that document and, after inspecting it, if the Court thinks fit in the interests of justice that a copy should be given to the accused, a copy was to be given. This is the present law, and, my Lord, when this law was enacted, there was considerable discussion in this Council about this point, and, with the leave of the Council, I should like to place this matter before it. This is what the Hon'ble the Law Member at that time, Sir Mackenzie Chalmers, said :—

'It is a question of discovery. When a witness is called, you are always entitled to impeach the credit of that witness by showing that on a previous occasion the witness made a statement inconsistent with what he is now saying in the witness-box. That is English law, and I believe it to be Indian law also. There is no question about that, but the point is this. In order to show that the witness on a previous occasion made a statement which was inconsistent with what he is saying now you must have some material to go upon, and there has been on the construction of the old section a conflict between the decisions of the Courts.'

"Then, later, he says :—

'We have only provided that in certain cases, and subject to the discretion of the Court, copies may be given of the supposed statements of a witness where the witness is himself called. It is clear that, when a witness is called, his name, identity and the substance of his information is to be given to the Court, and therefore there is no objection to any previous statement made by that witness being accessible to the accused . . . Very often in this country, and by no means rarely at Home, witnesses do make inconsistent statements at different times. They may make them from folly ; they may make them from bad motives ; but it is most important to the accused when he is being pressed by the evidence of a witness to be able to show that the story told by the witness in the box is not the story told by the witness when first he was asked about the affair when his memory was fresh and the facts were fresh in his recollection, and when he had no time to think out the consistent story which he afterwards tells. I can recollect several cases at Home in which I have been concerned where the inconsistent statements made by witnesses were most material evidence in favour of

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the accused. I remember one case where a woman was undoubtedly robbed and maltreated; there was no doubt of the fact. She first accused one man, and then she accused another, and I am by no means sure that either of the two persons she accused was the real person who assaulted her.'

"Then, my Lord, in reference to one remark of the Law Member, the then Lieutenant-Governor, Sir John Woodburn, put this question:—

'The Hon'ble Mr. Chalmers used the expression that he hoped that the discretion would be freely used by the Magistrates. I do not know exactly what he meant by that: whether he meant that they should not give copies of the papers or that they should freely do so.'

"Mr. Chalmers replied 'I meant that they should freely do so.' In a considerable portion of Bengal and the whole of Assam such statements are always given in Sessions trials, and whether the statements are recorded in full or the substance only is recorded, the Sessions Court always allows copies to be given to the accused. It is a matter of justice that this should be done. Under these circumstances, my Lord, I submit and I earnestly pray that the Hon'ble the Home Member will be pleased to accept this amendment."

The Hon'ble Sir William Vincent:—"My Lord, where there are records of any previous statements or of evidence given against the prisoner by any prosecution witness, copies will be available to persons accused under this Part just as much as they are to any ordinary accused, and there is no reason for making any change. As to police papers, the position under the ordinary law is that where a witness is called for the prosecution and his statement has been taken down by the police, the court may, if it thinks expedient, give a copy of it to the accused when the statement may be used to impeach the credit of the witness. I submit that this is all that is required in the present case. The Hon'ble Member has told us that Judges always give these copies. Why should we suppose that three High Court Judges will not do so, unless it is in the public interest to refuse them? But in the case of these political conspiracies particularly, there are instances in which statements made to police officers cannot in the public interest or with due regard to the protection of the lives of those who make them be given; and it is in those cases only, I imagine, that copies of the statements of such witnesses will not be furnished to the accused. I cannot see why any difference should be made in the matter of furnishing copies of these statements made to the police between these young revolutionaries and any person accused before the ordinary courts."

The Hon'ble Mr. Kamini Kumar Chanda:—"My Lord, I do not ask for any differentiation. What I say is that in the case of these revolutionaries the present law should be followed. If there is any matter that ought not to be furnished to the accused on political grounds, by all means keep that back; but I say so far as it implicates the accused, why should not the accused know what the previous statement of a witness against him was? In the court the witness may make a totally different statement, and, I submit, my Lord, that in a case like this it is very necessary that the accused should be given a copy of the previous statement."

The motion was put and negatived.

The motion that clause 9 of the Bill as amended by the Select Committee stand part of the Bill was put and agreed to.

The Hon'ble Sir William Vincent:—"My Lord, I move that clause 10, as amended by the Select Committee, do stand as part of the Bill."

The motion was put and agreed to.

The Hon'ble Sir William Vincent:—"My Lord, I move that clause 11 do stand part of the Bill."

[18TH MARCH, 1919.] [Mr. Kamini Kumar Chanda; Sir William Vincent; Pandit Madan Mohan Malaviya; Sir George Lowndes.]

The Hon'ble Mr. Kamini Kumar Chanda :—"My Lord, I ^{5-45 P.M.} beg to move the following amendment :—

'That in clause 11 the words 'its proceedings or' be omitted; and the following proviso be added to the same clause :—

'Provided that the Court is unanimous on the point.'

The clause would then run thus :—

'The Court, if it is of opinion that such a course is necessary in the public interest or for the protection of a witness, may prohibit or restrict in such way as it may direct the publication or disclosure of any part of its proceedings, provided that the court is unanimous on the point.'

"I do not propose to make a speech on this amendment. All that I ask is that, if it is thought necessary to keep any portion of the proceedings from the public, the opinion of the Court on this point should be unanimous."

The Hon'ble Sir William Vincent :—"My Lord, I submit that if the court considers that the whole of the proceedings should be held *in camera* in the public interest or for the protection of any of the witnesses, they should have that power. It is very doubtful—I cannot put it higher—whether every court has not got that power at present. Many here will remember that the question was discussed at great length recently in the superior English courts. Nor is there any reason why in a matter of this kind, where the public interest or the safety of a witness are concerned, the opinion of the majority should not prevail, or why if one Judge thinks differently from two others, his opinion should have greater weight. I must certainly oppose this amendment."

The Hon'ble Pandit Madan Mohan Malaviya :—"My Lord, the reason why the opinion of one Judge should prevail if he is of opinion that the proceedings should not be *in camera* is that the Legislature and law courts have long recognised the advantages of a trial which is open to the public, where all that the court is doing can be watched by the public. If one of the Judges constituting a bench is not satisfied that there is any reason for shutting out the public from watching the proceedings, I submit that that is sufficient justification for requiring that the proceedings shall be public. My Lord, I fear that the Hon'ble the Home Member does not recognise the value of the safeguard of a public trial in the case of India and Indians to the same extent that he would do perhaps in the case of other countries. But the circumstances here are peculiar, and the remarks to which he referred—the remarks, I suppose, in the House of Lords, made on this subject—would apply with greater force to the circumstances obtaining in India. In this legislation before us you are adopting a very special procedure which considerably curtails the safeguards for liberty which the subjects of His Majesty at present enjoy. If you must do so—we urge that you should provide a safeguard against the exercise of the power except under circumstances where there shall be a guarantee at least to the mind of the person accused—that the matter has been properly considered by all the three Judges, and that they are unanimously of opinion that there is reason for the proceedings being *in camera*. Where one of the Judges is doubtful, I submit the matter stands on an entirely different basis, and the Council will be wise in requiring that where such is the case, the proceedings should not be conducted *in camera* and that the trial should be in open court

The Hon'ble Sir George Lowndes :—"I should like to point out that this clause of the Bill is not dealing with the question of trials *in camera*. The Hon'ble Pandit's remarks therefore are, I submit, beside the point."

The Hon'ble Pandit Madan Mohan Malaviya :—"I should like, my Lord.

[*Sir George Lowndes; Pandit Madan Mohan Malaviya; The President; Mr. Kamini Kumar Chanda; Sir William Vincent; Mr. Surendra Nath Banerjea; Mr. V. J. Patel.*] [13TH MARCH, 1919.]

The Hon'ble Sir George Lowndes :—" My Lord, I object to my Hon'ble friend replying; he has already spoken."

The Hon'ble Pandit Madan Mohan Malaviya :—" I only want an explanation, my Lord. I want an explanation of the section, if I may. I want to know whether my friend is right in what he has said. I want to draw the attention of Council.

His Excellency the President :—" No, no. The Hon'ble Member has already spoken once; he can make any personal explanation but nothing more than that."

The Hon'ble Pandit Madan Mohan Malaviya :—" May I make my meaning clear? The language of this section is 'the Court may in certain circumstances prohibit or restrict in such way as it may direct the publication or disclosure of its proceedings or any part of its proceedings.' I should like the Hon'ble the Law Member to tell us whether that will not enable the Court to shut out people and members of the public from entering the hall or the room where the Court may be holding its trial."

The Hon'ble Mr. Kamini Kumar Chanda :—" My Lord, the last portion of the clause will include such a case. I think it can be construed as meaning that persons shall not be present at the time the trial is going on; otherwise it would be disclosing the proceedings. By using such words as 'disclosure of its proceedings' we clearly take away the right of the public being in court when the court may say that the trial shall be held *in camera*. I think it is a very dangerous power to give. It ought to be made clearer; I mean the last portion of the clause should be amended so as to make the sense clear; otherwise it will be construed that a trial may be held *in camera*."

The motion was put and negatived.

The motion that clause 11 stand part of the Bill was put and agreed to.

The Hon'ble Sir William Vincent :—" My Lord, I move that clause 12 as amended by the Select Committee do stand as part of the Bill."

The Hon'ble Mr. Surendra Nath Banerjea :—" My motion is that 'clause 12' be deleted. My Lord, this clause introduces an innovation in the existing Criminal Procedure Code so far as this particular Bill is concerned. It provides for the examination of the accused as a witness. Under the existing law the court may ask the accused such questions as the Court may think fit and the accused is at liberty to answer them or not as he pleases. But under this section the court will explain to the accused that he is entitled to be examined as a witness, and if he agrees he will be examined as a witness, which means that he will be put on his oath, that he will be cross-examined and a minor point, he will take his place in the witness-box. My Lord, this I understand, is the law of England, and it is the law of the civilised world; but we must bear in mind that the conditions in India and the conditions in England are very different; furthermore when we have a perfect system of criminal procedure as you have in England there will be time enough to have an innovation of this kind engrafted on our criminal system. Apart from these general considerations it seems to me there are certain directly relevant facts which make it highly undesirable that this clause should have a place in the Bill. Unless at least one important provision is changed the accused will not be permitted to have the benefit, the assistance, of a pleader. Therefore the accused will be standing alone in the dock, the Court will put him questions and he will be left to his own unaided judgment."

The Hon'ble Mr. V. J. Patel :—" The pleader is there, see Part I of the Bill."

[13TH MARCH, 1919.] [*Mr. Surendra Nath Banerjea ; Mr. V. J. Patel ;
Mr G. S. Khaparde.]*

The Hon'ble Mr. Surendra Nath Banerjea :—" Well be it so. I withdraw that part of the statement. It does not make any difference so far as my contention is concerned. Then he is placed in an unenviable position, he will be subjected to cross-examination and altogether the conditions are such as in the case of an ordinary person will make this position exceedingly unfavourable. It seems to me, my Lord, that this is a somewhat dangerous innovation. As regards this particular clause of the Bill the High Courts have not been consulted, no competent legal opinion has been obtained. I think before you introduce an innovation of this kind competent legal opinion ought to be consulted. Undoubtedly there were three High Court Judges on the Rowlett Commission, but not High Court Judges from Calcutta, authorities likely to be more conversant with actual conditions existing. It seems to me further that before you introduce a clause of this kind in this emergent measure it is important that local opinion should be obtained and the High Court consulted. Moreover there is another general observation I do desire to make in this connection, and it is this. This may be good law or bad law, I know nothing about it. If it is good law it should be introduced, but the fact that it has found a place in such a highly unpopular measure as this will handicap it later on in its introduction into the substantive law of the land. I understand there is a proposal to introduce this into our Code of Criminal Procedure. If you do so I feel confident that will be creating prejudice against that particular section so far as it forms part of the substantive law of the land. Having regard to the fact that it is an innovation, and that it is not supported by competent legal opinion I think it is most undesirable to introduce the section. The Bill is unpopular, this section will make it more unpopular. I do not think in the interests of justice it is necessary. Therefore I beg that this section be deleted."

The Hon'ble Mr. V. J. Patel :—" My Lord, I will only add a few words to the arguments of my Hon'ble friend, Mr. Banerjea. I understand that in the Act for the prevention of crimes in Ireland there is no such provision, I think I am right. If you are going to follow the procedure laid down there, there is no reason why this provision should be inserted in this particular instance. The question was thoroughly discussed in Select Committee, and if I remember it aright, most of the non-official members were against the change proposed to be introduced. I hope the Council will see its way to support this amendment."

The Hon'ble Mr. G. S. Khaparde :—" I have an amendment which by a strange coincidence is in almost the same words, namely, 'That clause 12 be deleted.' I find that this provision of the law has come out of 61 and 62 Vic. Chapter 26. It was introduced into England and now it has come into our system. When this Act was introduced into England the law did not apply to Ireland. If it was good law, why should it not apply to Ireland? I tried to look up Hansard's Debates on this point but got mixed up. I believe that the Irish members protested in a body. The Irish people are excitable and it requires a very strong-willed man to stand cross-examination, more especially when that cross-examination is conducted in the presence of three High Court Judges. Government is able to engage the ablest persons at the Bar. It has been found that many innocent persons spoil their own case; they tell the truth but they tell it in such a way as to prejudice the case against them. Then again it has to be remembered that education has not advanced in this country as far as it has in Ireland. Another thing is that the people are excitable, so that they may commit some act. In a book which I saw the other day on examination of the questions of identification a crime was committed and a witness was called; one witness said 'this man was not there' so the accused instead of staying quiet said 'Oh! thank God, there is one man that does not recognise me'. As Counsel explained this man was thanking God that there was one honest person who said that he was not there. A similar thing has happened in my own practice. The people with whom we have to

[*Mr. G. S. Khaparde ; Dr. Tej Bahadur Sapru.*] [13TH MARCH, 1919.]

deal are ignorant. Cross-examination is a very useful instrument, but it has to be in skilled hands, it is an instrument which is liable to be dangerous in wrong hands and to injure the person concerned. On the one hand the Government will have the ablest advocate at the Bar, whereas the man may not have any, unless he is treated as a pauper and the High Court thinks it necessary to provide him with one. I have come to the conclusion that this is a dangerous provision especially in a measure of this kind in which everything is being to a certain extent hurried. The charge against a man may, in these circumstances, be aggravated and he may commit some act or say something which he really never contemplated doing, and which may accordingly inculcate him. Therefore I say this provision should not find a place in this measure.

"So under these circumstances, I also move the same amendment that this provision should not find a place in an Emergency Act at any rate. These are the reasons why I put forward this amendment."

6 P.M.

The Hon'ble Dr. Tej Bahadur Sapru:—"My Lord, the provisions of clause 12 of the Bill are to my mind of such far-reaching consequence that they require to be very carefully considered by the Council. My Lord, on the one hand, it is perfectly true that the accused is not compelled by clause 12 to offer to go into the witness-box. To use the words of this clause 'the Court shall inform the accused that he is entitled, if he so desires, to give evidence on oath on his own behalf and shall at the same time inform him, if he does so, that he will be liable to cross-examination.' On the other hand, you have the important fact to bear in mind that if in the exercise of his option he refused to offer himself into the witness-box according to one part of the section, although it will not be open to the prosecution to make his abstention from the witness-box a subject of any comment, yet taking the clause as it stands there is nothing to prevent the court from coming to any conclusion that it likes having regard to the fact that he has abstained from going into the witness-box. My Lord, it is perfectly true that during recent years, it is perfectly true that some 20 or 23 years ago the English law on the subject was changed; but let us not forget that it was changed after centuries during which it was recognised as a fundamental principle of English jurisprudence that the accused cannot be shown into the witness box, that it is for the prosecution to make out its case against the accused. Now, my Lord, I do not think it would be right or fair to hold that the conditions in regard to this matter in this country are exactly parallel to those that obtained in England, say some 20 years ago or that obtain at the present moment. My Lord, my impression is that an attempt was made when the Irish Coercion Bill was introduced in Parliament to get a similar provision incorporated into that law and I speak from recollection, subject to correction by any member of the Council, that at that time the strongest possible objection was taken to provisions of this character in that Bill. It was probably, as my Hon'ble friend, Pandit Malaviya corrects me, and I think it really was in the year 1888. However, whether it was at that time or at any subsequent time, I am speaking only from memory, the fact remains that at that time the strongest possible opposition was shown by the lawyer members and not only by the lawyer members, but also by other members in Parliament to provisions of this character. Now, my Lord, it is perfectly true that in some cases the only evidence that the accused can give in his own defence is his own evidence, and it may be that the whole case of the prosecution may fall to the ground if the accused goes into the witness-box. The explanation that he may give in support of his own defence may be so convincing that the Court may be justified in discarding all the evidence of the prosecution. I am perfectly aware of that and I realise that it may have been in many cases that the accused may be let off solely upon his own evidence, but at the same time the risk is enormous; but surely it cannot be contended that there is not an equally great amount of risk of even a perfectly innocent accused spoiling his case and strengthening the case for the prosecution by going into the witness-box and submitting himself to such a cross-examination at the hands of a clever cross-examiner.

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[*Dr. Tej Bahadur Sapru ; Pandit Madan Mohan Malaviya.*]

" My Lord, speaking as a lawyer, I must say that I have no strong prejudices one way or the other, but to be absolutely frank, I should not like an experiment of this character to be tried in a measure like this in the absence of important opinion which we should collect before we undertake to introduce a provision of this character in our law. My Lord, in the course of my speech yesterday, I said that the Bill should have been referred to the High Courts and to other Judges who have got to administer justice from day to day. My Lord, when it is borne in mind that an important provision like this is sought to be introduced in a measure of this character, I submit in all humility, the force of my remarks yesterday becomes quite apparent. We are entitled to know what is exactly the view which Judges of the High Courts in various parts of the country, which Sessions Judges, District Magistrates and other Magistrates and lawyers having considerable practice on the criminal side of the courts hold, what opinion these gentlemen hold in regard to a matter like this. We have got absolutely no evidence of that character. It may be that if you consult the High Court Judges and Sessions Judges and criminal lawyers, you may find your position infinitely stronger than it is now, but in the absence of any evidence to that effect, I certainly think that you are taking an extraordinary risk in trying an experiment of this sort. This question can be raised fairly and clearly when the revision of the Criminal Procedure Code comes to be considered ; it will be time enough then for us to consider the bearing of the English law upon Indian conditions. But at the present moment when you are introducing a special measure like this, I do not think that it is right that you should introduce a provision of such a far-reaching character. Therefore, my Lord, without, as a lawyer condemning it on legal principles or without as a lawyer supporting it on legal principles, I say the experiment is one which requires to be tried very carefully, and certainly, this is not the time when you can try an experiment of this character."

The Hon'ble Pandit Madan Mohan Malaviya :—" My Lord, I strongly support the amendment which has been moved by my Hon'ble friends Messrs. Banerjee, Patel and Khaparde. My Lord, I think it will be unwise, inexpedient and dangerous to introduce section 12. In the minute of dissent which I submitted to the Select Committee, I made my position with regard to this section so clear that I cannot do better than draw attention to what I said there. The first attempt that I know was made before the laws were reformed in England, and there used to be a provision that an accused person should not only have the option, but that he should be compelled, on penalty of physical suffering, to undergo cross-examination. That was regarded as a barbarous provision and was set aside, and for a long time, for some centuries as the Hon'ble Dr. Sapru has said, the law would not allow an accused person to be subjected to cross-examination or give him even the option of being examined on oath. In 1898, a Bill was introduced in Parliament which sought to introduce this change, namely, that an accused person may be examined on oath on his own application or at his own wish. There was opposition to the proposal, public opinion was strongly divided, and the Bill did not pass into law. The next attempt was made in 1898, and it was only then that the law was changed. Since that time an accused person in England is entitled to be examined on oath on his own application, and if he so offers to be examined on oath, then he is liable to be subjected to cross-examination. Now, my Lord, that is how the matter stands so far as England is concerned. Opinion was divided as to the utility and wisdom of this measure even in England ; but the experience of the last twenty years seems to have satisfied English Judges and lawyers that this was a wise provision to adopt, so far as accused persons in England were concerned.

" But, my Lord, for the purposes of the present discussion we have to remember that we here unfortunately are not yet in the position of England. We have to remember with regret that the system of the

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administration of justice which obtains in India is not yet what it should be. For thirty-five years and more educated Indians have urged one simple reform in the administration of justice, namely, the separation of the judicial and executive functions, and we have not been able to persuade the Government of India to carry out that very simple elementary reform. We have also not been able to persuade the Government of India to introduce a system of trial by jury all over the country and to let the opinions of the fellowmen of the accused have their due weight in influencing the decisions of Judges, in deciding questions affecting their lives and liberties. In other respects, too, the administration of justice in India does not stand on the same footing as it does in England. I think of all the institutions that Englishmen have reason to be proud, and they have got many such, the administration of justice among them is one of which they may well be very, very proud. We wish that we had the same system of justice introduced in India. When it has had its work for some time I do not think there will be a voice raised against a proposal to incorporate into our Criminal Procedure Code the provision of the law by which accused persons are now offered the opportunity of being examined on oath. But in order to consider this we should look at this question at this stage, and I would invite the attention of this Council to what was said on the subject in England in 1888 and even in 1898. I will first take the later period. In the discussions that took place in the House of Commons in April 1898, on the Bill to which my Hon'ble friend has referred, and which became 61 and 62 Vic. Chap 36. Speaking on the Bill, Mr. Lyttleton, M. P., said :—

'The very moment a man begins to cross-examine another an atmosphere of heat is generated. How many men can engage in an ordinary argument on an important subject without showing warmth? I think there are rather few in number. But what is cross-examination? It is argument conducted by men in public, with all the excitement that publicity can give. It is done by a man who is exhibiting his powers before others who may afterwards employ him; and is it not too sanguine to expect that such a man would conduct a cross-examination of a prisoner with that calmness and moderation with which English prosecutions are now conducted? May I give one quotation from the opinion of Lord Justice Collins, who has allowed me to use his name in this matter? My Hon'ble and learned friend has said that he did not believe that Judges would be carried away by the duties imposed on them by this Bill. Allow me to read the testimony of one of the Judges on this point, which I am sure will have great weight. There is no Judge on the bench more respected, esteemed and admired than Justice Collins. He says :—

'My chief objection to the proposed change is that I feel certain, it will greatly alter the present relations between the Judge and the prisoner. It seems to me inevitable that, if it should become the practice for the prisoner to give evidence in every case, the judge will in most cases have to put questions in the nature of cross-examination himself. He has to do so now very frequently in cases under the Criminal Law Amendment Act. Counsel who conduct ordinary cases are frequently inexperienced, and a crucial question often has to be put by the Judge

'If this becomes the ordinary practice, as I think it must, if the proposed change be made, it must shake the prisoner's confidence in the absolute impartiality of the Judge, which is so valuable a feature in our present system. It cannot but tend to alter the attitude of the Judge himself actually and apparently; and I should regard this as a great public mischief, and deprecate any change which might make it possible, unless I feel sure that the certain benefits would more than compensate.'

" Mr. Lyttleton went on to say :—

'This is the opinion of a Judge who has tried these cases himself, and who has no prejudice one way or the other. He has had great experience of both systems. Is it not a deplorable thing for the Government of this country that the Ministry should seek to alter one of the most impressive functions of Government which now exhibits the Judge and the prosecuting counsel—at any rate the Judge—not as the enemy, but as the friend of the poor and miserable? Would it not be a deplorable thing that a system so generous and humane should be so changed to one in which it would be the business and the duty of the Judge to put questions such as Lord Justice Collins suggests, and as the result of which he would not appear to the poor and miserable in a Criminal Court as a friend, as he is now generally regarded, but as an embittered enemy?'

"That was the view taken by sober, sensible men who spoke against the Bill. But the majority were for it and the change was introduced. Now,

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as I have said, experience has shown that in England the provision has worked well. But the circumstances of England and India are different. In order to judge of the suitability of the proposed law to India, I would rather invite comparison—I regret to do so, both for the sake of Ireland and India—with Ireland and draw attention to the opinions of the Irish Members.

“The controversy raged over the desirability or otherwise of the change for fifteen years before this provision found a place in the Statutes of England. The Irish Members as a body fought for fifteen years against the introduction of this provision in Ireland, and, my Lord, they eventually succeeded. It was because the discussions in the session of 1888 had shown that they were unanimously opposed to the introduction of this provision in Ireland, in the Bill which was introduced in 1898, and which became law, there was a distinct clause which stated that the Act should not extend to Ireland. The reasons which led Irish Members to oppose the extension of the change to Ireland were stated by Mr. Morley in the debate which took place in 1888. He said :—

The Hon'ble Sir George Lowndes :—“May I ask where the Hon'ble Pandit is quoting from ?”

Pandit Madan Mohan Malaviya :—“Hansard, Vol. CXXIV, pages 95, 96. Mr. Morley said :—

“There was no difference of opinion as to the utility of the measure. They were all agreed that to allow prisoners to become witnesses when they wished to do so would be a humane and beneficial change. But he could not agree that all the reasons which existed for the application of the Bill to England must necessarily exist in the case of Ireland also. The Hon'ble and learned Solicitor General said that there was no distinction between the cases.”

“Mr. Morley inquired if that was so why the Hon'ble gentleman was not prepared to extend the same laws to Ireland which were in existence in England ; why he was not prepared, for instance, to extend self-government to Ireland, and he went on to say :—

“The Hon'ble and learned gentleman had not dealt effectively with the argument of the Hon'ble and learned Member for North Longford (Mr. T. M. Healy) that the atmosphere of an Irish Court was not supposed by the people of Ireland to be favourable to the prisoner.”

“Unfortunately, my Lord, the same remark applies to the atmosphere of many a court in India. Mr. Morley went on :—

“The argument of the Hon'ble and learned Member for North Longford proved that there was all the difference in the world between the operation of a measure in Courts like the English Courts and its operation in Courts such as the Hon'ble and learned Member and his friends believed theirs to be. This was a Bill in favour of the prisoner ; but the Government were going to apply it in a country, where it would inevitably be regarded—whether rightly or wrongly—as being hostile to the prisoner. The effect of the measure upon Irish opinion would be the very opposite of that which was justly claimed for it in England. The Hon'ble and learned Member for Inverness (Mr. Finlay) had argued with great plausibility that the supposition that there was animus in the mind of a Judge against a prisoner was all the more convincing reason why they should give the prisoner the chance of exculpating himself by giving evidence. But it must not be forgotten that if the contention of the Hon'ble and learned Member for North Longford were correct, and if there was animus in the mind of an Irish Judge and a strong animus in the prosecuting counsel, the prisoner under this Bill would be exposed to the risk of a bitterly hostile cross-examination, and it will enforce on him a very serious disadvantage. It appeared to him (Mr. John Morley) the sheerest pedantry to insist that because this was a wise and desirable change in itself and in this country, they were, therefore, bound to force it upon Ireland against the wishes of her Representatives, and against the opinion of so staunch a partizan of the Government on the Opposition side as the Right Hon'ble and learned Member for Bury. The Right Hon'ble and learned Member for Bury was free from the suspicion of motive which attached to the Irish Members below the gangway and he had shown that he was strongly opposed to the change itself ; and on both these grounds his opinion was entitled to the greatest weight. Would the Government insist upon extending the legislation to Ireland against the wish of all the popular Representatives of that country, and against the opinion of a partizan of their own who was most competent to give an opinion upon that subject ? He wished to underline the

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argument of the Hon'ble and learned Member for the City of Durham (Mr. Milvain), which he was surprised the Government did not see the force of. They considered they were engaged on the difficult task of restoring law and order in Ireland. They said they had now got a state of opinion in Ireland much more favourable than it had long been to the maintenance of law and order and respect for the administration of the law. They must admit, therefore, that it was most undesirable politically to arouse fresh jealousy by introducing a single element of suspicion or irritation into the administration of the Criminal Law in Ireland at a moment like this; and yet they must equally admit that this would be the effect of the provision which, with deplorable tenacity, the Government insisted upon extending to Ireland.

That was said, my Lord, in 1888; substitute India for Ireland in the passage, and see how well it applies to the case we are considering

The Hon'ble Sir George Lowndes :—" May I ask once again that the Hon'ble Pandit will give me the reference; volume 124 is in 1885 ? "

The Hon'ble Pandit Madan Mohan Malaviya :—" 1888, I gave the year."

The Hon'ble Sir George Lowndes :—" I understood the Hon'ble Member to say volume 124."

The Hon'ble Pandit Madan Mohan Malaviya :—" Volume 324, pages 95 and 96.

" My Lord, other members expressed the same view that this legislation should not be forced upon Ireland, and the result was that the Bill fell through then, but when the Government introduced the Bill which became law in 1898, the Government themselves dropped the idea of extending its provisions to Ireland. This is our position. I submit that the proposal to introduce an important change like the one in question in this exceptional and drastic legislation is all the more unwise. If the change is a good one, you should wait and see that our courts are improved and that the administration of justice stands on a footing anything like what it stands in England. Let there be a greater feeling of confidence that the prisoner has all the constitutional safeguards of life and liberty provided secure to him and do not introduce such a change in a measure which is on the face of it admittedly, professedly going to curtail the constitutional rights and safeguards of life and liberty.

" My Lord, the basis for this legislation is to be found in the same Rowlatt Committee's Report to which we are indebted for the other important provisions of the proposed Bill. Let us see what the Rowlatt Committee have said on this point. They recognised that the introduction of this provision was an important departure; they also recognised that it was a departure which should not be introduced into the ordinary courts, and that it should not be introduced unless safeguards were provided against its abuse. This is what they said : ' No doubt only an experienced court should try cases under these conditions in order to make sure that an ignorant prisoner does not misunderstand his position and is not unfairly dealt with. This safeguard is ensured when the cases come before three Judges of the highest rank, and, upon the whole, we think the provision should be introduced. If it were a question of its general application we should, having regard to the above-mentioned considerations, be against it.'

" Now, my Lord, the Rowlatt Committee clearly stated that in their opinion this was not a provision to be introduced in ordinary circumstances. They would only agree to its introduction, as they say, when there would be all the safeguards provided against an ignorant prisoner misunderstanding his position and being unfairly dealt with. They thought that the provision of a Special Tribunal, consisting of three High Court Judges, supplied these safeguards. With due deference to the members of the Committee, I beg to differ from them.

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"The remarks to which I have drawn attention, the opposition which the Irish members waged for fifteen years against the introduction of a similar provision into Ireland, and their success in resisting its introduction into that country have a lesson for us. And in view of the existing state of things in this country, and of the fact that this is a very special and a very repressive piece of legislation in which it is sought to incorporate the provision in question, I beg your Excellency's Government to reconsider the situation and to decide to drop it. My Lord, I have acknowledged that the change has been beneficial in England. Yet let us not be in a hurry to introduce the most up-to-date improvements of only some departments of national existence in England, unless and until we introduce corresponding improvements in other departments of national existence and administration. Many such improvements are yet to come in particular in the administration of justice. Therefore until they come, until a feeling of greater confidence in that administration is developed and spread far and wide in the country, I hope the Government will see the unwisdom of enacting a provision like the one which is incorporated in section 12."

The Hon'ble Mr. C. A. Kincaid :—"My Lord, I do not wish to waste the time of the Council unnecessarily, but this is a question on which I feel very deeply, and I also venture to hope that this Council will attach some little weight to the experience of one, who has been for 23 years a judge. Lovers of the 'Pickwick Papers'—and I hope that this includes the majority of this Council—will remember the trial of the suit which was brought against Mr. Pickwick for breach of promise. Now the first thing that strikes a lawyer about that case is that neither the plaintiff nor the defendant went into the witness-box. The next thing that strikes a lawyer is that had Mr. Pickwick gone into the witness-box and told the Court exactly what had happened, it is perfectly certain the jury would have believed him, and that he would have won his case. But he did not go into the witness-box and so he lost his case, and, as far as I remember, there was a verdict against him for £700. 6-27 P.M.

"There was an ancient and deeprooted objection in the Laws of England to parties in civil and criminal cases going into the witness-box. It was thought that perjury would result from this, and that there would be so much perjury that it would become a national calamity. The first breach that was made in this position was, I think, in 1838 when a law was introduced by which parties in a civil case could give evidence. However, it was still held that in criminal matters it would be very much better for an accused not to go into the witness-box. It would be impossible for him not to perjure himself. The next breach in this position was when the Criminal Law Amendment Act was introduced. This dealt with complaints made by women against men for sexual offences and it came to be generally understood that such offences were never likely to be committed in anybody else's presence, and that therefore it was necessary that an accused person should go into the witness-box in order to prove his innocence. This change proved a success and, finally, the whole position was carried by the Criminal Evidence Act of 1898, and now it is the law of England that if an accused person wants to do so he can give his view of the case to the jury.

"Well, my Lord, a good many quotations have been made from the debates on that Act by the Hon'ble Mr. Malaviya. I have had the advantage of reading those debates, an advantage which, I regret, the Hon'ble Mr. Malaviya has not enjoyed; and I think it is impossible for any one who reads those debates not to see that the weight of argument of those who supported the Bill was far superior to the weight of argument on the side of those who objected to it. The only person who really spoke with any force against it was Mr. Lyttleton from whose remarks the Hon'ble Member has read some quotations

The Hon'ble Pandit Madan Mohan Malaviya :—"My friend is not quite right. I have read several of the volumes and I have got some of them with me."

[*Mr. C. A. Kincaid.*]

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The Hon'ble Mr. C. A. Kincaid :—"If I do the Hon'ble Mr. Malaviya an injustice I apologise. At any rate, as far as I read the reports of the debate, it seemed to me that Mr. Lyttleton's speech against the Bill was the only one of any importance. On the other side, there was the great authority of Sir Edward Clarke and he quoted the opinions of Lord Halsbury, Lord Russell, Sir Henry Poland, Sir George Lewis, the greatest criminal experts of the time, and they all agreed that innocence was the one sure shield—that if a man was innocent and told the truth in the witness-box, he could baffle the most skilled cross-examiner. And Sir Edward Clarke ended that speech by saying: 'Why should you deny to an accused person on a capital charge the privilege of explaining exactly what happened, a privilege you accord to the merest scullery maid before dismissing her'.

"The Hon'ble Mr. Malaviya has, my Lord, said that that law has proved a success in England. I may mention that when I was appointed by the India Office some years ago to instruct the Solicitor General, Sir Rufus Isaacs, for the extradition of one Savarkar, to be tried in connection with the murder of Mr. Jackson, the argument made by Savarkar's counsel that told most with the Court of Criminal Appeal was that if Savarkar was tried in India he would not be allowed to go into the witness-box and tell the Judges his own version of the case on oath.

"My Lord, I will give another personal experience, if I may, to this Council. Some months later, I was going through a course of legal study and I went to one of the minor courts of London, and I remember quite well—indeed I shall never forget it all my life—the case of a boy there who was charged with having committed some theft. Witness after witness came up and swore that they had seen the boy there. He had no witnesses, but his Counsel put him into the witness-box, and I can assure this Council that, when he had left the witness-box, there was not one person present in Court who was not convinced of his innocence. He was not an educated man; he was simply an ignorant boy from the street; but, as Sir Edward Clarke said in the debate, his innocence proved a sure shield against the most skilful cross-examination.

"There is one great authority I will quote in this connection and that is the authority of Mr. Justice Hawkins. Mr. Justice Hawkins, in his 'Recollections' says 'At the time of these debates, I felt great misgivings as to the passing of this Act, but I should like to put it on record that I have never yet seen a case, where an innocent person went into the witness-box and gave evidence in his own behalf that it did not do his case the greatest possible good.'

"My Lord, I have mentioned the case where I myself went into a small London Court and saw an accused person go into the witness-box and be acquitted. I was so struck by that case that directly I was appointed Judicial Secretary on my return to India and from that time onwards I did all I could to urge the Bombay Government to alter the general Statute law; and I am glad to say the other day when the Government of India consulted the Bombay Government about alterations in the Criminal Procedure Code, the Government of Bombay on my advice and on the advice of some other senior judicial officers asked the Government of India to bring in a provision into the Criminal Procedure Code similar to that which has been embodied in this Bill. My Lord, only one question now remains, and that is the question of Ireland. The Hon'ble Mr. Malaviya asked why this provision could not be introduced in Ireland. Well, my Lord, I have read the debates of the Irish Members with the greatest possible attention, and I think the objection of the Irish Members was not to the principle involved. It was quite a different one. They urged before the House of Commons that they could not trust the administration of justice in Ireland. The one person whom they objected to was Mr. Peter O'Brien. He was either Counsel for the Treasury or Attorney-General for Ireland, I forget which; but when I was in Ireland as a boy there was not a man, woman or child that did not call that man 'Peter the Packer.' I do not know whether it was justified, but whenever an Irish Catholic went into the dock, Mr. Peter O'Brien managed to get a jury of twelve good men

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[*Mr. Kincaid ; Khan Bahadur Mian Muhammad Shafi ; Sir William Vincent ; Mr. Surendra Nath Banerjea ; The President ; Sir George Lowndes.*]

and true who were all Protestants and mostly from the North-West of Ireland. With this man's extraordinary success in getting together juries to his liking, an Irish Catholic was not likely to have a fair trial if he went into the dock. And that was the reason why the Irish Members objected to the introduction of this provision. It had nothing to do with the principle of the thing. It was due to the peculiar political atmosphere of Ireland. But no such prejudice exists in regard to the Judicial Department in India, especially the Judges of the High Court, who will constitute these special tribunals. The Hon'ble Dr. Sapru has spoken in the most flattering terms of the High Courts of India, and I think I may say that their impartiality and fairness are universally recognised."

The Hon'ble Khan Bahadur Mian Muhammad Shafi:—

"My Lord, in order to enable some of us to express a definite opinion, I should like to know what exactly is the position of Government with regard to the amendment which four or five of us have proposed to the clause as amended by Select Committee, *i.e.*, whether they are prepared to accept the amendment that the Court shall not draw an inference adverse to the accused by reason of his failure to give evidence on oath. It seems to me that that is a matter which is weighing on the minds of a large number of non-official Members. If we were in a position to know the definite position of Government in this matter, and whether they are going to accept the amendment that it shall not be open to the Court also to draw an inference adverse to the accused by reason of his omission to go into the witness-box, then possibly the position of affairs may be different. With your Excellency's permission I should like to ask the Hon'ble the Home Member to enlighten us with reference to this."

The Hon'ble Sir William Vincent:—"I am quite prepared to make a statement on this point. The Government of India propose to follow the English law absolutely."

The Hon'ble Mr. Surendra Nath Banerjea:—"My Lord, may I suggest adjournment of the debate now, having regard to the fact that it is a most important matter and will need prolonged discussion."

• **His Excellency the President:—**"Well, Mr. Banerjea, I was going to inform the Council that I propose to sit until we finish with amendment No. 77. We are now at amendment No. 48, and for the convenience of Council I propose to adjourn at a quarter to eight and resume again at nine."

The Hon'ble Khan Bahadur Mian Muhammad Shafi:—

"My Lord, in view of the answer which has been given by the Hon'ble the Home Member to my question, I am compelled to say that with all my predilection in favour of the retention of this clause, that answer compels me to support the motion placed before the Council by the Hon'ble Mr. Banerjea. I do not think I need add to what has been said by other Hon'ble Members. The apprehension in the minds of most Hon'ble Members who are opposed to the retention of this clause is that although the clause provides that the counsel for the prosecution shall not comment on the conduct of the accused in not going into the witness-box there will be an unconscious bias in the mind of the Judge which may influence him against the accused by reason of the accused's conduct, and I submit that unless and until the safeguard that five of us have suggested, that such an inference shall not be open to the court to draw, we are not prepared to accept the retention of the clause."

The Hon'ble Sir George Lowndes:—"My Lord, the reliance that has been placed by some Hon'ble Members on the reference to the opposition of Ireland would make it possible to deal with this motion very lightly,

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though I am far from desiring to do so. The Hon'ble Pandit referred to the diffidence felt by Irish Members on the subject. Another Hon'ble Member—I think it was Mr. Patel or Mr. Khaparde—asked "If it is a good law for England, why is it not a good law for Ireland?" I wish either of those Hon'ble Members could put that question to an Irish audience. I wish that the Hon'ble Pandit could do so, and he would see what reply he would get: I could almost laugh when I think what an Irish audience was in the years to which the Hon'ble Pandit refers, the years between 1882 and 1898,—believe me, I know much more what it was like than the Hon'ble Pandit can know. Those were the years when Ireland would accept nothing from the Government. Those were the years when the Irish Party looked at the hand that gave and not at the thing that was given. Any one who uses that as a serious argument against applying this provision to India, that the Nationalist Party would not have it for Ireland, shows a complete ignorance of Irish politics. The Council have heard my Hon'ble friend Mr. Kincaid, who is an Irishman. I am not an Irishman by birth, but I have some knowledge of what politics in Ireland were in those years, and I entirely endorse all that he said. The refusal of Ireland to accept it was for very definite political reasons and due to the opposition of the Irish Nationalist Party, who would accept nothing from the Government. But let us get away from the Irish argument and let us treat this thing not lightly but seriously. Now, what is the object of every rule of evidence? Is it not to get at truth? Not to get at the truth only when it is favourable to an accused person—not certainly to get at the truth only when it is favourable to the prosecution; but the object of every rule of evidence is to get at truth. Well that is what I want in supporting this clause. When I was addressing this Council on the introduction of the Bill, I said that legislation of this sort was a thing very distasteful to me, though in this particular instance I was satisfied with its necessity. That may incidentally be an answer to certain remarks that fell from my friend the Hon'ble Mr. Jinnah yesterday. But when I said that legislation of this sort was distasteful to me, I was making no reference whatever to clause 12 of this Bill, which has had my most earnest and sympathetic support throughout. I regret greatly to see India lagging behind the rest of the civilised world in this matter. I am not talking about Ireland, or about England only. Is it known to this Council that every self-governing Dominion—and remember it is the replica of a self-governing Dominion that Hon'ble Members are always asking to become—that every self-governing Dominion has this provision; that it is the law of most of the Crown Colonies, and the law of nearly every State of America? I need not refer to the French law. It is perfectly well known to all of us. The Hon'ble Mr. Khaparde suggested that the reason why it did not apply to Ireland was because the Irish are very excitable. Well, that applies at least equally to the French, and yet the system of examination of an accused person in France is far more drastic than it has ever been in England or in any part of our Colonies. Therefore what we are pressing on Members of this Council—I hope pressing on their reason—is the adoption of something which is practically the law of all the rest of the Empire, and with regard to which India alone is lagging behind. The proposal rests on this basis. It is no good for the Hon'ble Pandit to get up here and read extracts from Mr. Lyttleton's speech in 1898. That was 20 years ago.

"He read, naturally enough, only from a speech of the opposition; he did not make any reference to the number of great speakers who spoke on the other side"

The Hon'ble Pandit Madan Mohan Malaviya :—"I rise to a point of order, my Lord. The extracts I read from Mr. Morley's speech distinctly stated that he recognised the utility of the measure and I repeatedly said more than once that English lawyers dealing with the measures had said that it worked well. My Hon'ble friend need not be angry because I quote from authorities who are opposed to his views."

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The Hon'ble Sir George Lowndes :—" My Lord, I am not angry ; I may have spoken with some warmth ; but all my life I have tried to put forward the two sides of a question fairly."

The Hon'ble Pandit Madan Mohan Malaviya :—" So have I."

The Hon'ble Sir George Lowndes :—" I say again the Hon'ble Pandit quoted from one important speech which was made on one side ; he has not quoted from any single one on the other ; and I tell him that there are volumes upon volumes of them so that he would have had plenty to choose from. I say it is not the very least good coming and reading to this Council extracts from an opinion which was given in 1898, not mentioning the opinions which were given on the other side when it is admitted by every lawyer in England now that this has proved to be a most salutary reform in the law of evidence"

The Hon'ble Pandit Madan Mohan Malaviya :—" My Lord, I must rise to a point of order. I leave it to your Lordship whether I have not made it clear in my speech that English lawyers had expressed opinions against the Bill, but that in the last 20 years their experience was that they were satisfied that the Bill had worked well. If I have, I would ask my Hon'ble friend to withdraw the remarks that he has made."

The Hon'ble Sir George Lowndes :—" I did hear the Hon'ble Pandit make the remark, to which he has referred, but I have not suggested he did not make it. What I have said is that in view of the fact that 20 years' experience of the new law has shown that it works very well in England, we should adopt it here, and that is why I say the opinions which were recorded in favour of it then should also have been quoted to Council. Well it is admitted by the Hon'ble Pandit and by everybody, I believe, that the 1898 Bill which has become the law of England has been a very great addition to the jurisprudence of the country. What I was trying to do in support of my argument was to establish that proposition. I started by saying that the object of a law of evidence is to try and get at truth. As I pointed out nearly every other part of the Empire except India has got this law, and it is now fully recognised, I am glad to say even by the Hon'ble Pandit, that it is a good law, that is to say, that it is a law which does help to get to the truth ; and this, as I say again, is the one object of a law of evidence. It has been said that we have taken no—I forget what the exact words were—no competent legal advice, I think it was the Hon'ble Mr. Banerjea who said this. Is that quite true ? We have got at all events so far as the general proposition goes some most competent legal opinions. We have the long debates in Parliament in 1898 when eminent lawyers declared that the measure would be a very valuable one ; we have got the fact that it has been adopted in almost every other part of the British Empire. We have got the advice of this very strong committee who have recommended it, a committee containing not only an English Judge but an Indian Chief Justice and an Indian Puisne Judge, and I believe a very eminent member of the Bengal bar. They have recommended it not hastily or unthinkingly but after careful consideration and weighing the merits and demerits of the case. They have said that if it were a case of applying this rule to all the subordinate courts in India they would be against the proposal ; but they say that having regard to the character of the tribunal before whom these trials will be held they have, as I read it, no hesitation in making this recommendation. Then it is suggested that it is a great pity to try the experiment only in such a tribunal as this. It is said that we should wait till we get it in as an ordinary amendment of the Criminal Procedure Code. Surely the argument, if I may say so, is all the other way. Here is an opportunity of trying the provision, of which Hon'ble Members seem so doubtful, with an extraordinarily strong tribunal. Surely that is the way you would try it first ; you minimise the risks. If the proposal were to apply it to the whole of India or make it a general law of evidence throughout India, having regard to the very different status of many local tribunals that have to

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deal with such questions, I quite agree that there would be a risk ; but here we have a unique opportunity of at all events trying the effect of a rule which the experience of 20 years in England has shown to be peculiarly good, before a tribunal of the highest possible position and character. There will be no tribunal equal to it in India. We have never before had an original tribunal of three high court judges dealing with questions of this sort. Therefore, I suggest to the Council that so far from it being wrong in principle to try the experiment here, it is the best possible opportunity of doing so, if it is an experiment, if it is still in the experimental stage at all, and surely twenty years' experience in England takes it out of the experimental stage or at all events that is what I suggest to the Council. I believe it is known to some Hon'ble Members that proposals have been circulated with regard to an amendment of this nature in the Criminal Procedure Code Amendment Bill, and Local Governments and High Courts have had this matter under consideration. The Rowlatt Report too, as Hon'ble Members know, has been before the public, and been, if I may say so, very much in the public eye and the public mind. I think Mr. Banerjea told us yesterday, for eighteen months. I think that was a little bit of an exaggeration ; it was published a year ago or something like that. Therefore it has been before the public with its recommendations for nearly a year

The Hon'ble Mr. Surendra Nath Banerjea :—" May I rise to correct the statement which has just been made by my Hon'ble friend ? I said 18 months, but since the facts were pointed out to me I withdrew that statement, and I said that whether 18 months or 12 months did not in the slightest degree affect the argument which I had put forward, namely, that the circumstances had changed since the publication of the Rowlatt Report and therefore there was no justification for following entirely the recommendations of that report. The law must be suited to the circumstances. I think that represents it ? "

The Hon'ble Sir George Lowndes :—" Exactly. I was only referring good humouredly to what my Hon'ble friend had said. The Report has been before the public for about a year, and it has been very much discussed in the public and I have not the very least doubt that eminent legal gentlemen, high court judges and practitioners, have been considering this clause very carefully. Then again, when it is said that no competent legal advice has been obtained, I look around this Council. Is there no competent legal opinion in this Council ? I can count a dozen lawyers here at all events. Then there is really very little more to say about it. The truth of the whole matter is that Hon'ble Members mistrust the proposal because it comes in this Rowlatt Bill. It is a case of '*Timeo Danaos et dona ferentes.*' It is not that my Hon'ble friends really have any real doubts of the value of this thing as a test of evidence ; they are content to refuse it because it comes in the Rowlatt Bill

The Hon'ble Pandit Madan Mohan Malaviya :—" My friend is misrepresenting us here when he says we have no honest doubts about it. He is misrepresenting us. "

The Hon'ble Sir George Lowndes :—" I have no doubt I am misrepresenting the Hon'ble Pandit ; I do not pretend to read his mind. I say it is purely a case of fearing the hand of the giver. You fear a gift that comes from the Government ; you fear it most because of its connection with the Rowlatt Bill. That is the real ground for it. Some at all events, I believe, in this Council are very recent converts to this distrust.

" I think I might have counted, if it had not come into the Rowlatt Committee's Report, on the support of a good many Hon'ble Members in this Council. Certainly, before the proposal was introduced into the Criminal Law Amendment Bill, several Hon'ble Members who are lawyers pressed it upon me very strongly and told me that it was absurd that India should lag behind in this respect. It would be a great advantage if we could look at this provision from the point of view of commonsense and reason. A man is

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charged with an offence, everybody can go into the witness-box and swear away his life, his honour and everything else. He is the one man whose mouth is shut, the one man who cannot give evidence. Are there not many cases where the only man can tell the court what really happened, is the man who is in the dock? Is it fair that you should deny him an opportunity of going into the witness-box and of telling you what happened? Yet this is what you are going to do in this Council

The Hon'ble Pandit Madan Mohan Malaviya:—"You refused to allow him

His Excellency the President:—"The Hon'ble Member has spoken and must not interrupt."

The Hon'ble Pandit Madan Mohan Malaviya:—"I rise to a point of order. I want my Hon'ble friend to say whether he accepts

The Hon'ble Sir George Lowndes:—"I object to the Hon'ble Member interrupting me. He has only a right to do so to make a personal explanation."

His Excellency the President:—"The Hon'ble Member is entirely out of order in his remarks, and I must ask him not to make any more interruptions."

The Hon'ble Sir George Lowndes:—"I was trying to say that it seems a little hard that all of you sitting round this Council, Indians and lawyers, should be deliberately denying to the man who is accused of an offence the right to go into the witness-box and declare his innocence. I am not compelling him to do so. I merely want to give him the right to give evidence. If this is to be rejected let it not be rejected by his own countrymen. But I wish that before it is too late Hon'ble Members will pause before they formally oppose this clause. Will you make it necessary for us by an official majority to carry this clause, will you deny every Indian if he is charged before a tribunal of this experience the right to go into the witness-box and give his own story of what happened? All I can say is, and I do so with all the earnestness at my command, that I hope Hon'ble Members will pause before they deliberately refuse this act of justice to an accused man. I have practised for many years in India, Hon'ble Members will concede that; I may have seldom prosecuted, but I have spent a considerable portion of my career in criminal sessions defending men of this country, and I believe that this is a provision of the law which we ought to have; that it is a provision which will enable truth to be attained and that where an innocent man is charged as he is charged in some cases, it will enable him to clear his character. Have my Hon'ble friends never heard the Latin *Magna est veritas et praevalerebit*. If a man is innocent and goes into the box, I fully agree with Mr. Kincaid that truth will prevail. But you are denying him, you are refusing him the right to tell his Judges what really happened."

The Hon'ble Pandit Madan Mohan Malaviya:—"May I make a statement?"

The Hon'ble Sir George Lowndes:—"I think this is the sixth time the Hon'ble Member has attempted to speak. Our one object is to get the truth, and I think that all in this Council will believe that this is the only object that I have in view. I doubt if any one believes that my object in pressing this is to get an innocent man convicted. I do not believe at all events that there is any one in this Council who thinks so. If there is, let him get up and say it. To give an innocent man this opportunity will be an enormous advantage to him and one to which, I believe, every lawyer in this Council will concede his right. I have no hesitation in affirming my conviction that this provision will be a great improvement in the law so far as it will help us to get at the truth in criminal cases."

[*Mr. Srinivasa Sastri; Khan Bahadur Mian Muham-* [13TH MARCH, 1919.]
mad Shafi; Mr. Surendra Nath Banerjea.]

7 P.M.

The Hon'ble Mr. Srinivasa Sastri :—"We have heard a most interesting and lively discussion and may I add that it has been to me of the utmost profit and instruction. I wrote a dissenting minute in which I opposed clause 12. I have heard sufficient now which makes me think that perhaps I had better have supported clause 12. It is not usual for speeches to make converts in Council; we come here with our minds more or less made up, but having come into this Council with intent to do the accused in these cases all the justice possible, it occurs to me that the rule need not be followed in this instance. I am prepared, your Excellency, to change my mind. I do so with conviction and I will vote in favour of the retention of clause 12. I may say this that I have travelled in this matter in a direction contrary to that in which my Hon'ble friend and colleague Mr. Shafi has travelled. Mr. Shafi and I wrote dissenting minutes. Mr. Shafi would have clause 12, but after listening to the speech which we have just heard I go to the other side. . . .

The Hon'ble Khan Bahadur Mian Muhammed Shafi :—"My Lord, may I say that my learned friend is not entitled to make any such assumption. So far as clause 12 is concerned my position is the same as in Select Committee. By reason of the answer given by the Hon'ble the Home Member I said I could no longer support it."

The Hon'ble Mr. Srinivasa Sastri :—"My Lord, I am very glad to find myself in the excellent and encouraging company of the Hon'ble Mr. Shafi in this matter. It is a pity that the Hon'ble the Home Member has been unable to accede to our request in respect of the other change we propose. However I have heard sufficient, as I said, to make me a convert to the theory that perhaps when a man is really innocent he had best be allowed to go into the witness-box in his own behalf."

The Hon'ble Mr. Surendra Nath Banerjea :—"My Lord, I am sorry I am not able to follow my Hon'ble friend Mr. Sastri. I fear I am too old to be converted to new ways after having formed my conclusions upon the information placed at my disposal. I still think that the provision is a dangerous innovation, at any rate, it is a provision which has to be carefully thought out, in regard to which we ought to have more information than is at our disposal. My Lord, at the present moment I had in mind a name that I am not permitted to disclose. I had an opportunity of discussing this matter with him. He is a distinguished lawyer, I need not say more because I cannot disclose his personality, and as the result of that discussion, we both came to the conclusion that in the present circumstances of the country such a law would not be instrumental in eliciting the truth. I am entirely at one with the Hon'ble the Law Member that we ought to get at the truth, but our apprehension is that having regard to the class of prisoners in such cases the section would not help the elucidation of the truth. They would break down under the stress of cross-examination. They would not be able to tell the truth, in some cases they may but in most cases my fear is that they would not stand the stress of examination, and you may receive impressions which would be the reverse of it. It is this apprehension which fills the mind of our friends over here, and I venture to think that the general sense of the educated community would be one of suspicion and mistrust. My Hon'ble friend has referred to the attitude of suspicion and mistrust with which we approach the Rowlatt Committee's Report. This is absolutely true. We do approach that Report in an attitude of suspicion. That colours our views with regard to it. Can you seriously say that it should not be so having regard to the character of the recommendations, the drastic recommendations, the curtailment of personal rights which the Report recommends? Thus there is that attitude of suspicion and distrust, and, my Lord, it is because of this fact that I ventured yesterday to ask, to beg, to entreat your Lordship's Government to postpone the consideration of this Bill for a few months so that the public mind might be reduced to a more rational frame and we might be in a position to consider the whole case in an atmosphere free from prejudice which would

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[*Mr. Surendra Nath Banerjea*]

be a waning prejudice as time went on. We do not think that the examination of the accused would be instrumental in eliciting the truth. And, my Lord, if that is the public sense, and if that feeling is repeated in the newspapers, in the great organs of public opinion, if that is voiced in this Council, I put it to your Excellency to say whether we ought not to respect that feeling. Here you are introducing an innovation, I will say with the best of motives, I do not for one moment question the intentions of the framers of that section. You have done it with the best of motives, but you are generous enough, I do hope and trust, to allow others to think differently from you, and permit honest differences of opinion between yourselves and those who may be your critics. We are afraid of the innovation, we think it is dangerous. We are of opinion that it would not elicit the truth. I will not refer to the Irish controversy, but that is the sentiment, the deliberate sentiment, of my educated countrymen, and with the exception of Mr. Sastri, no one here has given expression to any view other than that which I have put forward. Lawyers like Dr. Sapru have expressed their apprehensions; another lawyer like my Hon'ble friend Mr. Shafi is of the same opinion, and if Mr. Jinnah would speak, I do not know what he would have to say, and I take his silence as evidence that I have rightly interpreted his views. However it may be, here we have got lawyers in this Council Chamber, other men who are not lawyers, they are all Indians, of the same mind, of the same view, that this is a dangerous provision, and therefore we are right in pressing upon your Excellency's Government, despite my friend's conversion, to drop this provision of the Bill. The Bill is already unpopular. Do not make it more so by having a provision of this kind against practically the unanimous sentiment of our educated countrymen."

The motion was put and the Council divided as follows :—

Ayes—14.

The Hon'ble Mr. S. N. Banerjea.
 " Dr. T. B. Sapru.
 " Pandit Madan Mohan Malaviya.
 " Mr. R. Ayyangar.
 " Mr. B. N. Sarma.
 " Mir Asad Ali, Khan Bahadur.
 " Sir Dinshaw Wacha.
 " Mr. V. J. Patel.
 " Mr. M. A. Jinnah.
 " Maharaja Sir M. C. Nandi.
 " Khan Bahadur Mian Muhammad Shafi.
 " Mr. G. S. Khaparde.
 " Rai B. D. Shukul Bahadur.
 " Mr. K. K. Chanda.

Noes—37.

His Excellency the Commander-in-Chief.
 The Hon'ble Sir Claude Hill.
 " Sir Sankaran Nair.
 " Sir George Lowndes.
 " Sir Thomas Holland.
 " Sir William Vincent.
 " Sir James Meston.
 " Sir Arthur Anderson.
 " Mr. W. A. Ironside.
 " Sir Verney Lovett.
 " Mr. H. F. Howard.
 " Sir James DuBoulay.
 " Mr. A. H. Ley.
 " Mr. W. M. Hailey.
 " Mr. H. Sharp.
 " Mr. R. A. Mant.
 " Major-General Sir Alfred Bingley.
 " Sir Godfrey Fell.
 " Mr. F. C. Rose.
 " Mr. C. H. Kesteven.
 " Mr. D. de S. Bray.
 " Lieutenant-Colonel R. E. Holland.
 " Surg.-General W. R. Edwards.
 " Mr. G. R. Clarke.
 " Mr. H. Moncrieff Smith.
 " Mr. C. A. Barron.
 " Mr. S. Sastri.
 " Mr. P. L. Moore.
 " Mr. T. Emerson.
 " Mr. E. H. C. Walsh.
 " Mr. C. A. Kincaid.
 " Sir John Donald.
 " Sardar Sundar Singh.
 " Mr. P. J. Fagan.
 " Mr. J. T. Marten.
 " Mr. W. J. Reid.
 " Mr. W. F. Rice."

The amendment was, therefore, negatived.

[*Mr. Kamini Kumar Chanda ; Sir William Vincent ; Khan Bahadur Mian Muhammad Shafi ; The President.*] [13TH MARCH, 1919.]

7-14 P.M.

The Hon'ble Mr. Kamini Kumar Chanda :—"I beg to move that for sub-clause (3) of clause 12 the following sub-clause be substituted :—

'(3) No inference adverse to the accused shall be drawn from his failure to give evidence on oath.'

"My Lord, I am aware that the clause as drafted is from the English Statute, but nevertheless I would respectfully urge that it should be amended on the lines I have suggested. The Hon'ble the Home Member has declared in emphatic terms

The Hon'ble Sir William Vincent :—"May I explain that that was my personal view, and that I may have to defer my personal opinion to the views of others."

The Hon'ble Khan Bahadur Mian Muhammad Shafi :—"My Lord, that is most unfair to me ; I was prepared to support the clause but for the reply to my question given by the Hon'ble Member and now he goes back on that."

The Hon'ble Mr. Kamini Kumar Chanda :—"I am thankful for the ray of hope that is given by the Hon'ble the Home Member's words. I do hope that the Government will be pleased to reconsider the matter and accept this very small amendment. If in the Hon'ble Home Member's personal view he forms this judgment, I need not detain the Council at this late hour with any more words, and I move this amendment."

The Hon'ble Sir William Vincent :—"My Lord, as I said just now, I am afraid in an unwitting moment I expressed my own opinion on this matter, perhaps too readily, but it is obviously one's duty in these matters to defer sometimes to the opinions of others, and, in these circumstances, it is my duty to accept this amendment."

His Excellency the President :—"There are four or five amendments here in different words but implying more or less the same thing. I think it may be convenient if we were to leave this particular amendment over until we meet again at 9 o'clock, by which time the Hon'ble Member in charge of the Bill will have made up his mind as to the form he would prefer."

The Hon'ble Sir William Vincent :—"My Lord, it is scarcely for the Member in charge to make up his mind as to the form of words at a moment's notice."

The Hon'ble Mr. Kamini Kumar Chanda :—"I thank the Hon'ble Member for this kind concession for which I am most grateful, small as it is."

The Hon'ble Khan Bahadur Mian Muhammad Shafi :—"My Lord, I desire to offer my sincere congratulations to your Excellency's Government on the compromise which has been arrived at, a compromise satisfactory, I think.

His Excellency the President :—"Is that a personal explanation ?"

The Hon'ble Khan Bahadur Mian Muhammad Shafi :—"No, but perhaps your Excellency will allow me to say something about this amendment as a very similar amendment stands in my name, and I wanted to say a few words in support of it. Is it your Excellency's pleasure that that should be taken later on ?"

[13TH MARCH, 1919.]

[*The President ; Sir George Lowndes ; Mr. M. A. Jinnah ; Rao Bahadur B. N. Sarma.*]

His Excellency the President :—“ I think it would be more convenient if numbers 51, 52, 53 and 54 were to stand over until we resume at 9 o'clock and if that form of words could be settled.”

The Hon'ble Sir George Lowndes :—“ I suggest that it is not necessary to accept a form of words. Hon'ble Members always wish that amendments should be put into shape by us, and therefore if we accept the spirit of the amendment, my Department will put it into shape before the Bill comes up again. ”

His Excellency the President :—“ That is the usual practice ; perhaps that would meet the Hon'ble Member.”

The Hon'ble Mr. M. A. Jinnah :—“ May I know what the Hon'ble Member means by ‘ before the Bill comes up again ’ ? ”

The Hon'ble Sir George Lowndes :—“ What ordinarily happens is that we have an adjournment in a long Bill after the Select Committee's Report has been considered, and then it comes up to be passed when the amendments have been put into shape. That is the usual practice, but I have no doubt we can deal with this particular one at 9 o'clock if Mr. Shafi wishes it. ”

The motion that the principle of the amendment be accepted was put and agreed to.

His Excellency the President :—“ Mr. Patel's[†] amendment and Mr. Shafi's[†] and Mr. Shukul's[‡] too, are covered by Mr. Chanda's. ”

The Hon'ble Rao Bahadur B. N. Sarma :—“ My Lord, I beg to move that in sub-clause (b) (ii) of clause 12 (4) the words from ‘ or the nature or the conduct of ’ to the words ‘ the prosecution or ’ be deleted. The words are ‘ or the nature or the conduct of the defence is such as to involve imputations on the character of the witnesses for the prosecution. Omitting them clause (b) would enact that an accused person, when he is in the witness-box, shall not be asked several questions, including whether he has a bad character, unless :—

‘ (i) proof that he has committed or been convicted of such other offence is admissible evidence to show that he is guilty of the offence with which he is then charged, or

(ii) witnesses for the prosecution have been cross-examined with a view to establish his own good character, or he has given evidence of his good character. ’

“ Your Excellency, ordinarily an accused person can adduce evidence of good character; then if he does adduce evidence of good character, of course evidence to the contrary may be adduced. All this is provided for in clauses (i) and (ii). What I am asking the Council to delete is the restrictive words qualifying the exemption provided for in clause (b) against the cross-examination of the accused about his bad character. That exemption should not be dependent upon a determination of the nature or the conduct of the defence. It would lead to very elaborate discussion as to whether the conduct of the defence is correct or incorrect, and whether the nature of the defence is such as justly to provoke this reprisal. Possibly the judge would be called upon at an early stage to state whether imputations are cast

* That to sub-clause (3) of clause 12, the words ‘ or of any inference by the Court ’ be added ’.

† That to sub-clause (3) of clause 12, the following be added :—

‘ nor shall the Court draw any inference adverse to the accused from such failure. ’

‡ That to clause 12 (3) the following be added :—

‘ nor shall the Court draw any inference adverse to the person charged from such failure ’.

[*Rao Bahadur B. N. Sarma ; Sir George Lowndes ; [13TH MARCH, 1919.]*
Sir William Vincent ; Rai Bahadur B. D.
Shukul.]

upon the character of the prosecution witnesses by reason of the nature of the defence. It would be undesirable that the Court should, before the conclusion of the trial, be asked to express an opinion as to whether the conduct of the defence is such as to expose the accused to this penalty of being cross-examined about character.

"I submit nothing would be lost if these words be omitted. Of course in the ordinary course of the trial the accused would put questions to the prosecution witnesses to shake their credit by affecting their character. That is a privilege which the Evidence Act provides for now, and every accused person must try to show that the prosecution witnesses are unworthy of credit. I think, my Lord, we need not go so far as to bring in this question of the nature of the conduct of the defence as determining the exemption or non-exemption of the accused from certain privileges. I hope that the last words may be deleted and that the trial should proceed in the manner provided for elsewhere, especially having regard to the fact that we are introducing a new section."

The Hon'ble Sir George Lowndes :—"My Lord, there seems no object in this amendment. We have followed the English Act throughout, except where we have been heavily pressed this evening to make a concession which has recently been made by my Hon'ble friend of the Home Department. Otherwise we have followed the English Act all through, except that we have left out the words 'so as to involve imputations on the character of the prosecutor or the witnesses for the prosecution.' We have left out the words 'imputations on the character of the prosecutor,' because, of course, in all these cases before the Special Tribunal the prosecutor will be Government, whereas the English Act applies also to private prosecutions. We have followed the English Act and there seems no reason for going back on it. They have had 20 years' experience of this new addition and have found that it is a desirable one. Once we begin to tinker with it, even with the wisdom of the Hon'ble Mr. Sarma to help us, we do not know where we are and we lose all the benefits of the English precedent.

"Then, as to the merits generally, it is perfectly obvious that if the defence makes aspersions on the witnesses for the prosecution, it is only fair that some retort should be made to them. If I may use a homely illustration, which, no doubt, will appeal to my Hon'ble friend Mr. Sarma in view of a recent discussion, what is 'sauce for the goose is sauce for the gander'."

The motion was put and negatived.

The motion that clause 12 of the Bill, as amended by the Select Committee and as further amended stand part of the Bill, was put and agreed to.

7-2 P.M.

The Hon'ble Sir William Vincent :—"My Lord, I move that clause 13 stand part of the Bill."

The motion was put and agreed to.

The Hon'ble Sir William Vincent :—"My Lord, I move that clause 14 stand part of the Bill."

The Hon'ble Rai Bahadur B. D. Shukul :—"My Lord, I beg to move the following amendment :—

'That for clause 14 the following clause be substituted :—

'14. The accused shall be acquitted unless all the Judges constituting the Court concur in convicting him'.

"My Lord, the amendment which I beg to move is not based on merely sentimental grounds. It is based upon the fundamental principle of British justice, a principle which has a long and sacred tradition behind it and which we all respect and value so highly. That principle, my Lord, is that the benefit

[18TH MARCH, 1919.] [*Rai Bahadur B. D. Shukul; The President; Sir William Vincent.*]

of doubt shall be given to the accused. It is an established principle of the criminal jurisprudence that 99 guilty persons shall be let off but that not one innocent man shall be punished. Such is the great and sacred regard which the British Legislature has always attached to the freedom of the lives and liberties of the people. The Indian Legislature has also acted upon the same principle in the matter of the administration of the criminal law in this country, and this is the first time in the history of criminal legislation in India, except measures designed to meet the exigencies of war times, that a departure is sought to be made.

" My Lord, while moving various amendments to the Bill, and while speaking on the principle of the Bill, when it was introduced, we have endeavoured to make it quite clear how under the provisions of this Bill even an innocent man is likely to be hauled up. The administration of the Defence of India Act in the past has confirmed this view. The case of the Sindhubalas in Bengal and similar flagrant instances show the way in which laws of repressive nature are apt to be abused, and there can hardly be any guarantee to the effect that such abuse will not be repeated in future. As a concrete instance of this, with your Excellency's permission, I beg to quote the case of King-Emperor *versus* Narain Rao Vaidya tried and decided lately in the Central Provinces . . .

His Excellency the President:—" Will the Hon'ble Member indicate to me how what he is saying comes under the amendment which he is moving."

The Hon'ble Rai Bahadur B. D. Shukul:—" I am just trying to point out that the benefit of doubt should be given to an accused, and a difference of opinion amongst Judges indicates doubt. That is what I am driving at, and I am going to give an illustration of the fact how this law is apt to be abused at times and innocent men hauled up and why an adequate safeguard is necessary."

His Excellency the President:—" Proceed."

The Hon'ble Rai Bahadur B. D. Shukul:—" Narain Rao Vaidya was charged with an offence punishable under rule 23 read with rule 29 of the Defence of India Act Consolidation Rules, 1915. The case was instituted and tried in the Court of the District Magistrate, Criminal Case No. 14 of 1918, and resulted in conviction. As a result of the same Mr. Vaidya had to undergo imprisonment and rot in jail for very nearly three months, and he was only released when the case went up to the Judicial Commissioner's Court and justice was at last done and he was released by Sir Henry Drake-Brockman, the Judicial Commissioner. The charge was to this effect:—

' I, Syed Zahir Ali, District Magistrate, hereby charge you Narain Kashinath Vaidya, as follows:—First—that you on or about the 8th day of June, 1918, at Damoh in the course of a speech delivered by you made a statement to the following effect:—

- (1) Does anybody consult you when settlement is being done as to how you maintain yourself, and your circumstances, and how much you spend and how many dependents you have, and what rent ought to be assessed? Without any inquiry rent is assessed according to their sweet will, and the Tahsildar is deputed to make realisations. What is being done? The stream of money flows to England. War Loan is being demanded. There is no money. So where is it to come from? India is something like a sugarcane tree. The juice is extracted but the roots should be left alone. If the root is also gone then how can we enjoy the cane? If the root is eaten up then you are also gone and we are also gone.'

" This was the first item of the charge . . .

The Hon'ble Sir William Vincent:—" May I rise to a point of order in this matter? As I understand from the Hon'ble Member, and my recollection corroborates his statement, this was not a trial under the Defence

[*Sir William Vincent; The President; Rai Bahadur B. D. Shukul.*] [13TH MARCH, 1919.]

of India Rules at all, that is, before any court constituted under those Rules, but a trial before the District Magistrate under the Criminal Procedure Code. There was an appeal and the man was acquitted. It really seems to me to have no relevance to the point which is now under consideration."

His Excellency the President :—" I should like the Hon'ble Member to point out how all this is relevant to the amendment he is moving. I thought he was going to build up his argument on it, but I see now he is going off on another tack."

The Hon'ble Rai Bahadur B. D. Shukul :—" I wanted simply to point out that at times innocent men make innocent speeches—of course they may be severe and harsh speeches—and yet a charge is framed against them stating that that is an attempt to overthrow the British Government; and that is what had actually happened in the case I am quoting . . .

His Excellency the President :—" That has nothing to do with the amendment you are moving."

The Hon'ble Rai Bahadur B. D. Shukul :—" Very well, my Lord, I shall proceed without it."

His Excellency the President :—" Give us another illustration."

The Hon'ble Rai Bahadur B. D. Shukul :—" My Lord, last year when my friend the Hon'ble Mr. Banerjea moved a Resolution on the Indian Defence Act, the Hon'ble the Home Member was pleased to admit that mistakes had been committed in the past and widespread alarm . . .

The Hon'ble Sir William Vincent :—" I again rise to a point of order. That was in connection with advisory committees for internees and had nothing whatever to do with the question of trial at the King's pleasure."

The Hon'ble Rai Bahadur B. D. Shukul :—" But what I beg to point out is that these laws are liable at times to be abused, and this is a fact which, I submit, cannot be denied. There have already been numerous complaints in the past that the emergency powers given by the Act upon which this Bill is based were being used with uncompromising rigour and often with little discrimination, and the Bill has naturally given rise to a general feeling in the country that the attitude of Government . . .

His Excellency the President :—" If you were discussing the principle of the Bill you would be quite *ad rem* in referring to these matters, but you are now speaking to the amendment you have put before Council, and really I must draw your attention again to the fact and ask you to confine yourself to the amendment you are moving."

The Hon'ble Rai Bahadur B. D. Shukul :—" Well, my Lord, as I just now indicated, whenever there is a difference of opinion among the Judges, the established principle of the British law and justice is that the benefit of the doubt must be given to the accused. I submit, my Lord, that this principle should be adopted in this case as well, and as a proof of this and as an authority for this, I beg to point out that in the Prevention of Crimes Act, Ireland, 1882, 45 and 46 Victoria, Chapter 25, there is a provision to this effect :—

' A person tried by a Special Commission court shall be acquitted unless the whole court concur in his conviction, and the judges of the said court shall in all cases of conviction give in open court the reasons for such conviction.'

[13TH MARCH, 1919.] [*Rai Bahadur B. D. Shukul ; Mr. Surendra Nath Banerjea ; The President ; Mr. Kamini Kumar Chanda ; Mr. V. J. Patel.*]

"Now that is the provision there and I beg to submit that a provision similar to that may be embodied in the Bill in substitution of the one that exists in the Bill."

The Hon'ble Mr. Surendra Nath Banerjea :—" My Lord, I have got a similar amendment * to move."

His Excellency the President :—" I don't wish to force you to speak."

The Hon'ble Mr. Surendra Nath Banerjea :—" I have just half a dozen words to say, my Lord, in this matter. When there is a difference of opinion between Judges trying an accused person, the fact indicates that there is at least some element of doubt. Two judges are on one side, the third on the other side. The very fact shows that, with regard to the guilt of the accused, there is some doubt; and if there is such a doubt, the accused surely should get the benefit of that, and that is the principle upon which my amendment is based. Let me call your Lordship's attention to one particular case which occurs to my mind in Bengal. It was under the Defence of India Act and therefore relevant to the particular matter which we are discussing. There were three judges and a young man was tried, I think, Krishnagar or Khustia was the place of trial, which is a sub-division of Krishnagar. Now there was a difference of opinion among the Judges. The plea that was set up was a plea of *alibi*. The young man came from a highly respectable family. Respectable witnesses deposed to the fact of the *alibi*. The non-official Judge accepted the plea. The official Judges did not, and there was a difference of opinion. Great excitement prevailed, articles in newspapers and so on. The matter went up before the Government of Bengal, and the Government in its executive capacity was called upon to determine whether this unfortunate young man had been rightly convicted or not. The Government upheld the verdict of the majority.

"Well, my Lord, cases of that kind ought to be avoided, and it does seem to me that it is a right principle and is attended in its practical application with no inconvenience that no man shall be convicted except on the unanimous verdict of all the Judges. And, my Lord, I understand that is also the Irish law. That is a provision of the Irish Criminal law, and I do hope that my Hon'ble friend the Home Member will see his way to accept this amendment. It is a reasonable amendment; but I do not find that he accepts everything that is reasonable."

The Hon'ble Mr. Kamini Kumar Chanda :—" My Lord, I have a similar amendment † and I support it."

The Hon'ble Mr. V. J. Patel :—" My Lord, I have a similar amendment ‡ on the agenda, and I support it. The amendment is all the more necessary in view of the fact that there is no right of appeal to the man and the trial is not by jury. In the Irish Act referred to by my Hon'ble friend the Mover of this amendment, you have at any rate the right of appeal, and yet it has been further provided that the verdict must be unanimous for conviction. Here there is no right of appeal. I therefore think that, unless the Judges are unanimous, the benefit of the doubt, as my Hon'ble friend Mr. Banerjea put it, must be given to the accused."

* That for clause 14 the following clause be substituted :—

' 14. The accused shall not be convicted except on the unanimous opinion of the Judges constituting the Court '.

† That for clause 14 the following be substituted :—

' 14. The accused shall be acquitted if the Court is not unanimous in finding him guilty '.

‡ That in clause 14 for the words ' the opinion of the majority shall prevail ' the words ' the accused shall be acquitted ' be substituted.

[*Pandit Madan Mohan Malaviya ; The President ;* [13TH MARCH, 1919.]
Sir William Vincent ; Mr. V. J. Patel.]

The Hon'ble Pandit Madan Mohan Malaviya :—" My Lord, I strongly support this amendment. Reference has been made several times to the Irish Act, and, I think, rightly. I beg to point out that under the Irish Act also the special court was to consist of three High Court Judges, and yet there was also an appeal provided. I would draw attention to a portion of the speech of Sir William Harcourt, who introduced the Bill, in order to show how strongly anxious they in England were to see that injustice should not be done."

His Excellency the President :—" Will it be long, because I propose to adjourn at a quarter to eight ?"

The Hon'ble Pandit Madan Mohan Malaviya :—" I will finish, my Lord, before that."

His Excellency the President :—" Of course I am willing to let the Hon'ble Pandit continue his speech later, if he likes."

The Hon'ble Pandit Madan Mohan Malaviya :—" Thank you, my Lord. But I will finish shortly. Sir William Harcourt said :—

'The court will sit without a jury. They will decide the questions both of law and of fact, and their judgment shall be unanimous. Well, then, in order to give every security and confidence to this tribunal, we give in all these cases an appeal to the Court of Criminal Cases Reserved. I believe that is what it is called in Ireland. At all events, it is a body consisting of the residue of the Judges of the Supreme Court. I believe that the ordinary quorum of that Court is five Judges, and upon the appeal the judgment will be by a majority of the Court, so that you will see that no man' and it is this to which I beg to invite your Excellency's attention and the attention of the whole Council 'so that you will see that no man can be convicted, under these circumstances, without the assent of six Judges—three in the court below and three in the court above.'

"I submit, my Lord, that this lends strong support to the proposal that where there is no unanimity of opinion among the three Judges of the Court, the accused should have the benefit of the doubt, and I hope the Government will see their way to accept the amendment."

The Hon'ble Sir William Vincent :—" My Lord, I am sorry to be accused of being unreasonable by my friend, Mr. Banerjee. I thought we had met him throughout in a spirit of sweet reason during the course of this debate. There is another thing that I am sorry for and that is that in an unlucky moment in the course of the debate I mentioned the Irish Coercion Act, as I believe that by doing so I laid the foundation of a great deal of trouble. I think many Hon'ble Members would not have brought the Act up at all if I had not in a moment of weakness mentioned it. . . .

The Hon'ble Mr. V. J. Patel :—" I rise to a point of order. It is a quarter to eight, your Excellency."

His Excellency the President :—" I think if we can get rid of Sir William Vincent it would be better."

7-45 P.M.

The Hon'ble Sir William Vincent :—" I put it to the Council that though in the Irish Coercion Act they do have a unanimous verdict of the judges, there this verdict is in substitution of a unanimous verdict of the jury, whereas in many parts of this country these offences are not triable by jury at all, and even where they are triable by jury we do not require in any case a unanimous verdict. I think the Hon'ble Mr. Khaparde said, quite correctly, just now that in the High Courts a verdict of 6 out of 9 is accepted and in other courts where jury trials obtain, the verdict of the majority is accepted ; and generally speaking we do not follow the system of always requiring a unanimous verdict. We accept a majority verdict or decision. This was the case not only under the Defence of India Act, but also under the Act of 1908,

[13TH MARCH, 1919.] [*Sir William Vincent ; The President ; Rai Bahadur B. D. Shukul ; Pandit Madan Mohan Malaviya ; Mr. V. J. Patel ; Mr. Surendra Nath Banerjea.*]

and I cannot remember any case of injustice under that Act. I myself do not see why the opinion of one judge possibly on a point of law should prevail over two judges, or why a person who is accused of a revolutionary crime and is put before three judges, the very best tribunal we can give him, why he should be better off than an ordinary criminal. In the case of a difference of opinion between judges in the case of an ordinary criminal the opinion of the majority prevails even if it is a death sentence. At the same time I am quite sure that Members of this Council will admit that where any one Member of a tribunal under this Act was in favour of acquitting a person, his opinion would necessarily—any judicial officer who has ever done judicial work will bear me out—carry the greatest weight with the other two judges who are sitting with him. Whenever there is any question of this kind, the tendency of the court is always to go with the judge in favour of the acquittal, and it is only in the very strongest cases that a contrary view is taken. My Lord, the two cases by the Hon'ble Mr. Shukul really have no kind of connection with the amendment under consideration. I hope that Hon'ble Members will not allow their minds to be prejudiced by them; one was the case of Sindhubala. I think Hon'ble Members of this Council are well aware . . .

His Excellency the President :—" I think I checked the Hon'ble Member when referring to these cases."

The Hon'ble Sir William Vincent :—" Well, then, my Lord, I will not refer to them and will content myself with saying that for the reasons already given, namely, that the procedure under the Bill is in consonance with the practice in India and with the previous law on the subject, I regret I am entirely unable to accept this amendment."

The Hon'ble Rai Bahadur B. D. Shukul :—" My Lord, I shall say only a few words . . .

The Hon'ble Pandit Madan Mohan Malaviya :—" I shortened my speech, my Lord, on the understanding that we would adjourn at this time. I hope I shall have an opportunity again."

The Hon'ble Mr. V. J. Patel :—" It will take some time, anyhow I am going to ask for a division."

His Excellency the President :—" Not if Mr. Shukul will finish his reply soon."

The Hon'ble Mr. V. J. Patel :—" Because the division will have to be taken."

His Excellency the President :—" I do not want to steal a march on any Member if he thinks it preferable to adjourn till 9 o'clock."

The Hon'ble Mr. Surendra Nath Banerjea :—" I am not coming here after 9 and therefore my vote will be lost; I want to record my vote."

His Excellency the President :—" It will be more convenient for Mr. Shukul to reply now."

The Hon'ble Rai Bahadur B. D. Shukul :—" I shall say only a few words. It has been pointed out that the practice in India has all along been to have a majority verdict; but we must remember that it is not an ordinary procedure that we are discussing and providing for here, and that this is a

[*Rai Bahadur B. D. Shukul ; Mr. V. J. Patel.*] [13TH MARCH, 1919.]

measure of a drastic character ; and so I hope the Government will accept the suggestion in this case. 'That is all I have to say for the present.'

The motion was put and the Council divided as follows :—

Ayes—15.

The Hon'ble Mr. S. N. Banerjee.
 „ Dr. T. B. Saprna.
 „ Pandit M. M. Malaviya.
 „ Mr. S. Sastri.
 „ Mr. R. Ayyangar.
 „ Mr. B. N. Sarma.
 „ Mr. Asad Ali, Khan Bahadur.
 „ Mr. V. J. Patel.
 „ Sir Fazulbhoy Currimbhoy.
 „ Maharaja Sir M. C. Nandi.
 „ Khan Bahadur Mian Muhd. Shafi.
 „ Sardar Sundur Singh.
 „ Mr. G. S. Khaparde.
 „ Rai B. D. Shukul Bahadur.
 „ Mr. K. K. Chanda.

Noes—35.

His Excellency the Commander-in-Chief.
 The Hon ble Sir Claude Hill.
 „ Sir Sankaran Nair.
 „ Sir George Lowndes.
 „ Sir Thomas Holland.
 „ Sir William Vincent.
 „ Sir James Meeson.
 „ Sir Arthur Anderson.
 „ Mr. W. A. Ironside.
 „ Sir Verney Lovett.
 „ Mr. H. F. Howard.
 „ Sir James DuBoulay.
 „ Mr. A. H. Ley.
 „ Mr. W. M. Hailey.
 „ Mr. H. Sharp.
 „ Mr. R. A. Mant.
 „ Major-General Sir Alfred Bingley.
 „ Sir Godfrey Fell.
 „ Mr. F. C. Rose.
 „ C. H. Kesteven.
 „ Mr. D. de S. Bray.
 „ Lieutenant-Colonel R. E. Holland.
 „ Surgeon-General W. R. Edwards.
 „ Mr. G. R. Clarke.
 „ Mr. H. Moncrieff Smith.
 „ Mr. C. A. Barron.
 „ Mr. P. L. Moore.
 „ T. Emerson.
 „ Mr. E. H. C. Walsh.
 „ Mr. C. A. Kiucaid.
 „ Sir John Donald.
 „ Mr. P. J. Fagan.
 „ Mr. J. T. Marten.
 „ Mr. W. J. Reid.
 „ Mr. W. F. Rice.

The amendment was therefore negatived.

[At this stage the Council adjourned for Dinner.]

The Council re-assembled at 9-15 P.M.

9-15 P.M.

The Hon'ble Mr. V. J. Patel :—“ My Lord, the amendment that I have the honour to place for the consideration of this Council reads thus :—

‘ That to clause 14 the following words be added :—

‘ but in no case of difference of opinion shall a sentence of death be passed.’

The clause as amended will read thus :—

‘ In the event of any difference of opinion between the members of the court, the opinion of the majority shall prevail, but in no case of difference of opinion shall a sentence of death be passed.’

[13TH MARCH, 1919.]

[*Mr. V. J. Patel ; Sir William Vincent ; Pandit Madan Mohan Malaviya ; The President.*]

"My Lord, coming events cast their shadows before. We are shortly going to have a first, rather a substantial instalment, we hope, of self-government, and it is in the fitness of things that we should copy some of the methods of debates in the House of Commons, at any rate in having night sittings. We are on our trial, and, I hope, we shall stand the trial all right and we shall have complete self-government in the near future.

"My Lord, coming to the amendment itself, the Council knows that we are taking away the right of trial by jury, we are taking away the right of trial by ordinary courts of law, we are doing away with commitment proceedings and we are creating special rules of evidence. We have just rejected an amendment to the effect that in case Judges are not unanimous the accused should be acquitted.

"Now I come to a more moderate amendment which I place for the consideration of this Council. The point, my Lord, is that if three Judges who sit in the special tribunal are not unanimous as regards the guilt of the accused, the accused should not be sentenced to death, and I appeal to your Excellency, and to the official members and also to the non-official members of this Council to consider this amendment favourably in the name of humanity, and I trust the amendment will be received in the spirit in which I have moved it."

The Hon'ble Sir William Vincent:—"My Lord, I remember that when the Defence of India Act was before the Council, a very similar amendment to this was pressed, and I think that many members of this Council who were present then and are here to-day may remember it. I remember also that, although the amendment was not accepted by Government, there was a very strong feeling among the non-official members on the point, and I am prepared to accept the present amendment in substance. I do not think that it will come in properly into section 14. I have consulted with the Legislative Department which is responsible for the drafting of these measures, and I propose either to accept an amendment if the Hon'ble Member will move it, or to move an amendment myself if the Council will permit me to do so, to the following effect, by a proviso to section 16 'Provided that a sentence of death shall not be passed in any case in which there is a difference of opinion among the members of the court as to the guilt of the accused.' I trust that will meet the Hon'ble Member's wishes. It is at any rate as far as the Government are prepared to go."

The Hon'ble Pandit Madan Mohan Malaviya:—"My Lord, I should like to know the effect of the amendment moved by the Hon'ble the Home Member. Suppose there is a difference of opinion in the court about a sentence of death, then what is to happen, and what if it is about any other sentence that may be passed?"

His Excellency the President:—"I think it will be more convenient if the Hon'ble Member were to finish his speech."

The Hon'ble Pandit Madan Mohan Malaviya:—"I do not know if I can make a speech until I know what exactly the Government is prepared to accept."

His Excellency the President:—"The Hon'ble the Home Member has said quite clearly what he is ready to suggest Government should accept. I think it would be very much better if the Hon'ble Member were to proceed with his speech."

The Hon'ble Pandit Madan Mohan Malaviya:—"My Lord, I submit that in a matter of this importance it is necessary that we should know"

[*The President ; Mr. M. A. Jinnah ; Pandit Madan Mohan Malaviya ; Sir George Lowndes ; Sir William Vincent ; Mr. V. J. Patel.*] [13TH MARCH, 1919.]

His Excellency the President:—"I do not know what the Hon'ble Member refers to. The significance of Mr. Patel's amendment is that it relates to the sentence of death, and on that point the Hon'ble the Home Member is prepared to meet Mr. Patel, but not on this particular section; he proposes to meet him on another section."

The Hon'ble Mr. M. A. Jinnah:—"My Lord, it seems to me that the only difference between Mr. Patel and Government after what the Hon'ble the Home Member has said is that the amendment should properly come under clause 16 and not under clause 14. That section deals with the sentence of death and nothing else. With regard to the other sentences, it is left to the court to pass such sentences as it may think proper. That being so, my Lord, it is quite clear that Mr. Patel's amendment is practically accepted, only instead of coming under clause 14, it comes under clause 16. If that is so, I see no difference at all."

His Excellency the President:—"I do not think there is any difference, but I do not quite understand what the Hon'ble Pandit wants."

The Hon'ble Pandit Madan Mohan Malaviya:—"My Lord, I wanted to have the language which the Government is ready to adopt, so that we may know exactly what the effect of the change would be. It is rather a difficult task to deal with an amendment of such importance without having the language of it before us. If the Hon'ble the Home Member will be good enough to repeat it, I may be in a better position to understand it."

The Hon'ble Mr. M. A. Jinnah:—"My Lord, I understood really that the amendment is accepted in spirit. It is only a question of drafting, and the Hon'ble the Home Member has informed us that the Bill will be placed before the Council before it is finally passed."

The Hon'ble Sir George Lowndes:—"In this particular case the draft is my own final draft."

The Hon'ble Sir William Vincent:—"I am prepared to read the amendment out again. Though I am willing to explain it, I feel this may lead to a discussion that I am anxious to avoid:—

'Provided that a sentence of death shall not be passed in any case in which there is a difference of opinion among the members of the Court as to the guilt of the accused'."

His Excellency the President:—"Is it the wish of the Council to accept the amendment which has now been approved?"

The Hon'ble Mr. V. J. Patel:—"I think the Hon'ble the Home Member's amendment is perfectly clear and my suggestion is entirely met except that instead of under section 14 the amendment comes under section 16. As far as I am concerned I am perfectly satisfied."

The motion that clause 14 stand part of the Bill was put and agreed to.

The Hon'ble Sir William Vincent:—"May I rise to a point of order; I wish to make it clear that this amendment has to come in under section 16."

His Excellency the President:—"But we have just finished with section 14."

[18TH MARCH, 1919.] [*Sir William Vincent ; Rao Bahadur B. N. Sarma ; Mr. Srinivasa Sastri ; Mr. V. J. Patel.*]

The Hon'ble Sir William Vincent :—" My Lord, I move that clause 15 as amended by the Select Committee do stand as part of the Bill."

The Hon'ble Rao Bahadur B. N. Sarma :—" Mr. Patel, if your Lordship permits, will move because his is a more detailed amendment on the same subject. "

The Hon'ble Mr. Srinivasa Sastri :—" The same with mine."*

The Hon'ble Mr. V. J. Patel :—" Your Excellency, I have the honour to move the following amendment :—

" That to clause 15 the following proviso be added :—

' Provided that the Court shall not convict the accused of any offence referred to in clause (2) of the Schedule or of any attempt or conspiracy to commit any such offence or of any abetment of any such offence unless it is proved to its satisfaction that such offence, attempt, conspiracy or abetment is connected with a particular movement endangering the safety of the State.'

" I will invite in this connection the attention of the Council to the Schedule clause (2) :—

' Any of the following offences, if, in the opinion of Government, such offence is connected with any movement endangering the safety of the State, namely :—' and so and so.

" Now so far as the preliminary notification is concerned, the Governor General in Council may issue it if satisfied that the offences mentioned in the Schedule and connected with movements endangering the safety of the State are being promoted in any area; I do not also object to the Local Government laying information before the Chief Justice against a person if it is satisfied that such person has committed any scheduled offence connected with any movement endangering the safety of the State; but once such information is lodged and the case is before the Tribunal, my contention, your Excellency, is that the Tribunal must be satisfied, not merely that the offence is committed by the accused, but that such offence is connected with a particular movement endangering the safety of the State. What I mean is that, the opinion of the Local Government that the offence is connected with any movement endangering the safety of the State, should not be binding on the Court trying the accused person. If the Tribunal comes to the conclusion that, although a man has committed an offence under section 124-A, section 148 or any other section mentioned in the Schedule, that offence is an ordinary offence under the Penal Code, not in any way connected with any movement endangering the safety of the State; then the Tribunal must acquit the man. That is to say in such cases an accused person should not be deprived of the rights to which he is ordinarily entitled under the ordinary procedure, namely, the rights of trial by jury, of commitment proceedings, of appeal, if as a matter of fact the trying Tribunal finds that the offence is not connected in any way with any anarchical or revolutionary movement. The whole frame of the Act shows that it is enacted solely to deal with anarchical and revolutionary movement, and if the trying Tribunal comes to the conclusion that, though the Local Government thinks that the offence committed by the accused is connected with any movement endangering the safety of the State, the court thinks otherwise, it has no relation whatever to any such movement, then I submit the Tribunal must stay further proceedings, acquit the accused and leave it to the Government to proceed further against the accused in the ordinary court of law or not. It is therefore with a view to clear the intentions of the Government that I have moved this amendment, and I trust the Council will accept it."

* " That to clause 15 the following be added :—

' Provided that the offence of which he is so convicted is connected with an anarchical or revolutionary movement.'

[*Mr. M. A. Jinnah ; Rao Bahadur B. N. Sarma ;* [13TH MARCH, 1919.]
The President.]

9-30 P.M.

The Hon'ble Mr. M. A. Jinnah :—" My Lord, with regard to this clause 15 in the Bill what has puzzled me a little bit is this. Clause 15 runs as follows:—

' If at any trial under this Part it is proved that the accused has committed an offence against any provision of the law which is referred to in the Schedule, the Court may convict the accused of that offence although he was not charged with it.'

" Now if I understand the meaning of this clause correctly, it amounts to this that, although the original information charges an accused person with one particular scheduled offence, in the course of the trial it turns out upon the evidence that another offence, but a scheduled offence has been committed, then it empowers the Court to convict the accused of that offence provided it is a scheduled offence. That being so what I cannot quite follow is when you come to the Schedule. A scheduled offence is defined by clause 2 :—' Scheduled offence means any offence specified in the Schedule.'

" If you turn to the Schedule you find under it :—

- ' (1) Any offence under Chapter VI (other than an offence under section 124-A) and sections 131 and 132 of the Indian Penal Code.' That I can quite understand. But when you come to (2) the words are :—
- ' (2) Any of the following offences, if, in the opinion of Government, such offence is connected with any movement endangering the safety of the State.'

" Well, now, here, my Lord, the words ' in the opinion of the Government ' puzzle me to a certain extent, and my point is this, whether the opinion of the Government, namely, that the offence with which the accused is charged is a scheduled offence, will be conclusive upon the court or not. If that is going to be conclusive so far as the court is concerned, then that will be decided by the Local Governments and not by the court ; otherwise I do not understand the significance of these words ' in the opinion of the Government ' because in clause 1 of the Schedule you say nothing about the opinion of the Government. Those are the scheduled offences in clause 2. If you only leave it simply at defining scheduled offences, then there is no difficulty, but if you keep these words, then, my Lord, Mr. Patel's amendment is very significant because that clears the doubt. I submit there is a doubt. It clears the doubt and the amendment then comes in very forcibly because it says—

' Provided that the Court shall not convict the accused of any offence referred to in clause (2) of the Schedule or of any attempt or conspiracy to commit any such offence or of any abetment of any such offence unless it is proved to its satisfaction (i.e., to the satisfaction of the Court not ' in the opinion of the Government ') that such offence, attempt, conspiracy or abetment is connected with a particular movement endangering the safety of the State.'

" Therefore, personally, I would rather that clause 2 of the Schedule was put right than to have this long amendment."

The Hon'ble Rao Bahadur B. N. Sarma :—" I would request your Lordship to permit me to put my amendment separately, because I find that it differs in some respects from the amendment of the Hon'ble Mr. Patel. I might have misled your Lordship by saying in the first instance that they were practically the same. I do not want to make two speeches and I shall say what I wish to on this amendment, which in many respects agrees with Mr. Patel's amendment. I point that out and, if your Lordship wishes, you can put it separately."

His Excellency the President :—I understand you want to make only one speech."

The Hon'ble Rao Bahadur B. N. Sarma :—" Whether Your Lordship will permit me now or later, I will make only one speech."

[13TH MARCH, 1919.]

[*The President ; Rao Bahadur B. N. Sarma ; Sir William Vincent.*]

His Excellency the President :—" You had better do it now."

The Hon'ble Rao Bahadur B. N. Sarma :—" This is a question of very great importance and I do not believe that the Government could have contemplated the actual effect which might perhaps be the result if clause 15 were to be left as it stands. Clause 15 says :—

' If at any trial under this Part it is proved that the accused has committed an offence against any provision of the law which is referred to in the Schedule, the Court may convict the accused of that offence although he was not charged with it.'

It may be that several accused may be put up at one trial on account of the connecting link that they were members of a revolutionary or an anarchical conspiracy and therefore have to be tried together, or it may be that one person will be put on his trial for an offence coming under any of the schedule-described offences. But in either case the gist of the offence is that it is an offence connected with a revolutionary or anarchical movement against which alone this Bill is directed. In the course of the trial under clause 15 it may be found that though the man is charged with hurt under section 326 he may be found guilty of mischief under section 435, etc. I can understand his being charged with an offence against the State, I can understand a charge of taking part in a murder and of his being convicted of culpable homicide not amounting to murder, a lesser offence, but I cannot understand that it is meant that if a person is charged with grievous hurt or with a similar offence he should be convicted of an entirely distinct offence, for instance, an offence under the Explosive Substances Act or an offence under the Arms Act or the offence of mischief or the offence of criminal intimidation, and so on. That would be the result if this section stands as it is. Section 236 and section 237 of the Criminal Procedure Code describe clearly the limitations under which a person can be convicted when the facts are capable of coming under the description of more than one offence. Section 236 says :—

' If a single act or series of acts is of such a nature that it is doubtful which of several offences the facts which can be proved will constitute, the accused may be charged with having committed all or any of such offences, and any number of such charges may be tried at once.'

" Then section 237 says :—

' If in the case mentioned in section 236, the accused is charged with one offence and it appears in evidence that he committed a different offence for which he might have been charged under the provisions of that section

The Hon'ble Sir William Vincent :—" May I rise to a point of order ? There is a great deal of force in what the Hon'ble Member is saying, but I submit that it would come better in connection with an amendment which is to be moved by the Hon'ble Mr. Chanda at a later period. Of course the point to which the Hon'ble Mr. Jinnah adverted stands on a different footing."

The Hon'ble Rao Bahadur B. N. Sarma :—" I shall not deal with it at greater length. I only meant to say that there is that real difficulty, and that possibly the Government meant that the person may be convicted of an offence though it may not have been the offence with which he was charged on the ground that he was a member of a revolutionary conspiracy and in the course of a series of acts in pursuance of that conspiracy the various crimes are committed. That is the reason why I point it out; but I see clearly that the Government are likely to give some attention to it, so I shall not say more on that point.

" Then, my Lord, the amendment that I have suggested, which is largely covered by the Hon'ble Mr. Patel's amendment, is that the words 'in

[*Rao Bahadur B. N. Sarma.*]

[13TH MARCH, 1919.]

connection with an anarchical or revolutionary movement' should be inserted after the word 'Schedule', so that clause 15 will run :—

'If at any trial under this Part it is proved that the accused has committed an offence against any provision of the law which is referred to in the Schedule in connection with an anarchical or revolutionary movement, etc.'

"I took it that the Government wished to proceed against a man not for any of these scheduled offences, but only if those offences are committed in connection with an anarchical or revolutionary movement, and that is the reason why I have suggested this amendment. Otherwise there would be this danger that if a man is to be convicted under this Chapter of an offence, even when it is not connected with a revolutionary or anarchical movement, he might be deprived of the benefits of a trial under the ordinary criminal law, and that would be so even though the Judges may find that he has committed no offence in connection with a revolutionary or anarchical conspiracy. That could not have been intended. Therefore I submit that it must be found as a fact before a person can be convicted under this Part of the Act that his offence is actually connected with an anarchical or revolutionary movement. The danger that I apprehended was this. If it is only to be the Local Government in its executive capacity that is to be the judge as to whether an offence is connected with a revolutionary movement or not, then there will be great danger of the Government being misled into taking action against an individual on the strength of a recommendation that might be made to it by one of its officers in the belief that he was really connected with a revolutionary movement though he might not be so connected. That is, we are substituting the judgment of the Local Government, which may virtually mean that of a Deputy Secretary or Under-Secretary in actual practice, for the decision of a judicial tribunal; and there would also be a great temptation in cases of riots such as those which occurred in Bihar or which recently unfortunately took place in the United Provinces. Of course it may be that the officer upon whose opinion the Government will act may at first think or imagine that there is some sort of a revolutionary movement in any part of a province in which these particular offences are committed, these riots or these murders or these acts of mischief or hurt, and that there is some connection between them; then the machinery is set in motion, and although as a matter of fact it may be clearly proved that those acts had absolutely nothing to do with an anarchical or revolutionary movement, the accused will not have the slightest chance of escape from the rigorous provisions of this Code—a state of things which cannot have been contemplated by the Legislature or the Government.

"The third point is that I have given notice of an amendment in connection with the Schedule itself, and I shall have to allude to it because I have to ask that in clause 15 the words 'revolutionary and anarchical' should be substituted for the words 'any movement endangering the safety of the State', because 'any movement endangering the safety of the State' need not necessarily be an anarchical or revolutionary movement. Disaffection between several classes of His Majesty's subjects—say between Hindus and Muhammadans, or between one sect of Hindus and another sect of Hindus—a movement directed against any one of those classes may be a movement which is likely to endanger the safety of the State, but at the same time it may not be an anarchical or revolutionary movement. I thought we were aiming in this Bill only at anarchical and revolutionary movements, and not at other movements which may be equally harmful to the State, which may be equally dangerous to the safety of the State, and which may not be and which need not be revolutionary or anarchical movements. I therefore submit that we shall be unwittingly or wittingly enlarging gravely the scope of the Schedule and the scope of clause 15, unless we limit the wording of the Schedule by the employment of words like those which I have employed in my amendment. I submit we should employ language to limit the scheduled offences connected with revolutionary and anarchical movements.

"That is my first suggestion. Secondly, I submit that we should not allow the opinion of the Local Government to be final in the determination of the

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[*Rao Bahadur B. N. Sarma ; Mr. K. V. Rangaswamy Ayyangar ; Pandit Madan Mohan Malaviya.*]

question as to whether any offence that a person may have committed is connected with an anarchical and revolutionary movement or a movement dangerous to the State. We should substitute for 'the opinion of the Local Government' 'the opinion of a Court of Justice'; and the moment a Court of Justice does not see any connection whatsoever between the acts of the accused and a revolutionary or anarchical movement the man must be released at that trial although he may stand ~~trial~~ for a different offence under the regular provisions of the criminal law. That is my humble submission. It is a matter of great importance, and I hope the Government will duly consider the representations made by us."

The Hon'ble Mr. K. V. Rangaswamy Ayyangar:—"My Lord, this is only a sub-division of the whole Bill, and so when the Bill is only intended for coping with anarchical and revolutionary crimes, there is no necessity to include the amendment here. Even the attempt to define 'revolutionary' has not been successful. Further, I conscientiously believe that the crimes scheduled in the latter portion of the Bill are not less heinous than revolutionary and anarchical crimes, and so I beg to oppose this amendment."

The Hon'ble Pandit Madan Mohan Malaviya:—"My Lord, the Bill contains an admixture of provisions of two characters. Part I of it contains provisions for a speedy trial in judicial form of certain offences; the other consists of provisions of a preventive character. The difficulty which the amendment seeks to deal with arises from this rather unhappy combination. Now, my Lord, so far as measures of a preventive character are concerned, the Schedule stands on the footing that if in the opinion of the Government certain offences are connected with any revolutionary or anarchical movement for the purposes of prevention, those offences shall be treated as such, and a certain course of preventive measures shall be adopted. The view that the Government will take of the connection of an offence with such a movement, will be decisive so far as these preventive measures are concerned. I understand the position without admitting the wisdom of it. But Part I does not deal with prevention. Part I deals with the trial of offences—the judicial trial of certain offences, and all the part that the executive Government plays in relation to Part I is that the Governor General in Council being satisfied that in the whole or any part of British India anarchical or revolutionary movements are being promoted and that scheduled offences in connection with such movements are prevalent to such an extent that it is expedient in the interests of public safety to provide for the speedy trial of such offences, he has by a notification in the Gazette of India, to make a declaration to that effect, so that the provisions of this Part should come into force in the areas specified in the notification. This is a notification of a general character. It does not deal with any individual case; it ought not to, it is not expected to, it is not contemplated that it should affect the decision of any particular case with regard to the charge of guilt, or character of the guilt, which the court may have to try. The notification having been made, the Local Government has to initiate proceedings against any individual. The proceedings having been initiated against a person charged with having committed an offence which comes in the category of scheduled offences, a judicial trial—not in the ordinary regular constitutional form which we are familiar with in the existing law of the land, but a judicial trial under a special constitution and under certain special rules of evidence—has to take place. Now the trial of the accused may relate to an offence under Part I of the Schedule. In that case the Court has only to be satisfied, before it can pass any sentence upon him, that he is guilty of an offence or offences which are mentioned in the first part of the Schedule, namely, any offence in Chapter VI other than an offence under section 124-A, i.e., an offence against the State or against the Army or the Navy: that stands on a different footing. A court can come to a conclusion with regard to any of those offences without their

[*Pandit Madan Mohan Malaviya.*] [13TH MARCH, 1919.]

being complicated with any other offences or considerations. But a trial for an offence included in the second part of the Schedule will be complicated. As section 15 stands the Court will have to find whether the man is guilty of any of the numerous offences other than those with which he may be charged which are mentioned in the second part of the Schedule. I need not repeat all the sections that are there referred to. But if a man is tried for any one particular offence this section as it stands would give the court permission to convict him of any offence against any provision of the law which is referred to in the Schedule, though the accused may not have been charged with it. Now, my Lord, these offences receive their grave character by reason of their being connected, as it is put in Schedule 2, with any movement endangering the safety of the State; that, therefore, is an important element in determining the character of the offence, the extent or gravity of the guilt of the accused. That will determine the attitude of the court in dealing out punishment to the man. Now the question arises. Has the court any power to deal judicially, to come to a judicial determination, on the question whether any of the offences described in Schedule 2 has been committed by the person who is on trial? That question necessarily involves a decision on two things, one that the offence should be one of those that is named in the Schedule 2 (a), and secondly that such an offence should be connected with any movement endangering the safety of the State. Obviously it should need no argument to show that it is the Court which is seized of the trial which should come to a determination on both elements which go to make up the offence which the Court is constituted to deal with. But then we tumble upon this expression in 2(a), namely, any of the following offences if in the opinion of Government such offence is connected with any movement endangering the safety of the State. That creates an insuperable obstacle; as the Bill stands, the Court must swallow this unjudicial executive decision, namely, that a certain offence which it is sitting to try is connected with a movement endangering the safety of the State. It can do nothing else unless what Mr. Patel has suggested is accepted. It should be left to the Court to come to a conclusion on both the two Parts which go up to constitute the offence which alone it is contemplated, that the special court should deal with. But if it is not to be, the court will then try the accused, find that he is guilty of a certain offence, and assume that that offence is connected with a movement endangering the safety of the State, and proceed upon that basis to determine the sentence which it should pass upon the man. Its judgment is also to be influenced by that circumstance in arriving at a conclusion as to whether the man is, or is not guilty.

" I submit, my Lord, the Bill creates a very extraordinary position. So far as the first Part of this Bill is concerned, all that the Government has expressed as its desire to secure is a speedy trial of certain offences but still a judicial trial. But section 15 as it stands will mean much more than a speedy trial; it will mean a partial trial of an offence; it will mean a trial of an offence in determining which one important part of the judgment will have been arrived at by the executive government and imposed upon the court, which the court will have no power, no jurisdiction to question, to deal with, to determine; and another part which the court will have to determine.

" I submit, my Lord, that this should be avoided, that so far at least as Part I is concerned where a judicial trial is provided the Legislature should secure that the trial is a fair, impartial and complete trial, so far at any rate as the determination of the offence is concerned, namely, the complete offence with which a man is charged. If the court is not to try the fact, whether the offence is or is not connected with a movement endangering the safety of the State, then I submit the very least that should be done is that when the court does not feel satisfied that the particular offence with which a man has been charged has not been proved against him, that man ought to be acquitted. The man ought to be acquitted by the special Court. That does not mean that a man who may be guilty will be let go altogether. There are other provisions of the law under which he can be

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tried, according to the ordinary regular procedure provided in our Codes. The advantage to him will be that he will not then be deprived of the constitutional safeguards of life and liberty which are provided for him. The moment the court feels that a man is not guilty of the particular offence for which he was placed on trial before it, I submit the court ought to stop its proceedings and let the man go. It is not an answer to this argument to suggest that the time of the court will have been wasted and that another court will have to sit to sift the facts and to try the man. It is essential, it is necessary in the interests of justice, unless justice is to be murdered to the extent to which the trial of an important element of the offence is concerned, unless justice is to be denied to the man so far as the trial of an essential element of the offence is concerned, I submit it is necessary that the man should be acquitted so far as the special tribunal is concerned.

"Now, my Lord, the result that would follow would be that if a person accused of an ordinary offence would have the right to be placed before a Magistrate in the ordinary course, committed for trial, if the Magistrate finds that there are grounds for it, he will have his trial in the Sessions court and have his appeal to the High Court. For all these reasons I submit that either these Schedules should be defined separately, differently, for the purposes of Part I and Parts II and III, namely, the judicial trial portion and the preventive measures portion ; or it should be provided—if I might move an amendment—it should be provided that when it is proved to the satisfaction of the court in any trial under this Part that the accused has not committed the offence with which he was charged, he must be acquitted. If this is not acceptable to Government at this stage, then I submit that the very least that ought to be done is to accept the Hon'ble Mr. Patel's amendment. I hope, my Lord, the matter will be considered impartially. I hope that the proper course will be followed which will ensure that the decision in such a trial as is provided for in Part I, will not be vitiated by the inevitable necessity of the court accepting the verdict of the Executive Government with regard to an important element in the offence with which the man is charged before it."

The Hon'ble Sir William Vincent :—"My Lord, what the Court has to decide in this case as in every case is whether a certain accused person is guilty of a particular offence or not. Before the accused is put on trial before a court under this Part, the Government comes to a distinct decision as to whether that offence is connected with revolutionary or anarchical movements or not. And in accordance with that decision of Government the question of the tribunal before which a man is to be tried for a particular offence is decided. In no case is there any question putting him before a partial or unfair tribunal as has been suggested."

The Hon'ble Pandit Madan Mohan Malaviya :—"I rise to a point of order. I did not say that it would be a partial or unfair tribunal. I did not attack the tribunal."

The Hon'ble Sir William Vincent :—"I was going to say that 10-1 P.M.
the Government then constitutes a singularly strong and impartial tribunal by which this offence will be tried. I have already explained to the Council that one of the objects for which this procedure is intended is to secure an expeditious and at the same time a perfectly fair and impartial trial. I ventured to put it to the Council now, that the procedure which the Hon'ble Mr. Patel suggests would be destructive of expedition, and would indeed make the trial of any offence by one of these tribunals almost impossible. Not only would the court have to decide points which ordinarily come before criminal courts that is whether the accused is guilty of murder or not, they would have to go into the further and abstruse question as to whether this murder was connected with some revolutionary conspiracies. May I take an instance. Let me take the case of a man like Pingley who was well known revolutionary ; let us assume

[*Sir William Vincent ; Mr. Srinivasa Sastri.*]

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as was the fact in this case that there was the clearest evidence of guilt of an offence punishable with death. Let us assume as was actually the case that Pingley committed this crime in pursuance of a revolutionary conspiracy, and that this last information was derived from a number of facts which could not be placed before the court and the proof of which would have necessitated entering into a number of points entirely unconnected with the simple issue whether or not Pingley had committed murder. I want to know whether the Council thinks that such a man should be acquitted simply because evidence is not tendered to show that the murder was connected with a revolutionary conspiracy.

"The question whether this murder was in furtherance of a conspiracy is really a condition precedent to putting the man before the court. If the Government is satisfied on this point, then only is the man put before this special tribunal appointed under this Part, but it would be impossible for the court again to go into that question of revolutionary conspiracy without trying a number of facts which are irrelevant to the trial; every inquiry would be protracted interminably. In fact the whole object of the part which is to secure an expeditious trial would be lost. It is for this reason that I regret I am unable to accept this amendment. Let me assume that an accused was before the ordinary courts, would that court have to decide such questions? Certainly not. The only question it would have to decide is whether this man had committed murder or not. If the court of three High Court Judges find ample evidence to show that a man has committed the offence with which he is charged, I submit the question whether it was committed in connection with a revolutionary conspiracy or not is not one that you can reasonably ask the court to discuss or to examine; for this reason I must oppose this amendment. It was a little surprising to find the Hon'ble Mr. Patel assuming complete ignorance as to the intention of Government in this matter. I do not know if I am divulging a secret but I may go so far as to say that the question was discussed at length considerably in Select Committee. The amendment of Mr. Sarma as to the Schedule is a separate matter with which I need not deal with at present."

10-13 P.M.

The Hon'ble Mr. Srinivasa Sastri:—"Your Excellency, I am certainly aware of the circumstance that this point received attention in Select Committee. I think it was unfortunate that our views did not prevail in that Committee when we were considering the point; for it seems to me that it has an intimate bearing on the principle of the Bill as frequently enunciated by the Hon'ble the Home Member.

"The Council will remember that not once or twice but a good deal oftener the suspicion that has been expressed with regard to this Bill is that in times of excitement and trouble Government may be under a temptation to use it for purposes for which we do not at present intend it. Having been intended for the trial of offences connected with movements endangering the safety of the State, this procedure may come to be used for the trial of offences not coming under that description. This was the suspicion that we have frequently expressed that critics in newspapers and elsewhere who are opposing this measure in the country have often expressed. Our great suspicion has been, I repeat it, that this may be used to deal with ordinary political offences. We were told that we were entertaining unjust and unfounded suspicions; we were told that Government had no such intentions at all, and in order to make it clear that that was no part of Government's intention, the words 'anarchical and revolutionary movements' were introduced in the Preamble and in certain sections. So far it was satisfactory. But we find on examination that that would not fully allay the suspicions that have been created, and I am afraid what the Hon'ble the Home Member says now will help the continuance of this suspicion. To remove the suspicion entirely, I think it is necessary for the Hon'ble the Home Member to meet the Hon'ble Mr. Patel fully. For supposing an area, say Bengal, is declared by the Governor General in Council as a place to which this Part shall apply owing to the prevalence of anarchical and revolutionary movements;

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suppose there the Local Government believing a person guilty of an offence connected with a movement endangering the safety of the State, puts him up for trial before this special tribunal, but actually in the course of the trial it turns out clearly that his offence, although say, it might have been grievous hurt, one of the scheduled things, although it might have been grievous hurt, had nothing whatever to do with any movement endangering the safety of the State but arose say, from a boundary dispute or a domestic quarrel; supposing it was so. Then according to the interpretation of the Hon'ble the Member, the Court would still proceed with the trial and finish up with a conviction. Now as soon as the officers of the Local Government found out that even in a case of that kind where it was clearly established that the offence was not connected with a movement endangering the safety of the State, they could go on and get the court to record a conviction. I am perfectly certain that, as things go, in a proclaimed area under a state of excitement and public disturbance, the court will be filled every day with people brought up under one kind or another of offence coming under the Schedule, but not necessarily connected with movements of an anarchical or revolutionary nature. Once the officers find out that they can bring up people before courts, secure expeditious convictions and so contribute to the time when peace will be established in the province, the court will come more and more to be used for such purposes. Section 124-A and section 153-A with regard to which our feelings are most tender, sections dealing with sedition and offences connected with exciting feelings between different classes of His Majesty's subjects, it is just those sections which are likely in times of disturbance, with the best of intentions in the world but with no particular anarchical or revolutionary ideas as in many cases, I think, the officers of the Government are willing to grant, that it is just in those cases that the likelihood is the greatest of people actually being brought up before this trial and rushed through to a conviction without however really coming within its scope. That is why we are anxious that the court should in every case record a finding upon the question whether the offence is really connected with a movement endangering the safety of the State. It is only when the Hon'ble the Home Member admits this amendment and compels the court to record a finding on that that he will stand clear, that he will be acknowledged by us to have given full effect to the intentions, that he has so frequently expressed, that it is not the desire of Government to use this Act for anything but the trial of anarchical and revolutionary crime. There is great danger of the other thing taking place, and I would therefore beg the Hon'ble the Home Member to reconsider his attitude and not to allow any part of the impression to remain that perhaps this undesired effect will follow. I am prepared to concede this that it will lead to a certain waste of public time of the court. The court having tried an offence up to a certain stage will have to abandon it altogether when it finds that the crime charged is not, as the Local Government supposed, actually connected with anarchical or revolutionary movement. The thing will have to stop there. That amount of inconvenience and waste of time there is, but I think the Government, anxious as it is, to establish the character of this Bill as absolutely clear and not intended to deal with ordinary political crime, that amount of inconvenience is a risk that Government must be content to run.

"Your Excellency, there is just one other point which I wish to impress on the Government. Let it not be supposed that, even if the Hon'ble Mr. Patel's amendment be fully accepted, it will answer the case of those critics both here and outside this Council who tell us frequently that this is a weapon that Government are forging not merely for the purpose of dealing with anarchical and seditious crime, but actually to strengthen their hands and to put down political movements which become inconvenient to Government. To answer them fully Parts II, III and IV will have also to be radically re-cast. This is not enough, but if this be not done, then, I think, the criticisms will stand justified and the intentions that have been expressed, I am prepared to accept them at their face value, the intentions that have been expressed will, I think, remain without satisfactory proof that effect will be given to them in the sections."

[*Dr. Tej Bahadur Sapru ; Sir George Lowndes.*] [13TH MARCH, 1919.]

The Hon'ble Dr. Tej Bahadur Sapru :—"It seems to me, my Lord, that there are two important stages which have got to be borne in mind. The first stage is that which is covered by clause 3 of this Bill, under which it is open to the Governor General in Council to declare that in the whole or any part of British India anarchical or revolutionary movements are being promoted, and if scheduled offences in connection with such movements are prevalent to such an extent that it is expedient, in the interests of the public safety, to provide for the speedy trial of such offences. Well, the Governor General having declared that such anarchical or revolutionary movements are being promoted, the next stage is reached when action is taken against a particular individual or a number of individuals connected with that movement. When such action is taken the question at once arises, what are the courses open to that individual or those individuals? Now the individual concerned may take one of two courses; either he may say he is not at all guilty, or he may plead guilty to the offence, and at the same time say he is not guilty of the offence within the meaning of this Act, that is to say, although he may have committed any one of those offences which are described in the Schedule, yet he may ~~say~~ ^{claim} that he has not committed any one of those offences in connection with any anarchical or revolutionary movement. Well, if he does plead that the court has got to consider that question upon clauses 3 and 15, and I submit there is nothing to prevent the court coming to the conclusion, yes or no, as to whether that man is connected with that movement or not. But the answer to that argument is that the court cannot do it because in the Schedule that has been attached to this Bill it is not open to the court to go into the question as to whether the individual has committed that offence in connection with any movement or not, because that is a matter which depends on the opinion of the Government. The words in the Schedule are:—'any of the following offences, in the opinion of Government, such offence is connected with any movement endangering the safety of the State,' and then the offences are set out. So that it seems to me, my Lord, that the function of the court will be simply to go on with the question as to whether the man has committed the offence or not and to shut its eyes to the further question whether that offence was connected with anarchical movement or not and to accept, without challenge, the opinion of the Local Government. It really means that the Local Government's or the executive Government's decision is super-imposed upon the will of the trying Magistrate or the Judge. My Lord, I submit that is not fair and that is not consistent with the avowed policy of the Bill. You allow the court simply to try the bare question as to whether the man had or had not committed that offence, but you do not allow the court to try the most vital question, namely, whether that offence is connected with the movement or not. I submit if you take out these words 'in the opinion of the Government' from the Schedule there will be no occasion for the amendment put forward by Mr. Patel. It is because those words are there that I think it necessary that that amendment should be accepted. My Lord, I think the question is one of very great importance, and if you take away that privilege and that right from the court, the privilege and right of deciding whether any particular offence is connected with that movement, I submit you take away a most valuable safeguard from the liberty of the individual."

10-27 P.M.

The Hon'ble Sir George Lowndes :—"My Lord, whether this provision is right or wrong may be disputable, but the Council are rather in danger of losing sight of the thread of it. The Hon'ble Pandit has said that an important element of the offence is that it is connected with anarchical and revolutionary crime. He said at least twice, I think three times, that we were withdrawing from this tribunal the cognisance of this important element of the offence. Let us get right away from that at once. The tribunal has to decide whether a particular offence has been committed or not. The offences are set out in the Penal Code sufficiently for their purpose. We will take an illustration—murder, arson, dacoity, grievous hurt, those are the offences. Then what tribunal has to try them? Ordinarily they are tried by what we call here the ordinary courts of the country. In particular cases they will be

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[*Sir George Lowndes ; Mr. Srinivasa Sastri.*]

tried by special tribunals. But it is the same offences in each case ; it is murder, yes or no, that the tribunal has to try ; it is arson, yes or no, dacoity, yes or no. Those are the offences. Their connection with something else has nothing to do with the offences whatever. So far from being an important element in the offence it has no connection with it whatever. A man is guilty under the laws of his country and he is liable to exactly the same penalty whether he has committed merely murder or dacoity, or murder or dacoity in connection with revolutionary conspiracy. The offence is an utterly different thing and utterly apart from the question whether it is connected with a revolutionary conspiracy. How the opinion of the Local Government comes in is this. Is the offence to be tried by a special tribunal or by the ordinary tribunals of the country ? That is the question that the Local Government has to decide. Under what conditions has the Local Government to decide it ? In the first place, it can only decide it if the Governor General in Council has declared that in the particular part of India to which Part I of the Bill may be applied, revolutionary or anarchical movements are rife and scheduled offences have been committed to such an extent that it is necessary to constitute a special tribunal for their speedy trial. Therefore you have got to have a part of India where it has been declared that revolutionary offences are rife and where these offences are being constantly committed before the Local Government can be called upon to decide whether it is necessary to try them by a special tribunal. But this has nothing to do with the offences ; the offence that will have to be tried by that tribunal is murder, arson, dacoity, grievous hurt, or whatever it may be, exactly as it would be in any other court. It has no concern with anything else ; it is only that that tribunal will only take cognizance of any offences if the Local Government thinks that the particular offences are connected with a revolutionary movement. In fact, as one of my Hon'ble colleagues put it to me just now, what the Hon'ble Pandit and those who support him are asking is, that the tribunal should try the very cause that has brought it into existence. That is surely impossible. The question will be whether particular offences are to be tried in the ordinary course or by a special tribunal, and on that we propose, rightly or wrongly, that the opinion of the Local Government should be final ; they are to decide whether a particular offence is to go to this tribunal or to the ordinary courts, and we propose that their decision on that should be final. My Hon'ble colleague the Home Member has pointed out why it is practically impossible that the tribunal should go into the question whether the offence is connected with such a conspiracy or not. Are you going to try the man for murder, first find he has committed murder, or arson, or whatever it is, and then solemnly sit down and consider whether the murder was connected with a revolutionary conspiracy, in order to see whether the court ought to have tried it or not ? Surely you are not going to do that ? But perhaps my Hon'ble friend would begin by trying whether there is a revolutionary conspiracy, and after he had tried that for a year or so try the offence, which is the real question the tribunal has before it."

The Hon'ble Mr. Srinivasa Sastri:—"I rise to make an explanation ; revolutionary conspiracy is a matter to be decided by the Governor General in Council and declared by notification ; that will not be part of the inquiry."

The Hon'ble Sir George Lowndes:—"My Hon'ble friend is quite correct. It proceeds by stages, there is first the declaration by the Governor General in Council that a state of what I may call anarchy exists and that offences specified in the Schedule are constantly being committed ; then there is a special tribunal constituted to try the offences—we are not going to constitute it *ad hoc* ; we are going to constitute a special tribunal to try all scheduled offences—and then there will be a trial of an offence by that tribunal if it comes under the Schedule and in the opinion of the Government is connected with any movement endangering the safety of the State.

"Therefore, when an offence goes to that tribunal it can only go to it under the orders of the Local Government. The tribunal cannot try any of these

[*Sir George Lowndes; Mr. Srinivasa Sastri; Dr. Tej Bahadur Sapru; Pandit Madan Mohan Malaviya; The President.*] [18TH MARCH, 1919.]

particular offences unless, in the opinion of the Local Government, it is an offence connected with a movement endangering the safety of the State. We do not propose to leave that question for the decision of the tribunal; it is for the Local Government alone. Rightly or wrongly, that is the position.

"But we have my Hon'ble friend Mr. Sastri—am sure he did not mean it—complaining that cases would be rushed through to conviction. Does he seriously think that, when you have got a tribunal of High Court Judges, whom so many Hon'ble Members say they must implicate, cases will be rushed through to a conviction?"

The Hon'ble Mr. Srinivasa Sastri:—"I am sorry to have been misunderstood. When I said 'rushed through' I only meant put through expeditiously."

The Hon'ble Sir George Lowndes:—"I am sorry, but I am afraid the word 'rushed' bears rather an unpleasant interpretation on my mind; I am glad the Hon'ble Member meant no more than that. And really is there any real fear of this provision being abused? You have got the conditions of proclamation of the province, and the Local Government's opinion as to the character of the offence. There must be gross dishonesty on the part of a Local Government which wishes to try ordinary political offences by this procedure, gross dishonesty and nothing else. You have got similarly three High Court Judges to try the case. Is it to be supposed that they will sit down under any sort of thing knowing that offences which are being sent to them day after day for trial have no connection with the disturbances in the province? It is supposed by my friend, the Hon'ble Mr. Sastri, that even a worm would not turn against this sort of thing? It is absurd, if I may say so.

"Rightly or wrongly, that is the proposal that we put to this Council that it shall be for the Government to decide whether particular cases are connected with these revolutionary movements or not, and that the tribunal will try the offence, it being no element of that offence that it is connected with an anarchical or revolutionary movement."

The Hon'ble Dr. Tej Bahadur Sapru:—"Perhaps the Hon'ble the Law Member might explain to the Council if he thinks that the tribunal will have absolutely no jurisdiction to go into that question, because it at once raises the question of jurisdiction."

The Hon'ble Sir George Lowndes:—"I am afraid I did not catch what the Hon'ble Member said, and I am unable, therefore, to reply to him, but, as I presume he was only making a personal explanation, it is perhaps not necessary for me to do so."

The Hon'ble Pandit Madan Mohan Malaviya:—"My Lord, I should like"

His Excellency the President:—"The Hon'ble Member is a very old member of this Council and he knows perfectly well what the rules of this Council are, and yet he is frequently infringing them. His only right is to get up on a question of personal explanation, but he is continually getting up on points which are not allowed by the rules of this Council. Is it a personal explanation that he wishes to make?"

The Hon'ble Pandit Madan Mohan Malaviya:—"Yes, on the point your Lordship has been pleased to put. As a member of this Council of ten years' standing and as a student of Parliamentary proceedings, I thought that it was permissible for any member to ask for an explanation whenever a matter was not clear to him. If your Lordship will permit me to explain what I wanted to ask the Hon'ble Member was, whether if the question of an offence being connected with a revolutionary movement will not be a

[18TH MARCH, 1919.] [*Pandit Madan Mohan Malaviya ; Mr. V. J. Patel ;
The President ; Sir George Lowndes.*]

matter for the court to decide, that circumstance will yet affect the sentence which a Court may pass upon the person who is tried? I should be very sorry if it should be thought that I was infringing the rules of this Council. I can assure your Lordship that I do not do so, so far as I can."

The Hon'ble Mr. V. J. Patel:—"My Lord, before I reply I should like to know whether the Court will have jurisdiction to go into the question whether the case is connected with a revolutionary movement or not, or whether it must stay its hands and merely find that the man has committed one of the offences mentioned in the Schedule. I hope the Hon'ble the Law Member will make it quite clear whether the Court will be entitled to go into that question at all."

His Excellency the President:—"The Hon'ble the Law Member has made his speech; it is now for the Hon'ble Member to reply."

The Hon'ble Mr. V. J. Patel:—"I wish to know, before I reply, whether according to the Hon'ble the Law Member, the Court will be entitled to go into that question at all or not? My reply will depend upon the answer."

The Hon'ble Sir George Lowndes:—"Perhaps it may be convenient for me to say that I must decline to be cross-examined in this Council by my brother lawyers."

The Hon'ble Mr. V. J. Patel:—"If that is so, I need not reply. I make it that the Court will be entitled to go into it and, therefore, my amendment is quite justifiable."

The motion was put and the Council divided as follows:—

Ayes—15.

Noes—35.

The Hon'ble the Raja of Mahmudabad.
" " Dr. T. B. Sapro.
" " Pandit Madan Mohan Malaviya.
" " Mr. S. Sastri.
" " Mr. R. Ayyangar.
" " Mr. B. N. Sarma.
" " Mir Asad Ali, Khan Bahadur.
" " Mr. V. J. Patel.
" " Mr. M. A. Jinnah.
" " Sir Fazulbhoy Currimbhoy.
" " Maharaja Sir Manindra Chandra Nandi.
" " Khan Bahadur Mian Muhammad Shafi.
" " Sardar Sundar Singh.
" " Mr. G. S. Khaparde.
" " K. K. Chanda.

His Excellency the Commander-in-Chief.
The Hon'ble Sir Claude Hill.
" " Sir Sankaran Nair.
" " Sir George Lowndes.
" " Sir Thomas Holland.
" " Sir William Vincent.
" " Sir James Meston.
" " Sir Arthur Anderson.
" " Mr. W. A. Ironside.
" " Sir Verney Lovett.
" " Mr. H. P. Howard.
" " Sir James DuBoulay.
" " Mr. A. H. Ley.
" " Mr. W. M. Hailey.
" " Mr. H. Sharp.
" " Mr. R. A. Mant.
" " Major-General Sir Alfred Bingley.
" " Sir Godfrey Fell.
" " Mr. F. C. Rose.
" " Mr. C. H. Kesteven.
" " Mr. D. deS. Bray.
" " Lieut.-Col. R. E. Holland.
" " Surg.-Genl. W. R. Edwards.
" " Mr. G. R. Clarke.
" " Mr. H. Moncrieff Smith.
" " Mr. C. A. Barron.
" " Mr. P. L. Moore.
" " Mr. M. N. Hogg.
" " Mr. T. Emerson.
" " Mr. E. H. C. Walsh.
" " Mr. C. A. Kincaid.
" " Sir John Donald.
" " Mr. P. J. Fagan.
" " Mr. J. T. Marten.
" " Mr. W. F. Rice.

The amendment was therefore negatived.

[*The President; Mr. Kamini Kumar Chanda.*]

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The Hon'ble Mr. Sarma's amendment "that in clause 15, after the word 'Schedule' the words 'in connection with an anarchical or revolutionary movement' be inserted" was put and negatived.

The Hon'ble Mr. Sastri's amendment—

"That to clause 15 the following be added :—

'Provided that the offence of which he is so convicted is connected with an anarchical or revolutionary movement.'

was by leave withdrawn.

10-45 P.M.

The Hon'ble Mr. Kamini Kumar Chanda :—"My Lord, I beg to move this amendment to clause 15. I ought to explain, My Lord, that the latter part of this amendment, * I find, has been disposed of already. I shall therefore only move the first part, which runs as follows :—

* 'Provided further that the Court shall, when so convicting the accused, record a finding that such offence is connected with an anarchical or revolutionary movement.'

'That the following proviso be added to clause 15 :—

'Provided that before convicting the accused of such other offence the Court shall give him an opportunity of showing that he is not guilty of it by recalling and cross-examining or further cross-examining any prosecution witness, as the case may be, or examining any defence witness whether such witness has been previously examined or not.'

"My Lord, I confess I do not really know why this clause has been inserted. I have been told more than once in connection with my amendments that the provisions about which I have been moving amendments are already in the Code and there is no need to insert those provisions here. If the Council will turn to section 237 of the Criminal Procedure Code, they will see it runs like this :—

'If, in the case mentioned in section 236'—that is to say,

'If a single act or series of acts is of such a nature that it is doubtful which of several offences the facts which can be proved will constitute, the accused may be charged with having committed all or any of such offences, and any number of such charges may be tried at once; or he may be charged in the alternative with having committed some one of the said offences.'

"Even if in the case mentioned just now

'the accused is charged with one offence, and it appears in evidence that he committed a different offence for which he might have been charged under the provisions of that section, he may be convicted of the offence which he is shown to have committed, although he was not charged with it'.

"This section, my Lord, entirely covers the ground of clause 15. My submission is either this clause is not necessary, or if it is necessary, then you have to incorporate the other provisions from the Criminal Procedure Code. You have adopted the language of one section, and it follows that either you must omit this clause altogether or add a proviso that before the Court can convict the accused of any other offence, you must give him an opportunity to prove that he is not guilty of such offence, in accordance with the provisions of the Criminal Procedure Code, sections 227—231. Section 227 lays down that :—

'Any Court may alter or add to any charge at any time before judgment is pronounced, or, in the case of trials before the Court of Session or High Court, before the verdict of the jury is returned or the opinions of the assessors are expressed.'

"Section 229 runs thus :—

'If the new or altered or added charge is such that proceeding immediately with the trial is likely, in the opinion of the Court, to prejudice the accused or the prosecutor as aforesaid, the Court may either direct a new trial or adjourn the trial for such period as may be necessary.'

[13TH MARCH, 1919.] [*Mr. Kamini Kumar Chanda ; Sir James DuBoulay ;
Mr. V. J. Patel.*]

“ And section 231 says :—

‘ Whenever a charge is altered or added to by the Court after the commencement of the trial, the prosecutor and the accused shall be allowed to recall or re-examine, and examine with reference to such alteration or addition, any witness who may have been examined, and also to call any further witness whom the Court may think to be material.’

“ My submission is that in view of this section of the Code there is no necessity for this clause, but having included this clause, you ought in justice to the accused, in fairness to the accused embody those provisions which my amendment seeks to reproduce here. Otherwise some difficulty might result. The Court might feel that as we have adopted only one section, it follows that our intention was that the other sections were not to be referred to; and the Court might try a man for an offence quite different from the offence with which he was charged. I move this amendment, my Lord.”

The Hon'ble Sir James DuBoulay :—“ My Lord, I think that the Hon'ble Mr. Chanda has touched a spot in this Bill on which we might possibly be able to meet him. Clause 15 is, I think, necessary, and the necessity of it is proved by the discussion which has just been completed. If the Hon'ble Member had any possible doubt as to whether the Court might convict an accused person of an offence against a provision of the law which is referred to in the Schedule, although it is not proved to be, or held by the Court to be, connected with a movement directed against the State, that has been set at rest by the decision which this Council has just reached. But it was never intended to be in doubt, and the absence of any mention of the matter in the Bill shows that a clause of this kind is essential.

“ On the other hand, as the Hon'ble Mr. Chanda has pointed out, you might have a man charged with arson and under this section convicted of, say, murder. In such circumstances the provisions of section 236 of the Criminal Procedure Code ought to be complied with; they contemplate

‘ a single act or series of acts of such a nature that it is doubtful which of several offences the facts which can be proved will constitute,’ etc., etc.,

before a man can be convicted of an offence he has not been charged with, and I venture to suggest that if we modified this section in the following sense it would meet the Hon'ble Mr. Chanda, and I ask your Lordship to permit me to move the following amendment to the Bill :—

‘ That for clause 15 of the Bill the following be substituted :—

‘ At any trial under this Part, the accused may be charged with and convicted of any offence against any provision of the law which is referred to in the Schedule.’”

“ I would point out that the result of that clause would be to make it quite clear that a Court could charge a man with and convict him of any offence which is referred to in the Schedule, while at the same time he would have the benefit of all those various sections of the Criminal Procedure Code to which the Hon'ble Mr. Chanda has referred. The Criminal Procedure Code would come into play automatically under clause 7 of the Bill.”

The Hon'ble Mr. V. J. Patel :—“ My Lord, I have heard the Hon'ble Member for Government, but the difficulty probably will be this. Supposing a man is charged with a certain offence under the Schedule and at the close of the case the Court finds that the man is guilty of another offence mentioned in the Schedule, then the Court can under the clause as it stands alter the charge, that is, frame a new charge and convict him. This will deprive the accused of an opportunity of cross-examining the witnesses in the matter of the new charge. That is the point my Hon'ble friend Mr. Chanda wishes to provide for by this amendment as I understand it

Hon'ble Sir James DuBoulay :—“ Has the Hon'ble Member read section 231 of the Code ? ”

[*Mr. V. J. Patel ; The President ; Mr. Kamini Kumar Chanda ; Sir James DuBoulay ; Sir William Vincent ; Khan Bahadur Mian Muhammad Shafi.*]

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The Hon'ble Mr. V. J. Patel :—(*After reading section*). "That meets the difficulty I see."

His Excellency the President :—"Do you accept that, Mr. Chanda?"

The Hon'ble Mr. Kamini Kumar Chanda :—"I think my Lord, it will meet the requirements of the case. If I understood the Hon'ble Sir James DuBoulay correctly, section 231 will all be incorporated."

The Hon'ble Sir James DuBoulay :—"It is already incorporated under clause 7 of the Bill."

The Hon'ble Mr. Kamini Kumar Chanda :—"There is an alteration which is proposed in clause 15 is that the accused—will the Hon'ble Member please repeat the amendment he suggests?"

The Hon'ble Sir James DuBoulay :—"At any trial under part the accused may be charged with, and convicted of, any offence against the provision of law which is referred to in the Schedule."

The Hon'ble Mr. Kamini Kumar Chanda :—"I accept the amendment proposed by the Government."

The motion as amended was put and agreed to.

The motion that clause 15 as amended by the Select Committee and further amended stand part of the Bill was put and agreed to.

The Hon'ble Sir William Vincent :—"My Lord, I move that to clause 16 the following proviso be added: (it is the proviso I have just referred to):—

'Provided that a sentence of death shall not be passed in any case in which there is difference of opinion among the members of the Court as to the guilt of the accused.'

The motion was put and agreed to.

The Hon'ble Sir William Vincent :—"My Lord, I move that clause 16 as amended do stand part of the Bill."

The motion was put and agreed to.

The Hon'ble Sir William Vincent :—"My Lord, I beg to move that clause 17 stand part of the Bill."

10-58 P.M.

The Hon'ble Khan Bahadur Mian Muhammad Shafi :—"My Lord, I beg to move that for clause 17 the following clause be substituted :—

'17. (1) An appeal shall lie from the judgment of the Court to a Full Bench of the High Court consisting of at least five judges.

(2) The High Court shall not have any authority to transfer any case from the Court or to make any order under section 491 of the Code or, save as provided in sub-clause (1), have any jurisdiction in respect of any proceedings under this Part.'

A comparison of the wording of the amendment which I have placed before the Council with the wording of the original clause will be found to be to

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Hon'ble Members that the only change which I seek to introduce consists in giving a right of appeal to a person convicted under this Part to a full bench of the High Court. The remaining provisions of the original clause stand intact. Now, my Lord, in a case of special legislation intended to meet a particular emergency it is, respectfully submit, unjustifiable to depart from the ordinary law of the land except to the extent to which it may be absolutely essential to meet that emergency. The question then arises whether the forfeiture of the right of appeal contemplated in the original clause is justified by the necessity of the case. We have been told during the debate on this Bill that the main object of the Bill in introducing Part I is to provide for an expeditious trial of the offence committed in tracts where anarchical or revolutionary movements may be in existence. Well, my Lord, that object is gained in two ways; firstly, by putting an end to the commitment stage, and secondly, by adopting a procedure at the trial which is more abridged than the ordinary procedure in trials under the Criminal Procedure Code. Therefore when the stage of conviction has been reached the main object which the Government had in view has already been achieved. What then is the necessity of putting an end to the right of appeal in a case like this? It seems to me that this cherished right of the people, that is to say the right which enables them to appeal against conviction in criminal cases, particularly where they are charged with serious crimes of the description mentioned in the Schedule, ought to be taken away only if there is justifiable necessity for it, and it seems to me that the main object of the Bill which the Government have in view having been achieved before the stage of conviction is reached, there is absolutely no necessity whatever for taking away that right of appeal. Then, my Lord, there is another important consideration to which I venture to invite the attention of Council. It is, I submit, in the conditions obtaining in India an axiomatic truth to say that the confidence of the people in the British administration of justice is the corner stone on which the edifice of the British Raj is built, and it seems to me that this Council should not be party to any legislation which is calculated even in the slightest degree to impair that confidence. My Lord, if the right of appeal which is deeply cherished by the people is taken away under Part I without any adequate reason, I for one have not the slightest doubt that there will be ground for that confidence being impaired, and in any case it will give opportunities to hostile critics of Government to go to the people and say 'Here is a special emergency for which the Government has provided a special procedure and has passed a special enactment; at the same time without any necessity whatever they have made away with your right of appeal.' This Council, I submit, should be very jealous in guarding the good name of Government; it should not be party to any legislation which is calculated to make the Government unnecessarily unpopular with the people; and it seems to me that this abolition of the right of appeal is such a departure from the ordinary law of the land which is calculated to make the Government unpopular with the people.

"There is another reason for which I commend my amendment to the acceptance of this Council. The amendment which was put forward by a number of my Hon'ble colleagues that conviction in the case of trials under Part I should be had only in the case of unanimity of opinion of the members constituting the special tribunal has already been rejected.

"Your Excellency, I submit that rejection has made it *a fortiori* necessary that there should be a right of appeal. It is clear to me that where one out of three Judges of the High Court is of opinion that no case has been made out against the accused, his conviction of the serious offence mentioned in the Schedule would be unjustifiable. At all events, in that case it is absolutely essential that the convict should be given a right of appeal to a full bench of five judges. For the element of doubt which the finding of one High Court Judge brings into the case—an element of substantial doubt—makes it very hard for the convicted person to be deprived of his right of appeal. Possibly it may be said, as it was said on a former occasion, that there is no appeal 'in

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criminal trials held in the High Court. But there is a difference between the trials before the special tribunal constituted under this Act and the criminal trials before the High Court under the Criminal Procedure Code. Trials under the Criminal Procedure Code are held with the assistance of a jury. The finding of fact in the case is arrived at not by a judge, but by a jury consisting of nine or less persons by which a judge is ordinarily bound; the judge applies the law to the finding and pronounces his judgment. Even in the case of a trial by jury held in a High Court, there is a right of appeal on the ground of misdirection in certain cases. I have put this amendment before the Council for an additional reason. The Irish Crimes Act does provide for an appeal against conviction in the case of special tribunals under that Act. The Act practically stands on the same footing and therefore the precedent of the Irish Act is in my favour. I submit, therefore, that my amendment ought to be accepted by the Council on this ground. On the ground that as a matter of principle the right vested in the subject should not be taken away, unless the taking away of the right is absolutely essential for the emergency in view, on the ground of public policy which requires that this Council should not be a party to the enactment of a measure which lays Government open to hostile attacks, and thirdly, on the ground of precedent I commend my motion to the acceptance of the Council."

The Hon'ble Mr. G. S. Khaparde:--"My Lord, I have amendment very similar to that moved by the Hon'ble Mr. Shafi. I agree the principle, but, I think, my amendment is better. I propose the following clause:—

'That for clause 17 the following clause be substituted—

'17 (1) Any person convicted by a special tribunal under this Act may, subject to the provisions of this Act, appeal either against the conviction and sentence of the Court or against the sentence alone, to the Court of Criminal Appeal constituted under this Act, on any ground whether of law or of fact; and the Court of Criminal Appeal shall, subject to the provisions of this Act, have power after hearing the appeal to confirm the conviction and sentence, or to enter an acquittal, or to vary the conviction or sentence. Provided that:—

(a) the conviction shall not be varied save by substituting a conviction for some less offence, for which the Special Tribunal had jurisdiction on the trial to convict the appellant; and

(b) the sentence shall not be increased.

(2) The conviction and sentence as confirmed or varied by the Court of Criminal Appeal shall have effect as if it were the conviction and sentence of the Special Tribunal and shall be deemed to be the sentence of a Special Tribunal.

(3) If the appellant establishes want of jurisdiction in the Special Tribunal the Court of Criminal Appeal may quash the proceedings.

(4) The Court of Criminal Appeal shall have for the purpose of any appeal all the powers and jurisdiction of the Special Tribunal.'

"I have taken this clause from section 2 of 45 and 46 Victoria, Chapter 25, that is the Irish Act. In this section it is made clear that in trials by a jury no appeal lies. In this case there is to be no jury but there will be three judges who have to decide a case; it might be urged that an appeal would not lie. I make it clear—or rather the section in the Irish Act makes it clear for me—that an appeal may lie on points of fact and points of law. It gives power which is usually given to the courts, namely, to confirm the sentence or to vary it, but in varying it the power to increase is taken away. This is in accordance with the Irish Act. There is also a clause No. (3) that 'if the appellant establishes want of jurisdiction in the Special Tribunal the Court of Criminal Appeal may quash the proceedings.' This, I think, requires an explanation. The Irish Act so far as I can gather and my object was that when these proceedings are taken by the Local Governments, the Chief Justice establishes a court and the accused is brought before it and tried, the accused has had no chance of saying that the Tribunal has no jurisdiction to try him for various reasons urged. There was an amendment moved, I think, that a man should have a chance of showing cause why he should not be tried by that Tribunal. That amendment has been rejected. I have

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introduced it here so that a man may not take that objection, it might cause delay and defeat the object of the Bill which is a speedy trial. After the trial is finished and a man has been sentenced, the object of the trial has been accomplished.

"There is no reason why this should not be permitted. I have put it in here as it is in accordance with the precedent of section 2 of the Irish Crimes Act. The reasons why there should be an appeal have been given by Mr. Shafi. I agree with them, but I can add to these reasons firstly, that though there are three judges and that though they are High Court Judges and gentlemen of great eminence and long experience, still it might be urged, why do you want an appeal? It is for this reason I do not want to take away the right of a man to appeal, it is doing here an injury to his fundamental right. The fundamental right of the subject is that his liberty shall not be taken away without a sentence, and when it is taken away it must be possible for him to appeal. If the right is taken away his liberty is infringed. There is at the same time a very strong reason why a person should be allowed to go up before the highest court with the assistance of his counsel. That being a fundamental right, I am inclined to think that there is no injury done either to the scheme of this Bill or to the objects of this Bill in permitting an appeal. On the contrary, if you permit this appeal the great advantage is that the public at large would be satisfied that the accused person has had a careful and patient hearing in the first court, and that he had a chance in the appeal court also and that whatever human efforts could do have been done for the man. While if no appeal is allowed, there would always remain a grievance; the man himself may believe that he has not been properly heard, and the world at large may say 'Oh, there were three judges and yet the man did not get a proper chance of a careful and patient hearing in the highest court' and there the thing would end. That is to say, there would be room left for people to doubt the justice of the case. To remove all these doubts and difficulties in matters of this kind, and in order to instil confidence in the public as well as in the culprit, I submit that this provision is essentially necessary. As I said before, it is not enough to be right in this world and especially in matters of doing justice, but we should also appear to be right. For these reasons I submit that an appeal should be permitted. Of course I like to put the amendment in the terms in which I have drafted it, because I think my wording makes the amendment more specific and clear. With these words I submit this amendment for the judgment of this Hon'ble Council."

The Hon'ble Pandit Madan Mohan Malaviya :—"My Lord, 11-18
I support the amendment which has been moved by the Hon'ble Mr. Shafi, and I agree with the Hon'ble Mr. Khaparde that the form which he has suggested would be better. I would retain the latter portion of Mr. Shafi's amendment. I hope on a perusal of Mr. Khaparde's amendment Mr. Shafi will see the advantage of such a proposal.

"Now, my Lord, the reasons in support of this amendment have been very well stated by both the previous speakers. I have, therefore, only to add a few words in support thereof. In the first place, I would lay emphasis on the fact that an appeal is an important safeguard against injustice being done. This right has been provided in the case of criminal trials for all these decades and centuries, and it ought not to be taken away unless there is a very strong and substantial reason for such a course being taken. This can only possibly arise in very special circumstances even during a period of war. But the situation now is entirely different. The provisions of the Bill are based upon the recommendations of the Rowlatt Committee. As they say in paragraph 182 of their Report, they have recommended in substance the procedure established under the Defence of India Act. The Defence of India Act substantially embodied the main provisions of the draft Ordinance originally proposed by Sir Michael O'Dwyer as is stated in paragraph 136 of the Rowlatt Committee's Report. Now, my Lord, in order to understand the

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genesis of this proposal, I must ask the attention of the Council to the following passage in that Report. The Committee say :—

'In the middle of December the Punjab Government reported to the Government of India that the doings of the returned Sikh emigrants had more than anything else engaged official attention, that the majority of these had returned expecting to find India in a state of acute unrest and meaning to convert this unrest into a revolution. On the 19th of the same month the Provincial Government forwarded for consideration and orders by the Imperial Government, a draft Ordinance dealing with the prevention and suppression of violent crime. They asked for the very early promulgation of the Ordinance throughout the province.'

The letter of the Local Government summarised the situation, and it went on to say that the Lieutenant-Governor considered that 'it is most undesirable at the present time to allow trials of any of these revolutionaries or other sedition mongers who have been or may be arrested in the commission of crime or while endeavouring to stir up trouble to be protracted by the ingenuity of counsel and drawn out to inordinate length by the committal and appeal procedure which the criminal law provides'. His Honour, therefore, submitted for approval a draft Ordinance which provided, subject to the sanction of the Local Government to its application in these cases, '(a) for the elimination of the committal procedure in the case of offences of a political or quasi-political nature; (b) for the elimination of appeal in such cases; (c) for the taking of security from persons of the class affected by a more rapid procedure than that prescribed by the ordinary law; (d) for the prompt punishment of village officers and the finding of villagers colluding with and harbouring revolutionary criminals.'

"The Lieutenant-Governor included various offences against property in addition to seditious offences and acts punishable under the Arms and Explosives Act. But 'the measure was exceptional and intended to cope with a temporary emergency'. This was the basis upon which the Government of India, with great reluctance, as the Committee point out in paragraph 140 of the Report, agreed to pass the Defence of India Act. The Committee say :—

'The Government of India was reluctant to supersede in any degree the courts and processes of ordinary law. But both in the Punjab and in Bengal the situation was rapidly deepening in gravity. The Defence of India Act which substantially embodied the main provisions of the originally proposed draft Ordinance, was passed quickly through the Imperial Legislative Council. Its most important provisions were the appointment of special tribunals for the trial of revolutionary crimes. It allowed neither commitment proceedings to these tribunals nor judicial appeal from their decisions.'

"My Lord, the Defence of India Act thus was an enactment passed to meet the very special circumstances which came into existence owing to the war and which were effectively dealt with by the war measure which the Defence of India Act was. That the troubles were effectively dealt with by this enactment does not admit of doubt from the Report of the Committee. The question now before the Council is, whether there is anything in the present circumstances of the country which should justify the elimination of an appeal as the Bill proposes. I submit the circumstances in which the elimination of the provision for an appeal was asked for have ceased to exist. Besides an appeal stands on a different footing from a trial. The Government have secured the object that there should be a speedy trial of certain offences, by the sections which have been already agreed to by the majority of the Council. If a man, who has been convicted, is allowed to have an appeal to a higher tribunal, no conceivable injury can arise to any interest, public or private. On the very hypothesis of the case the man will be under restraint, having been convicted by the trial court; he will be in custody. There is no danger of the man spreading any mischief or creating any further trouble, and if an appeal is allowed, the appeal will not take a very long time. Even if it took a month or two or three months that will not be too long a period. But whatever the period may be, it will not affect any interest, public or private. On the other hand, the necessity for an appeal is patent, and should not require any argument in support of it before this Council. But unfortunately, as the Government have deliberately proposed to deprive persons who may be tried under this Part of the right of appeal, the

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point has to be argued. And, my Lord, all I would say is that too much stress has been laid on the fact that the Court will be constituted by three judges of the High Court and that confidence should be felt in the correctness of the judgment of three such judges. In the first place, my Lord, as my friend the mover of the amendment has pointed out, the decision to retain section 14 as it stands in the Bill is an important decision. It seeks to legalise again a provision which is repugnant to all ideas of justice which we have learned hitherto to appreciate and admire. It is repugnant to the rule that an accused person should have the right of doubt. It is a provision that has been agreed to deprives a man who may have the misfortune of being tried under this Part of the Act of that right in disregard of all considerations of justice and fair play. That makes it all the more necessary that there should be an appeal provided against a judgment passed in accordance with section 14. The proviso to clause 10 which has been accepted by the Government or rather proposed and agreed to by the Government, has secured that a sentence of death shall not be passed where the court is not unanimous regarding the guilt of the person tried. That is one safeguard, a very valuable safeguard, but that is only one safeguard. It does not deal with other sentences which, though they may not be the extreme sentence which the law can inflict upon a man, may be equally severe, and in some cases even more severe, than a sentence of death. For transportation or the taking away of a man for a very long period of years from those near and dear to him, from his surroundings, from his country, may be as painful, and sometimes even more painful to a man as being hanged. If there is no appeal provided, the result will be that a man may suffer the most severe punishment, the most serious and long deprivation of liberty at the hands of this tribunal, and yet he will have no remedy. My Lord, the three judges of the High Court who will form this prospective tribunal, will, after all, be human judges who are not infallible, and we should remember that the judgments of many judges of the High Court in this country, judgments pronounced by benches consisting of two High Court Judges have been upset on numerous occasions by the Privy Council. On numerous occasions judgments on questions of fact arrived at by two judges of High Courts have been set aside by the Privy Council. This has been so largely in civil cases. In one criminal case also which went up from Madras, the Privy Council upset the judgment of two judges of the High Court of Madras. But criminal cases involve also questions of law. The offences which the special tribunal will be called upon to deal with will be offences a decision relating to which will in many cases involve not merely questions of fact, but also questions of law, particularly offences relating to sedition—sections 124-A and 153-A. Now, my Lord, if experience has established that judgments of two judges of the High Courts have frequently been upset by judges of the Privy Council, if in England also in numerous cases judgments of first courts have been upset by the court of appeal, even by the House of Lords in appeal, does it not stand to reason that we should not place too much reliance on the circumstance that three judges of a High Court have dealt with a case? Will it not be wiser, more humane, more reasonable to provide an appeal so that the correctness of the judgment of the special court might be properly tested in a regular appeal? I submit, my Lord, that the case for accepting the amendment which has been moved is a very strong one. It hardly requires to be supported by authority. But there is the precedent of the Irish Act to which attention has been drawn. In that Act Parliament considered it necessary that there should be a provision for an appeal, though there also the trial was to be before three judges of the High Court. I draw attention to a passage from a speech by Sir William Harcourt who introduced that Bill, wherein he pointed out that, in order to create confidence in the system of trial which was provided in the Prevention of Crimes Act, the Government had taken care to provide important safeguards against injustice. He said :—

"The court will sit without a jury. They will decide the questions both of law and of fact, and their judgment will be unanimous. Well, then, in order to give every security and confidence to the trial, we give in all these cases an appeal to the Court of Criminal Cases

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Reserved—I believe that is what it is called in Ireland. It is a body consisting of the residue of the judges of the Supreme Court. I believe that the ordinary quorum of that Court is five judges, and upon the appeal the judgment will be by a majority of the Court; so that you will see that no man can be convicted under these circumstances, without the assent of six judges—three in the Court below, and three in the Court above.

“The Council will note that the appeal court was to consist of five judges but it was provided that the determination of the appeal would be by the determination of the majority of the judges, a provision which Mr. Khaparde proposes should be introduced in the proposed amendment. My Lord, Sir William Harcourt pointed out that there was another security against error and injustice. I refer to it to show how anxious Parliament was that there should be every safeguard against injustice.

“Sir William Harcourt said :—

‘Well we have another security. There will be an official shorthand writer, and the notes will go to the Court above; but the Court above may, if they think fit, hear other evidence and call other witnesses; so that, in point of fact, at their discretion, they may have a re-hearing of the case; and thereupon the Court may either affirm the sentence of the Court below or they may alter the sentence,—that is to say, in the way of diminution or of increase.’

“Such was the care taken by Parliament in enacting a special procedure for the fair and impartial trial of those unfortunate persons who might be connected with or suspected of being connected with a certain class of crime in Ireland. My Lord, this Council is legislating in very different times, and I submit that it is very necessary that a provision for appeal should be included in the Bill.

“There is another aspect of the case to which I will draw attention: I have said that judgments of divisional benches of the High Courts have often been upset on points of fact. The Council will also remember that a judgment of at least one Tribunal constituted under the Defence of India Act at Lahore was upset by the Government of your Excellency's predecessor in an important case which came up before them. As I mentioned on a previous occasion, so far as I remember the facts, 24 persons were sentenced to death by that Tribunal. The Tribunal did not consist of High Court judges, but they were high judicial officers, one of them a district judge, and two others, and 24 persons were sentenced to death by that Tribunal. The persons so condemned made an application under section 401 of the Criminal Procedure Code to the Lieutenant-Governor of the Punjab. The Lieutenant-Governor of the Punjab rejected their applications. Then they applied to the Government of India, and the Government of India changed the sentences of death in the case of 17 persons to other sentences. It may be said that we may expect that a future Executive Government will also act similarly if circumstances will justify its doing so. But, my Lord, I would ask your Lordship and the Council to consider whether it is right, whether it is proper, to leave the decision of such important questions which affect the lives and liberties of individuals, to be disposed of by a Member of the Executive Government, assisted though he may be by his colleagues. It may happen that a particular Home Member may be more inclined to look into those voluminous cases that might come up as applications under section 401 than another; but it may also happen that a case may not be gone into with all the care, with all the consideration, that it may require. The Home Member, who must in the first instance deal with such cases, might feel that he ought not to sit in judgment upon three judges of the High Court who had dealt with these cases. If the matter is taken up, even before the Executive Council as a whole, I submit that is not a body which would be in a position to deal with the questions raised as an Appeal Court would be.

“For these reasons I submit, my Lord, that there should be a clear provision that from all judgments of the Special Court the persons convicted may appeal to a tribunal such as is proposed by the Hon'ble Mr. Khaparde and the Hon'ble Mr. Chanda, and I hope that this amendment will receive the most serious consideration of the Government and that it will be adopted. If it is adopted, it will be a very important safeguard against injustice.

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Unfortunately, meet with the fate which most other amendments have met with, the Bill will stand, my Lord, much more objectionable than was the Bill of 1882."

The Hon'ble Sir William Vincent:—"My Lord, there are three Members, I think, who have amendments on this clause. It would save time if they are going to speak, that they should speak to them now."

His Excellency the President:—"Mr. Shukul is not here."

The Hon'ble Rao Bahadur B. N. Sarma:—"My amendment stands on a somewhat different footing, my Lord, and I would like to reserve my remarks. I ask for a Court of Appeal only when there is a difference of opinion."

The Hon'ble Mr. Kamini Kumar Chanda:—"My amendment is also somewhat different. I ask for a Court of Appeal only in case of a death sentence."

The Hon'ble Sir William Vincent:—"Very well, my Lord. The Hon'ble Members are of course entitled to hold up their speeches until they like to make them."

I want first to refer to the recommendations of the Committee. They, being themselves judicial officers, state:—

Coming now to the measures themselves, we are of opinion that provision should be made for the trial of seditious crime by Benches of three Judges without juries or assessors and without preliminary commitment proceedings or appeal As regards the procedure and absence of right of appeal, we think it essential that the delay involved in commitment proceedings and appeal be avoided. It is of the utmost importance that punishment or acquittal should be speedy both in order to secure the moral effect which punishment should produce and also to prevent the prolongation of the excitement which the proceedings may set up.'

"It was with this object in view that they proposed a particularly strong Court of three High Court Judges. Moreover, they say 'As the right of appeal is taken away, the tribunal should be of the highest strength and authority.' The one object, therefore, that they had in view was to provide for a very strong Court and an expeditious trial. We have accepted those recommendations and I really can see no reason to reconsider the position that we have taken up. If it had been proposed to have an appeal in the ordinary way, we should not have taken the trouble to have selected a tribunal of three High Court Judges. It was for that reason that Judges of this standing were put on to the original Court. It is assumed that these trials will always be taking place in normal circumstances. I want to put it to the Council that this is really not so and that Part I of the Bill will only come into operation in abnormal circumstances and when revolutionary crime is dangerously prevalent, and then only in selected areas where urgent measures are necessary."

"It has been frequently said that this right of appeal is a fundamental right. Well, my Lord, I have never been able to understand why it is a fundamental right or anything of the kind. There is no right of appeal in many cases in this country, and there is certainly no right of appeal in England. If there was anything fundamental in it, there would be a right in all cases. The right, as I understand it, really arose from a suspicion as to the capacity of the Court of original jurisdiction and in order to avoid any danger arising from that source. Under the Bill we have created a Court, as I say, of the strongest character possible. I think really that three Judges of the High Court are a much stronger Court than any accused would get in an ordinary case before a Sessions Judge and assessors. In most cases an accused would be tried by a Sessions Judge and assessors, and subsequently

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he would have a right of appeal, if convicted, to two High Court Judges; no appeal would be allowed further than that.

"Complaint has been made of particular cases which were tried under the Defence of India Act. Well, all I can say is that that was a point which I understand, the framers of the Report had in view when they proposed a stronger and better qualified tribunal than those which were constituted under that Act. I doubt very much whether Irish conditions can be accepted as a guide. The special courts there were constituted for very different reasons owing to the perversity of juries. Further, every man in Ireland was held to be acquitted unless he was convicted by the unanimous verdict of the jury, and for that reason when they changed the procedure, they put in further safeguards than have been customary in India.

"I would point out finally that the practical difficulties in the way of establishing a court of appeal would in my judgment be almost insuperable.

"The only other point to which I need advert is the suggestion made that a number of men were convicted wrongly in a particular case that was tried, I think, in Lahore, and that the remedies that exist at present for setting that error right are not provided under this Bill."

The Hon'ble Pandit Madan Mohan Malaviya:—"I did not suggest that it would not exist. I suggested that it was not a sufficient or satisfactory remedy."

The Hon'ble Sir William Vincent:—"My Lord, if there was any mistake in the decision or the sentence in that case—a fact about which there is considerable room for doubt—the same remedy is preserved under the Bill as was given to those men, for a man will have the same right to petition for mercy under section 401 to the Local Government and then to the Governor General in Council, as in ordinary cases. The difference will be that instead of being tried by a tribunal under the Defence of India Act, he will be tried by a tribunal consisting of three High Court Judges; and I know of no case where the decision of three High Court Judges is open to appeal."

The Hon'ble Khan Bahadur Mian Muhammad Shafi:—"My Lord, I venture to submit that in putting forward the case on behalf of the Government the Hon'ble the Home Member has not met a single one of the arguments that I ventured to submit in support of my motion. The first point taken by him was that this tribunal which the Bill sought to establish for the trial of these cases was a tribunal of very high standing. The tribunal may be a tribunal of very high standing, but what has that got to do with the question of taking away the right of appeal of the convict against the finding of such a tribunal? We know full well that these tribunals of high standing that the Hon'ble the Home Member has referred to have sometimes gone wrong, their judgments have had to be reversed by full benches of the very Court of which the Judges were members or by their Lordships of the Privy Council, or have been dissented from by judges of equally high standing in the other Provinces of India. Surely the mere fact that a person is a Judge of the High Court, or that a bench of the High Court consists of two or three Judges, is no guarantee of infallibility; and in the case of the trial of criminal cases of such grave importance as those which are mentioned in the Schedule, the mere fact that the Judges presiding over these tribunals are Judges of high standing is neither here nor there, so far as a man's right of appeal is concerned.

"Then the Hon'ble the Home Member said that this will be a High Court Judges constituting this bench. That is no answer at all."

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which I put before the Council. Supposing of these three Judges two are in favour of conviction and one is in favour of acquittal, then how can you say that this tribunal consisting of three High Court Judges, not agreed on final verdict, is a tribunal whose opinion ought to be given the same weight as if the three Judges agreed in their final judgment? In such a case, that is to say, in case of a difference of opinion, you have only the opinion of one Judge—that is all; so that there is the opinion of one Judge against the opinion of two other Judges, and it is simply because there is in favour of the opinion of one other Judge that the accused is to be deprived of his right of appeal. It seems to me that this state of things is opposed to all principles of trial of criminal cases.

Then the Hon'ble the Home Member was pleased to say that there is no right of appeal in many cases in accordance with the law as it at present obtains in India. But so far as I am aware—and if I may venture to say so I am in a position to say that I know something about the law of appeal in criminal cases after 27 years' practice at the Bar—the Criminal Procedure Code deprives a convict of the right of appeal only in two classes of cases, one being of cases which may be tried summarily under a certain Chapter of the Criminal Procedure Code, and the second in cases where a Magistrate of the 1st class awards a punishment of imprisonment for less than a month or punishes merely with a fine below a certain amount. Well, the deprivation of the right of appeal in such cases is based on a particular ground. But even in these cases there is the power of revision in the High Court who can revise the sentence. So that in this Bill you propose to take away the right of revision of the High Court, you deprive the convict of his right of appeal—not in all cases, but in cases of a very serious nature—almost every offence specified in the Schedule is an offence of a very serious nature. So that this argument advanced by the Hon'ble the Home Member will not hold water for a single moment.

Then the Hon'ble the Home Member was pleased to say that a man charged with any of the offences mentioned in the Schedule would ordinarily be tried by a Sessions Judge, and then he would have an appeal to a division bench of the High Court consisting of two Judges. I cannot, with all deference to the Hon'ble the Home Member, see the point of this argument so far as the motion before the Council is concerned. No doubt he would, in the first instance, be tried by a Sessions Judge. But it must be remembered that he would be tried by a Sessions Judge with the assistance either of a jury or assessors, so that the Sessions Judge there will have the assistance of certain other persons also in coming to his conclusions. Then the accused person will have his appeal to the High Court, so that the case will have been heard by two distinct courts.

Here the case is heard only by one court and the decision of that one court is made final even in cases where the judges presiding over the court may differ in their opinion. So the two cases are not identical. Then the Hon'ble the Home Member told us that there would be difficulties in the establishment of a court of appeal. I for one cannot see any difficulty at all. Almost all the High Courts in India are of sufficient strength to permit of a court of appeal being constituted in order to hear an appeal against a special tribunal in these cases; and of course the final argument put forward that there is an appeal to mercy, that is to say, to Government, that of course . . .

The Hon'ble Sir William Vincent:—"May I explain: I merely put forward that with reference to a particular remark made by the Hon'ble Pandit Malaviya."

The Hon'ble Khan Bahadur Mian Muhammad Shafi:—"The Hon'ble the Home Member admits that this of course can be no substitute for a court of appeal, and therefore I need not press that part of my argument."

[*Khan Bahadur Mian Muhammad Shafi* ; The President ; *Mr. G. S. Khaparde*.] [13TH MARCH, 1919.]

I submit that the position which I took up in the first instance remains unanswered, and I therefore respectfully ask the Council to accept amendment."

The motion was put and the Council divided as follows :—

Ayes—16.

Noes—36.

The Hon'ble Raja of Mahmudabad.
 " Dr. T. B. Sapro.
 " Pandit M. M. Malaviya.
 " Mr. S. Sastri.
 " Mr. K. Ayyangar.
 " Mr. B. N. Sarma.
 " Mir Asad Ali Khan Bahadur.
 " Mr. V. J. Patel.
 " Mr. M. A. Jinnah.
 " Sir Fazulbhoy Currimbhoy.
 " Maharaja Sir M. C. Nandi.
 " Raja of Kanika.
 " Khan Bahadur M. M. Shafi.
 " Sardar Sundar Singh.
 " Mr. G. S. Khaparde.
 " Mr. Kamini Kumar Chanda.

His Excellency the Commander-in-Chief.
 The Hon'ble Sir C. Hill.
 " Sir Sankaran Nair.
 " Sir George Lowndes.
 " Sir Thomas Holland.
 " Sir William Vincent.
 " Sir James Meston.
 " Sir Arthur Anderson.
 " Mr. W. A. Ironside.
 " Sir Verney Lovett.
 " Mr. H. N. Rowland.
 " Sir James DuBoulay.
 " Mr. A. H. Ley.
 " Mr. W. M. Hailey.
 " Mr. H. Sharp.
 " Mr. R. A. Mant.
 " Major-Genl. Sir Alfred Pingle.
 " Sir Godfrey Fell.
 " Mr. F. C. Rose.
 " Mr. C. H. Kesteven.
 " Mr. D. de S. Bray.
 " Lt.-Col. R. E. Holland.
 " Surgeon-General W. R. Edwards.
 " Mr. G. R. Clarke.
 " Mr. H. Moncrieff-Smith.
 " Mr. C. A. Barron.
 " Mr. P. L. Moore.
 " Mr. M. N. Hogg.
 " Mr. T. Emerson.
 " Mr. E. H. C. Walsh.
 " Mr. C. A. Kincaid.
 " Sir John Donald.
 " Mr. P. J. Fagan.
 " Mr. J. T. Marten.
 " Mr. W. J. Reid.
 " Mr. W. F. Rice."

The amendment was therefore negatived.

His Excellency the President :—" Shall I put your amendment, Mr. Khaparde ? "

The Hon'ble Mr. G. S. Khaparde :—" Yes, my Lord."
 The motion was put and negatived.

*That for clause 17 the following clause be substituted—

"17. (1) Any person convicted by a Special Tribunal under this Act may, subject to the provisions of this Act, appeal either against the conviction and sentence of the Court or against the sentence alone, to the Court of Criminal Appeal constituted under this Act, on any ground whether of law or of fact; and the Court of Criminal Appeal shall, subject to the provisions of this Act, have power after hearing the appeal to confirm the conviction and sentence, or to enter an acquittal, or to vary the conviction or sentence. Provided that—

(a) the conviction shall not be varied save by substituting a conviction for some less offence, for which the Special Tribunal had jurisdiction on the trial to convict the appellant; and
 (b) the sentence shall not be increased.

(2) The conviction and sentence as confirmed or varied by the Court of Criminal Appeal shall have effect as if it were the conviction and sentence of the Special Tribunal, and shall be deemed to be the sentence of a Special Tribunal.

(3) If the appellant establishes want of jurisdiction in the Special Tribunal, the Court of Criminal Appeal may quash the proceedings.

(4) The Court of Criminal Appeal shall have for the purpose of any appeal the power of the High Court of the Special Tribunal.

13TH MARCH, 1919.] [The President; Rao Bahadur B. N. Sarma.]

His Excellency the President:—"In that case Mr. Khaparde's amendment No. 34, which was put off,* also fails."

The Hon'ble Rai Bahadur B. D. Shukul's amendment to the following was not put owing to his absence:—

That for clause 17 the following clause be substituted:—

(1) The accused shall have the right of appeal on facts and on points of law to a Bench or Full Court of Judges of the High Court consisting of not less than five Judges each of whom has formed the Court which passed the sentence.

In case the High Court does not consist of five Judges excluding the Judges who formed the Bench or Full Court the Appellate Court shall consist of Judges of the High Court exercising jurisdiction in the area and some other High Court with the consent of the Chief Justice of the latter.

The Hon'ble Rao Bahadur B. N. Sarma:—"My Lord, I beg leave—

That to clause 17 the following be added:—

Provided that where the decision of the Court is that of a majority of the Judges sitting at the trial an appeal shall lie to a Full Bench consisting of not less than five Judges of the High Court and where the High Court consists of a smaller number of Judges than five the appeal shall be transferred to a High Court consisting of five or more Judges.

The reason why I ask that this should be separately put is that it stands higher and somewhat different footing from the amendments which have just disposed of. I do not ask for a right of appeal in cases where three Judges constituting a tribunal are unanimous in convicting the accused. It might be said that inasmuch as the accused has the benefit of a specially strong tribunal consisting of three High Court Judges, there is nothing unfair in depriving him of the ordinary right of appeal to which he would be entitled under the ordinary procedure. But, my Lord, the same cannot be said where there is a difference of opinion between the Judges on the vital question of the guilt or innocence of the accused. I, therefore, submit that although Government might not have been able to see eye to eye with the amendments on the previous question, they might be pleased to consider as to whether at least in those cases where there is a majority judgment alone a right of appeal should not be conferred, and I have one or two other strong reasons to urge in favour of my proposition; one is although these offences are triable before a special tribunal on the ground that they are connected with anarchical or revolutionary crime, we know from the tenor of the discussion that has preceded that the courts are not to adjudicate as to whether the offences are really connected with revolution or anarchy. So we are to take it from the Local Government's decision that the tribunals will have jurisdiction over offences unconnected with this revolutionary or anarchical movement, although it may be proved clearly that those offences are unconnected with anarchical or revolutionary movements when once the machinery is started.

"Therefore is it right, I would ask, that the accused in such a case should be deprived of the ordinary rights simply because it so happens that the machinery was moved owing it may be to a mistake of the Local Government's or the officer who advised them on questions of fact as to whether an offence was connected with a revolutionary movement or not? The third point is that as the Schedule stands it need not be anarchical or revolutionary movement. It may only be a case where the safety of the State is considered to be affected by reason, it may be, of factious fights between two sections of the community. I put it to the Council whether it is fair that these persons should be brought within the purview of this Act in this manner and that they should be deprived of the right of appeal which they would have had otherwise. It would be cruel if hundreds of persons had to undergo long terms of imprisonment or transportation because the Government or the official who advised them was of opinion

[*Rao Bahadur B. N. Sarma ; Pāndit Madan Mohan Malaviya ; Sir William Vincent.*]

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that their offences were connected with the safety of the State. As regards invulnerability of the Judges, there was only recently a case which was sent to the Privy Council when their Lordships were of opinion that the man should not have been convicted. The Privy Council differed from the High Court entirely, and their judgment shows that evidence of a particular nature should not have been admitted. After all Judges are liable to error like others, they do not vary in any considerable degree from others, and they should not be elevated to the position of gods in the Hindu mythology. We are reminded constantly of the Rowlatt's Committee Report as if that Report has the sanction of the Vedas, the Bible or the Koran. We are constantly told that the Committee said this or that, could there be any greater authority? We have here a tribunal of three Judges, could there be anything better? These arguments are entitled to some respect, but I think too much has been made of them. These ancient creeds, which have supported doctrines which modern science has taught us it is not quite safe to follow, have been implicitly followed for ages, but are now beginning to be questioned. I think that too much reliance should not be placed on these reports and that on points where the Judges differ a right of appeal should be allowed, and I hope the Government will give way here. As regards the second part, it was said that there was some practical difficulty in the way of constituting an appellate tribunal; the Government have heard what can be said against the proposition, and I hope that there will be no insuperable objections to transferring the appeal to a High Court where there are more than five Judges. It is provided for that in the second part of that resolution and I trust that the principle of the first part will be accepted."

The Hon'ble Pandit Madan Mohan Malaviya :—" I have shown that it was on the recommendation of the Lieutenant-Governor of the Punjab that there was no provision for an appeal in the rules made under the Defence of India Act. So far as the Rowlatt Committee are concerned, all that they say on the subject is as follows :—

' As regards the procedure and the absence of right of appeal, we think it essential that the delay involved in commitment proceedings and appeal be avoided. It is of the utmost importance that punishment or acquittal should be speedy, both in order to secure the moral effect which punishment should produce, and also to prevent the prolongation of the excitement which the proceedings may set up.'

" I submit that the argument is singularly weak when it is applied to an appeal. The delay of a month or two which an appeal may involve, in actually inflicting the punishment which has been ordered cannot reduce its moral effect. Nor is the apprehension that any excitement caused by the proceedings might be prolonged till the pendency of the appeal entitled to serious consideration. Whatever value there may be in this argument, it would apply to the proceedings in the trial court, but would not apply at any rate to an equal degree to the proceedings in appeal. For these reasons I hope that the Government may yet see their way to accept this amendment. May be, I am hoping against hope. But we cannot abandon the hope that the life or liberty of a fellow-subject will not be taken away without giving him the opportunity of having his case considered by a court of appeal. It is not right that such drastic provisions as the Bill contemplates should be enacted without the safeguards so necessary to guard against miscarriages of justice."

The Hon'ble Sir William Vincent :—" I can add very little to what I said last time on this matter. I will draw attention to the conditions under which this Part of the Act will come into operation. It is this :— If the Governor General in Council is satisfied that in any part of British India anarchical or revolutionary movements are taking place, and that scheduled offences in connection with such movements are being committed to such an extent that it is expedient in the interest of the safety of

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[*Sir William Vincent; Mr. Kamini Kumar Chanda.*]

provide for the speedy trial of such offences'. In these circumstances, and in the circumstances alone, will this Part come into operation. It is in circumstances of that character that we seek to have one expeditious and final appeal before the best tribunal that we can introduce."

The motion was put and negatived.

The Hon'ble Mr. Kamini Kumar Chanda:—My Lord, I 12-13 A.M.
 have my amendment which runs as follows:—

That the following further proviso be added to clause 17:—

Provided further that—

- (a) The accused shall have the right of appeal both on facts and on points of law from a capital sentence to a full bench or full court of Judges of the High Court, consisting of not less than five Judges, none of them having formed the Court which passed such sentence. In case there are not five Judges in the High Court, excluding the Judges who passed the sentence, the Appellate Bench shall be formed of Judges of the High Court in question and some other High Court with the consent of the Chief Justice of the latter; and
- (b) On a point of law being reserved by the Court on application by the defence or on a certificate being granted by the Advocate-General attached to the High Court concerned, and in cases where there is no such Advocate-General, on a certificate by any Advocate-General, the matter shall be considered by such full bench or full courts composed as aforesaid.

"My Lord, the Council will see that the request I make here is still more limited than that of my Hon'ble friend Mr. Sarma. First I confine my request only to the case of capital sentence. Now here I think I can appeal to the Hon'ble the Home Member to legitimately follow what he himself is pleased to concede in reference to sentences of death when there is no unanimity among Judges. He accepted the amendment that when the Judges are not unanimous regarding the guilt of the accused, the sentence of death shall not be passed. But, my Lord, there is yet another case. Supposing the Judges are agreed about the guilt of the accused but are not agreed upon the sentence to be passed, two are for death sentence and one for transportation. In that case, my Lord, it is necessary that we should take this case into consideration, and the only thing to do is to refer the appeal to a full bench. I, therefore, appeal, my Lord, to the Hon'ble the Home Member at least to accept this portion. I leave it to him to decide what the composition of the Court should be.

"Then the second part of my amendment is this:—

'On a point of law being reserved by the Court on application by the defence or on a certificate being granted by the Advocate-General attached to the High Court concerned, and in cases where there is no such Advocate-General, on a certificate by any Advocate-General, the matter shall be considered by such Full Bench or Full Courts composed as aforesaid.'

"My Lord, on a former occasion on a complaint of my Hon'ble friend Pandit Malaviya that by this Bill you are taking away the right of appeal, the Hon'ble the Law Member remarked that this right of appeal in criminal cases did not exist in High Court's decisions. This is what he said, my Lord:—

'There is no appeal in a criminal case in India where the case has been tried in the High Court in a criminal session. There is no appeal, then, why? Why have we adopted in India from very early times the right of appeal in criminal cases from the district courts, from mofussil judges, but not where the case is tried in the sessions of the High Court? We have juries in the districts just as much. But there is no appeal from a criminal trial in the High Court because of the higher status of the Judges.'

"Then I interrupted the Hon'ble Member and asked him if it was not practically an appeal from decisions of a High Court on a certificate by the Advocate-General or on a point of law reserved? And the Hon'ble the Law Member replied as follows:—

'I am afraid my Hon'ble friend is not quite correct. He will, no doubt, remember the Lett. Patent. It reads thus: I am reading from the Calcutta one:—
 that there shall be no appeal to the High Court of Judicature from any sentence or order passed or made in any criminal

[*Mr. Kamini Kumar Chanda.*]

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trial before the Courts of original jurisdiction which may be constituted by one or more Judges of the said High Court. But it shall be at the discretion of any such Court to reserve any point or points of law, for the opinion of the said High Court.'

"Now leaving this part alone, my Lord, from what was said on the occasion, I think I may infer that if I can show that there is some power of appeal or revision from a decision of the High Court, he will be pleased to allow it in this case also. His ground was, there is no right of appeal from the decision of the High Court, and therefore we cannot grant a right of appeal in this also. I shall show now that we can have an appeal practically though in name revision to a Full Bench in two cases, first where there is a point of law reserved by the court at the request of the defence; and secondly where there is a certificate by the Advocate-General. Now the portion which the Hon'ble the Law Member read out the other day was clause 25 of the Letters Patent. There is clause 26 which he did not read and which says:—

'And we do further ordain that, on such point or points of law being so reserved as aforesaid, or on its being certified by the said Advocate-General that in his judgment, there is an error in the decision of a point or points of law decided by the court of original criminal jurisdiction, or that a point or points of law which has or have been decided by the said Court, shall be further considered, the said High Court shall have full power and authority to review the case or such part of it as may be necessary, and finally determine such point or points of law, and thereupon to alter the sentence passed by the court of original jurisdiction, and to pass such judgment and sentence as to the said High Court shall seem right.'

Therefore, my Lord, you will see that there are two sets of circumstances under which even a decision of the High Court in a criminal case is liable to be reviewed by the High Court. There are many cases, my Lord, which I have cited in support of my contention, and I shall place before the Council a very well-known case which has an important bearing on the point in question. There is a case reported in I. L. R. XVII, Calcutta, page 642, *Queen Empress vs. O'Hara*. In this case two soldiers of the Leinster Regiment were put up for trial on a charge of murder. The case was tried by Justice Norris and a special Jury of Europeans. The jury found O'Hara guilty and sentence of death was pronounced upon him. Thereafter the Advocate-General gave a certificate that there was an error of law and the matter was referred to a Full Bench. Then what did the Court do? I will read the last portion of the judgment of the Full Bench:—

'In the view we take of the case, it is unnecessary to deal with the argument for the prosecution as to the powers of the court acting under section 26 of the Charter. We take it to be clear that in case of misdirection such as this and of improper reception of evidence such as took place in the present case, this Court may and ought to exercise its power of review.'

"Then, after delivering the judgment, the Court (the Judges forming the Full Bench) sat to deal with the case on the evidence as it appeared from the notes of Mr. Justice Norris. Then the Court on the evidence quashed the conviction and set aside the conviction and sentence.

"What is it, my Lord, if not an appeal? Therefore, my Lord, the Hon'ble the Law Member was not correct in saying that there is no appeal from the decision of a High Court. I submit, my Lord, I do not ask for more than this. Let us have the same power, that is with regard to the decision of the High Court here. I therefore submit, my Lord, that if we can find that there is a point of law reserved in a case or if we can get a certificate from any Advocate-General that there is an error in the judgment, such a case ought to be reviewed by a Full Bench. That is my submission, and the Hon'ble Pandit Malaviya has fully explained the matter from our point of view. In the case decided by the Madras High Court and quoted by the Hon'ble Pandit and mentioned by the Hon'ble Mr. Sarma, I think I could mention another fact in this connection, that in this case the Privy Council not only set aside the judgment of the Madras High Court, but that decision they overruled the decision of a Full Bench of the Madras High Court which is reported in I. L. R. 27, Calcutta. Therefore, my Lord, two judges, but the decisions of five judges have been overruled by the Privy

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council. I submit in a case like this where we are taking away every privilege possessed by persons under ordinary trial, it is very essential that this privilege at any rate ought to be conceded. I ask the Hon'ble the Home Member to consider this matter and allow my amendment to go forward."

The Hon'ble Mr. M. A. Jinnah:—"The arguments, my Lord, and earnestness with which Mr. Chanda has presented them are such that they might melt the heart of anybody, and if I were a judge and he were to appear before me, I think he would win most of his cases; but I feel that the Government is sitting there hardhearted, absolutely determined not to yield. Nothing is to move Government in the matter of these amendments. Amendment No. 1 has been moved and been rejected. I am beginning to think, my Lord, at the end of these two days, whether it is not a sheer waste of public time that these amendments should be formally talked about in this fashion and rejected. Perhaps it would be better, my Lord, in the interests of public time if the Government declared once for all that these are the small minor amendments of yours which we are prepared to accept; as to the rest we have made up our mind and therefore, if you like to go on you can go on, but we have got the majority and they are going to be rejected. If that were declared, it would save a lot of time and put an end to this agony—it must be an agony to the Government; certainly it is an agony to me, to sit here and see this mockery of debate going on for two days and every amendment is rejected. Now, my Lord, what is the position? The position is this. We are told in the instance that the Governor General in Council will notify that this Part I is to be applied to a particular area. The Governor General in Council is to decide as to the revolutionary movements according to the dictionary meaning. Very well, granted. And we are told that the Local Government will then apply to the High Court for a special tribunal, and we are told that when that tribunal is constituted, it is going to be governed by special rules of evidence, and procedure not normal rules of evidence, not normal rules of procedure, but extraordinary rules of procedure, and certainly abnormal rules of evidence. Then we are told that this tribunal can sit *in camera* in effect. Then we are told that this tribunal will have no jurisdiction to go into the question whether a crime with which a person is charged is connected with revolutionary movement or anarchical movement. Then we are told that the judgment of that tribunal shall be final and no appeal shall lie. Then we are told that even if there is a difference of opinion, no appeal shall lie. Now, my Lord, we come to the last straw. There is enough to break the camel's back, and that last straw is, will you or will you not agree to a higher tribunal as a corrective, as a revisional tribunal? I quite agree with the Hon'ble the Law Member that the Bill does not give the right of appeal, but it gives the right of revision. When the higher tribunal revises it has got the right of review, and I think Mr. Chanda was a little confused on that point. In reviewing it may go into the whole case, but there is a distinction between the right of appeal and the right of revision, and so to that extent the Hon'ble Member is correct, but what Mr. Chanda is asking for is revision and are you going to deny that also? On what ground? Because the Rowlatt Committee has said so? But, my Lord, is the Government of India going to surrender its judgment to the Rowlatt Committee? Is the Council going to surrender its judgment as a whole to the Rowlatt Committee? Surely, my Lord, this Rowlatt Committee has not acquired that sanctity and that infallibility. I ask the Government still to consider this. We know that in cases of a trumpety character, of a civil nature, to the amount of Rs10,000 of property value, you can appeal against the judgment of the High Court judge who tries it, and we have known times out of number when there were questions of law, and there were full benches of three and five judges on trumpety civil questions involving more than Rs10,000 which were taken to the Privy Council. Well, my Lord, when a question of Rs10,000 is involved you have got these rights, but where you have a question of life and death, where you have laws of an exceptional character which are extraordinary procedure, of ordinary principles of law

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and justice, intended for a special peculiar case, are you going to be hard to deny to that criminal, as Mr. Sastri very well put it the other day, even the opportunity to carry his case as far as he can and prove his innocence if he can. Why should that revision right be denied to him? Under the ordinary Criminal Procedure Code in cases of trumpery character—now I am talking of criminal cases—what do you find? An order is made by the Magistrate, an appeal is carried to the Sessions Court and it is carried to the High Court. You have three benches of three courts dealing with that case and the object of it is not that the High Court Judges are eminent lawyers and therefore it is a very good bench and therefore you do not want another bench. I do not for a moment say that even a revision court is infallible. Of course if you go on arguing like this there is no finality, but the important question is this, that if you have one tribunal that has decided a particular question and you have an appeal or a revision, you have a different tribunal that brings its mind afresh to bear upon that particular case, and that is the importance of having a second tribunal. They may be all High Court Judges, but you have a different tribunal. My Lord, I do not wish to keep the Council any more at this late hour, but I really do press this upon you that you should, in fairness even to these revolutionaries, these anarchists against whom you feel so bitterly, and I assure you I feel equally bitterly, give them a fair chance and let them have at least the revision."

12-34 A.M.

The Hon'ble Dr. Tej Bahadur Sapru:—"My Lord, it seems to me that the amendment of the Hon'ble Mr. Chanda is, in one material respect, very different from the amendments which we have been considering this morning. My Lord, the Hon'ble Mr. Chanda wants that in capital cases the accused shall have the right of appeal both on facts and on points of law, and, in so far as his amendment is confined to cases of capital sentence, it has a great deal in its favour which distinguishes it from the preceding amendments. My Hon'ble friend Mr. Jinnah has very emphatically pointed out that you allow the right of appeal in cases not only of a civil nature, but also of a criminal nature, and it does not seem at all to stand to reason that in a case where there is a question of life and death you should say that the judgment of the trying Court must have finality about it.

"My Lord, have we not known cases tried by some of the most eminent Judges of the High Courts in which their judgments have been upset by their own colleagues or by the Privy Council? It is perfectly true that the Privy Council does not, as a matter of course, entertain appeals in criminal matters, but during the last 6 or 7 years we know that some cases have gone to the Privy Council from the Madras High Court and the Central Provinces and, I believe, one other Court, and we find that the Privy Council have had some very unpleasant things to say of some of the most eminent Judges of the High Courts in India.

"My Lord, it seems to me that in depriving an accused person in cases of this character of the right of appeal you are taking away a great deal from the professions with which this Bill has been introduced into this Council. I feel very strongly on this subject, and I would remind the Council that the importance of these capital sentences has been recognised by this Council itself in a preceding amendment to-day, I refer to the amendment which asked for a unanimous judgment in capital cases. Well, you may have a unanimous judgment in capital cases, and yet that unanimous judgment may be open to question.

"Well, my Lord, it seems to me that, so far as Part I of this Bill is concerned, it stands on a very different footing from the remaining Parts of the Bill. It seeks to conform itself as much as possible to judicial procedure, and unless you mean to depart from well-settled principles of criminal law in India, it seems to me that there is absolutely no reason why a person who knows that his life is at stake should not have the satisfaction of having his case taken his case before an appellate Court."

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The Hon'ble Sir William Vincent:—"My Lord, the first part of this amendment deals with the question of a right of appeal from a capital sentence. Now, when the question of capital sentences first came under consideration, I accepted the view that the three Judges forming the members of the tribunal should be unanimous as to the guilt of the accused before a capital sentence was pronounced, and that, I think, goes sufficiently far. Where you have three Judges all satisfied as to the guilt of the accused I cannot see why a further appeal is needed. If an accused were ordinarily prosecuted for a crime, who are the authorities before whom he would go? He would go first to a Sessions Judge assisted by assessors, and after that before two High Court Judges

The Hon'ble Mr. M. A. Jinnah:—"May I rise to a point of order? The Hon'ble the Home Member is not quite right there. In the City of Bombay a case can go to a Full Bench of the High Court even from a Judge of the High Court assisted by a jury."

The Hon'ble Sir William Vincent:—"The Hon'ble Member is quite right as regards Bombay City, but there are many other parts of India where the position would be as I say, and in such cases one Sessions Judge and two High Court Judges would be all the judicial authorities who would examine the records. Under the system that we propose at least three High Court Judges would have heard the evidence. Of course it may be said that these Judges might make mistakes. Well so might any Court; the Full Bench is equally likely to make mistakes; there is no certainty about this in any court. We have just been told of a certain appeal to the Privy Council against a decree of a Full Bench. I remember the case. It was a case of misjoinder of charges. You cannot get any finality by allowing an appeal to a Full Bench, but we say that by providing a strong tribunal and by further providing that in any death sentence the Judge must be unanimous as to the guilt of the accused, we think we have done all that is necessary to meet the abnormal circumstances in which this Part of the Bill will be used."

"It is very late, my Lord, and there is only one other matter to which I wish to refer, and that is the statement of the Hon'ble Mr. Jinnah that all amendments put forward are neglected

The Hon'ble Mr. M. A. Jinnah:—"I said all important ones."

The Hon'ble Sir William Vincent:—"I suggest to the Hon'ble Member that that is scarcely fair after the modifications made in the Bill, I may cite one which was made just before dinner, when a very important amendment proposed by an Hon'ble Member was accepted in this Council."

The Hon'ble Mr. Kamini Kumar Chanda:—"My Lord, I have not heard a word from the Hon'ble the Home Member about the second part of my amendment, namely, 'when a certificate has been obtained from the Advocate General'."

The motion was put and negatived.

The motion that clause 17 stand part of the Bill was put and agreed to.

The Hon'ble Sir William Vincent:—"My Lord, I move that clause 18 as amended by the Select Committee stand part of the Bill."

The Hon'ble Mr. V. J. Patel:—"My Lord, I beg to move—

'That in clause 18 the following clause be substituted:—
'Conditions specified under section 112 of the Code may, in the circumstances specified in the Code, be taken into consideration at the trial of an accused under this Part.'

[13TH MARCH, 1919.]

[*Mr. V. J. Patel ; Pandit Madan Mohan Malaviya ; Mr. G. S. Khaparde.*]

51 is a misprint for 512. The amendment, my Lord, amounts to this, that I want to retain sub-clause (2) of clause 18 and I want the Council to drop the first sub-clause. The first sub-clause is this :—

‘18. (1) Notwithstanding anything to the contrary contained in the Indian Evidence Act, 1872, where—

- (a) the statement of any person has been recorded by a Magistrate, and such statement has been read over and explained to the person making it and has been signed by him, or
- (b) the statement of any person has been recorded by the Court, but such person has not been cross-examined,

such statement may be admitted in evidence by the Court if the person making the same is dead or cannot be found or is incapable of giving evidence, and it is established to the satisfaction of the Court that such death, disappearance or incapacity has been caused in the interests of the accused.’

“Now, my Lord, the position is this. You have, for the trial of certain offences, a specially constituted tribunal. This tribunal is not empowered to go into the question whether the alleged offence is connected with any revolutionary movement or not. In fact, the tribunal has to take as a matter of course the finding of the Local Government on that question. Secondly, that tribunal, even though it is not unanimous, is bound to convict the accused according to the majority finding. Thirdly, whether the finding is unanimous or by majority the accused has no right of appeal. There are no commitment proceedings, there is no jury, and on the top of all this you have provisions for special rules of evidence. It is for you to accept these provisions or not.”

The Hon'ble Pandit Madan Mohan Malaviya :—“ My Lord, I support the amendment, and I do so for this reason, that the statement referred to in sub-clause (b) of the section will be a statement of a person which has been recorded by the Court. That means a statement recorded in the proceedings of the case, and in my opinion that is the utmost limit to which the Council might go, in admitting a statement which has not been subjected to cross-examination. In Act XIV of 1908, the Criminal Law Amendment Act of 1908, section 13 laid down that ‘the evidence of a witness taken by a Magistrate in proceedings to which Part I of that Act applied, would be treated as evidence before the High Court if the witness were dead or could not be produced, and if the High Court had reason to believe that his death or absence had been caused in the interests of the accused.’ The statement was, therefore, one made in the course of the proceedings of the case under trial. Sub-clause (a) of section 18 goes much beyond that. It would admit ‘the statement of any person which has been recorded by a Magistrate and such statement has been read over and explained to the person making it and has been signed by him.’ I submit there is no justification for going even beyond the provision of the Act of 1908. For this reason I support the amendment.”

The Hon'ble Mr. G. S. Khaparde :—“ My Lord, I have a somewhat similar amendment, asking that the first clause, the whole of it, be omitted altogether, and my reason for sending in that amendment was that I have not been able to discover any authority for this provision in any published law book or Code. It is rather a difficult situation. I do not like to say it and yet I feel I must say it—as some of my practice has been to plead such cases and my experience has been that it is not really the accused but those people who are against the accused that procure the absence of witnesses. The difficulty of bringing home offences of this kind is so great that even Government feels it, as this whole legislation shows ; and unfortunately the accused stands in very great danger of being run in by his enemies. So this first part, apart from its not being supported by any authority, is also open to this danger, that a witness may have said something, or made some statement, which will not stand up to prove in cross-examination, and the man is made to

[13TH MARCH, 1919.] [*Mr. G. S. Khaparde ; Sir William Vincent ;
Mr. M. A. Jinnah.*]

if accused. Now what evidence can be brought for that kind of thing? It will ultimately depend on the skill of the lawyers on either side. As we know, no case is bad. It all depends on who is defending it. A strong man defending a bad case may carry it, while a weaker man, not commanding eloquence, may be able to carry a true proposition; but in that case it comes to be that bad evidence is accepted against the accused, and there is serious danger sometimes of his being hanged on the strength of it. I, therefore, propose that this first clause be altogether omitted from this section."

The Hon'ble Sir William Vincent :—" My Lord, the clause in 12-14 A.M. question is based on paragraph 185 of the report itself, where it is said that it is essential that the protection of important witnesses and the perpetuation of their testimony should be provided for. The Committee go on to say that they think that the evidence of dead or absent witnesses should be made available for use by the court—(1) statements made to a police officer not below the rank of Superintendent, and (2) statements made at the trial and not yet cross-examined upon. Well, we found on looking into this matter that it was impossible to include statements made to police officers, because the statements mentioned in the report have to be signed and the Criminal Procedure Code, as Members of this Council are well aware, prohibits police officers from taking the signatures of persons examined on documents of this kind. Therefore, no statement to a police officer is included in the Bill which is now before the Council. But we think it is reasonable that statements made to Magistrates and witnesses who are subsequently murdered by co-conspirators of the accused, kept out of the way, should be admissible in evidence *quantum valeant*. We must suggest that these statements will have the same value as the statements of witnesses who have been cross-examined. If the records of these conspiracy cases are read, or even if this Report is read, it will be seen what desperate efforts are made by these revolutionaries to attempt to get rid of any man who attempts to give assistance to the authorities or give evidence against them. I think many of us yesterday were much struck by the instances that the Hon'ble Mr. Emerson gave to this Council on this matter. One of the devices of these revolutionaries is to murder persons whose statements have been recorded before their cross-examination, in the hope that that may prevent these statements being used as evidence. Directly they know a person has made any statement, then attempts are made on his life. In fact, we have been told quite definitely that the lives of any informants to the police or Magistrate are known to be forfeit.

"I have got two cases here in which persons who had given evidence to the authorities were murdered immediately after doing so; and it will interest Council to know that on an inquiry made from Bengal I find that the total number of informers or supposed informers murdered has been no less than 20. We do not, however, see, why the accused person should benefit by the fact that a witness is murdered, as I say, either by the person himself or at his instigation or by co-conspirators with him. It is to remove the temptation for murdering these witnesses, that this clause is enacted. I must oppose this amendment."

The Hon'ble Mr. M. A. Jinnah :—"When the Bill was introduced, my Lord, I think I referred to this point as an objectionable one, and on that occasion the Hon'ble the Law Member seemed to take it that it was the gravest objection that I had raised. I think he said that, but unfortunately I think he did not hear what I said. Undoubtedly that was one. My first objection was on principle. My second objection was that it would create a trial within a trial. That was not the only objection. On that occasion the Hon'ble the Law Member said this (I am quoting from his speech): 'I think my Hon'ble friend forgot that possibly it was an unwise thing to argue that in an assembly which contains so many lawyers.' My Lord, he said 'in an assembly which contains an able Law Member' and

[Mr. M. A. Jinnah.]

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therefore that it was unwise on my part to argue, forgetting that there was an able Law Member, I would acknowledge that. But I do not know what the suggestion means. Does the suggestion mean, my Lord, that I forgot that I should be found out in this Council? Because I am sure that even a minor lawyer of a few years' standing, much less an able law member, is acquainted with section 33. Now my Lord, we know what section 33 is, and why I emphasise this point that it will create a trial within a trial is for this reason that more value will be attached to statements which are not subjected to the conditions laid down in section 33 than to statements and evidence which have gone through the requisite conditions laid down in section 33. Under section 33 you first of all have the evidence of a man who has given evidence in proceedings where the parties are there or their representatives. He is cross-examined and when a man is cross-examined there would not be the same trouble to him in the evidence of a man who has already been cross-examined because he has gone through the test and therefore there would not be that temptation as there would be in a case where the man has made a statement behind the back of the other party and that statement is produced in court and tendered as evidence not subjected to the test of cross-examination, which after all is the greatest possible test of truth. If you can possibly find out whether a man is telling the truth or not, you can only do it by cross-examination and not otherwise. Under those circumstances I impress upon the Government and those who are responsible for this Bill that you will have much greater chance, more likelihood of there being a trial within a trial, and I will illustrate my point in one word. Suppose I am right to this extent, that the police themselves are very anxious to get in the statements of X, Y and Z without putting them forward to the test of cross-examination, because they are greatly afraid that if these men are cross-examined they will break down. Well, the natural thing for them to do is to say to the court 'X, Y and Z have made their statements. They have been spirited away by the accused; we cannot produce them.' 'Oh!' says the court 'It satisfied me.' We know, and I can say with a certain amount of confidence, that you can always get two or three witnesses who will come forward and tell a story which will *prima facie* satisfy the court that, we will say, X was seen with the accused on the day previous—somebody will come and say that; also that Y was seen with the accused on the day he was leaving the station and is not to be found, and that Z was last seen in the company of a brother of the accused and cannot be found. Well, what is the accused to say to that? What answer has the accused to give? he can only say he knows nothing about it; and what will the court do? The Court will say 'I have got three witnesses and these three witnesses say that X, Y, and Z were seen either in the company of the accused or a relation of the accused just a day or two before and they are not to be found any more.' I say that would be quite enough to induce the court to admit the evidence. Then I quite appreciate the point of the Hon'ble the Law Member. He says 'Of course that might make out a case for admitting the evidence, but what value is to be attached to it is a different point.' I quite appreciate it; it is perfectly true. The Court may not be misled by that evidence. But notwithstanding that, may I point out—and I am sure the Hon'ble the Home Member who has himself been a Judge and knows better than I do because I am sure that he has dealt with more criminal cases than I have, as a Sessions Judge and as a District Judge—does it or does it not leave some impression on your mind if *ex parte* statements are admitted? Would you or would you not begin to wonder perhaps that they are true? Will they or will they not affect you? Further, may I point out to the Hon'ble the Home Member who has got the experience of having tried these cases as a Judge that if these stories are concocted, they are so cleverly concocted that even a very shrewd judge may fall into the snare and take them to be true? Therefore, my Lord, I submit that. I know there is a similar provision in the Act of 1908, and probably that will be trotted out and I shall be told that there is such a provision already. My answer is that two black does not make one white; that is my answer; and the fact that you have already a similar provision in another Act and you have already committed one blunder, does not warrant that you should commit the same blunder again. That is all that I have to say.

[13TH MARCH, 1919.]

[*Sir George Lowndes ; Mr. V. J. Patel ; Mr. G. S. Khaparde ; Mr. Kamini Kumar Chanda ; Sir William Vincent.*]

The Hon'ble Sir George Lowndes :—" My Lord, this is no time 1-4 A.M. day or night for legal dialectics. I propose to answer what my Hon'ble Mr. Jinnah said in a very few words. I do not suppose there is anybody in the Council who does not know as well as he does that evidence that has been cross-examined is not of the same weight as evidence that has not been cross-examined to. The question is not as to the weight which should be attached to such evidence, but whether it should be admissible under this Bill. Then there was the suggestion that the police might keep a witness in the way and then come to the three High Court Judges, as my learned friend said, and would try and persuade them on the evidence of two or three witnesses that they had been spirited away by the accused.

" Well, I have some experience of courts, and I have listened to plenty of members of my profession trying to convince one high court judge of something of this sort. But in this case they would have to convince three High Court judges. Do they think that High Court Judges are fools? It is really absurdity. Therefore I say that no answer of any sort has been made to the point by my Hon'ble and learned friend."

The Hon'ble Mr. V. J. Patel :—" Much has been made as regards a similar provision in the Criminal Law Amendment Act. The provision in that Act is on altogether different grounds and under different circumstances. There is a magisterial inquiry there, here there is no magisterial inquiry. It is there laid down that—

' Notwithstanding anything contained in section 33 of the Indian Evidence Act, 1872, the evidence of any witness taken by a magistrate in proceedings to which this Part applies shall be treated as evidence before the High Court if the witness is dead or cannot be produced and if the High Court has reason to believe that his death or absence has been caused in the interests of the accused.'

" Under this Bill there will be no magisterial enquiry."

The motion was put and negatived.

The Hon'ble Mr. G. S. Khaparde :—" I beg to move my amendment which runs as follows :—

' That sub-clause (1) of clause 18 be deleted.'

The motion was put and negatived.

The Hon'ble Mr. Kamini Kumar Chanda :—" My Lord, I beg to withdraw my amendment—

' That in clause 18 (1) for the word 'statement' wherever it occurs the word 'evidence' be substituted and after the words 'of the court' the words 'by the sworn testimony of witnesses whom the accused will have the right of cross-examining' be inserted.'

The amendment was by leave withdrawn.

The Hon'ble Mr. V. J. Patel :—" My Lord, I formally move my amendment—

' That in clause 18 (1) sub-clause (a) and the letter and brackets (b) be deleted.'

The Hon'ble Sir William Vincent :—" My Lord, I oppose the amendment for the reasons I have already given."

The motion was put and negatived.

The Hon'ble Mr. Kamini Kumar Chanda :—" My Lord, I beg to move that to clause 18 the following proviso be added—

' Provided that the accused had the right and opportunity to cross-examine such person mentioned in sub-clause (1) (a). Provided further that the accused shall have the right of calling witnesses to disprove the allegation that the death or disappearance or incapacity has been caused in the interests of the accused.'

[*Sir William Vincent; Sir George Lowndes; Mr. Kamini Kumar Chanda.*] [13TH MARCH, 1919.]

The Hon'ble Sir William Vincent :—" So far as this amendment deals with the question of an accused having the right to disprove allegations that the death or disappearance or incapacity of a witness had been caused in the interest of the accused I do not doubt that the accused has the right to do so. It is the ordinary right to produce rebutting evidence. As to the other part of the amendment I have already explained why it is impossible to limit the application of the section to cases in which the witness has been cross-examined. The fact is that these young revolutionaries often murder witnesses before cross-examination was recorded with the deliberate object of preventing statements being used in evidence. If cross-examinations were a precedent to the admission of these statements in evidence the new Bill would give us very little more in it than is contained in clause 33 of the Evidence Act. I am afraid, therefore, I must oppose the motion."

The motion was put and negatived.

The motion that clause 18 as amended by the Select Committee stand part of the Bill was put and agreed to.

The Hon'ble Sir William Vincent :—" My Lord, I move that clause 19 as amended by the Select Committee stand part of the Bill."

The Hon'ble Sir George Lowndes :—" Perhaps the Hon'ble Member will allow me to say a few words and I may be able to meet him on this amendment. I don't think he means what he says in his amendment :—

' Provided nevertheless that the accused shall have the right to claim a *de novo* trial if any judge not having been present throughout the trial finds him guilty.'

" I do not think my Hon'ble friend means that the accused can go on to the end of the trial and take his chance, and if found guilty then ask for a trial *de novo*. I think what he wants is that where there has been a change in the constitution of the Court it shall be open to the accused to have an order that the witnesses be recalled. We might put it in as a substantive clause and not as a part of clause 19 which is a rule-making power. It might provide that if there is a reconstitution of the court during the trial the accused shall be entitled to demand that the witnesses or any of them shall be recalled and re-heard."

The Hon'ble Mr. Kamini Kumar Chanda :—" I accept that."

The following motion was put and agreed to—

' That after clause 18 a substantive clause be inserted to the effect that in case of any reconstitution of the Court during the trial the accused shall have the right to demand that the witnesses shall be re-summoned and re-heard.'

The Hon'ble Mr. Kamini Kumar Chanda :—" My Lord, I beg to move that in sub-clause (2) of clause 19 after the words ' custody of the accused,' the words ' and his release on bail ' be added within the bracket.

The intention of the amendment is quite evident, and it does not require any explanation. "

The Hon'ble Sir William Vincent :—" My Lord, I am quite prepared to accept this amendment."

The motion was put and agreed to.

The motion that clause 19 as amended by the Select Committee and as further amended stand part of the Bill was put and agreed to.

[13TH MARCH, 1919.]

[*Mr. Kamini Kumar Chanda ; Sir William Vincent. ; The President.]*

The Hon'ble Mr. Kamini Kumar Chanda :—" My Lord, I beg to move that the following new clauses be inserted :—

1-15 A.M.

19-A. The Government shall provide for the payment of the reasonable expenses in the case of poor persons charged with murder or sedition for the payment of Counsel required for the defence of a person brought for trial before the Special Court and certified to be so required by such Court.

19-B. The Court shall have the power to award any amount which seems proper to the Court as compensation to the accused when it acquits him and finds that there was no reasonable ground for prosecuting him, such compensation being payable by Government if the Court directs otherwise :

Provided that the award of compensation and receipt thereof by the accused shall be a bar to any suit for damages which the accused may have the right to institute for false and malicious prosecution but in decreeing any damages in such suit, if any, such amount paid as aforesaid shall be deducted '.

The Hon'ble Sir William Vincent :—" My Lord, I will deal with the question of the new clauses which the Hon'ble Member proposes, to insert, 19-A. The position is this, that Government does provide by the rules payment of legal advisers to persons charged with murder who are unable to pay for Counsel for themselves and the same rule will apply in the case of trials under this Part. I do not exactly know what offence the Hon'ble Member refers to as sedition unless it is an offence under section 124-A. But I submit to the Council that any person accused of an offence under section 124-A is not entitled to any more consideration than an ordinary criminal. Nor indeed is there any section of offence of sedition pure and simple."

The Hon'ble Mr. Kamini Kumar Chanda :—" My Lord, the only point is that in cases of sentences for life, all reasonable expenses may be paid. That is why I want these clauses to be inserted."

1-18 A.M.

The motion was put and negatived.

The Council then adjourned till Friday the 14th at 11 A.M.

DELHI,

The 26th March, 1919. }

H. M. SMITH,

*Offg. Secretary to the Government of India,
Legislative Department.*

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE INDIAN LEGISLATIVE COUNCIL ASSEMBLED UNDER
THE PROVISIONS OF THE GOVERNMENT OF INDIA ACT, 1915.
(5 & 6 Geo. V, Ch. 61.)

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on
Friday, the 14th March, 1919.

PRESENT :

His Excellency BARON CHELMSFORD, P.C., G.M.S.I., G.M.I.E., G.C.M.G., G.C.B.E.,
Viceroy and Governor General, *presiding*, and 61 Members, of whom 53
were Additional Members.

CRIMINAL LAW (EMERGENCY POWERS) BILL—contd.

His Excellency the President:—"I think, it may be for the convenience of Hon'ble Members if I state that I propose to sit until we have disposed of the amendments on the paper, and that at quarter past 1, I shall adjourn for an hour for lunch, at 5 o'clock we shall have a half hour's tea interval and at a quarter to 8, there will be an hour and a quarter for dinner. I very much regret to have to press Hon'ble Members like this, but the Session is drawing to a close rapidly, and we shall have to have another day for the passing of the Bill, when the Bill has gone through this stage and the drafting has been carefully examined, and, I think, Hon'ble Members must see that the time really forces us to sit continuously in this manner. 11-3 A.M.

"We now come to Part II."

The Hon'ble Mr. V. J. Patel:—"My Lord, I beg to move that Part II be deleted. My Lord, we considered the provisions of Part I yesterday, or rather yesterday and to-day, and I may say at the outset that some of us might think of attempting to reconcile ourselves to the provisions of that Part, however drastic they may be, but so far as the provisions of Part II and the subsequent Parts are concerned, I must confess that I for one cannot and will never be able to reconcile myself to them, and I venture to think that no Indian who loves his country will ever reconcile himself to the provisions of these Parts. My Lord, these provisions are, in the words of Dr. Sapru, in his speech at the time of the introduction of this Bill, 'wrong in principle, unsound in concept, dangerous in operation and too sweeping and too comprehensive.' In my humble opinion, your Excellency, utterly subversive of the principles of democracy, has been recognised and acted upon in all civilized countries. 11-4 A.M.

[*Mr. V. J. Patel.*]

[14TH MARCH, 1919.]

They in fact substitute the rule of the executive for the rule of law and they are, to quote again my Hon'ble friend Dr. Sapru, nothing but 'undiluted coercion,' pure and simple. My Lord, I venture to think that the provisions of these Parts will strike a death-blow to all legitimate and constitutional agitation in the country, and I for one see in them the grave of all our political aspirations. They will defeat their own purpose, for the reason that they will drive all agitation into hidden channels, with the result, my Lord, that consequential evils will follow as night follows the day. I am respectfully of opinion that the Government that contends that the country cannot be governed, even in ordinary times, without the assistance of such unconstitutional laws as are proposed to be enacted in these clauses forfeits its claim to be regarded as a constitutional government. Just consider for a moment what the provisions are. But before doing so, let us examine what powers Government actually have in their armoury in the way of preventive measures. I invite the attention of the Council to sections 106 to 110 of the Criminal Procedure Code. The heading of the Chapter is 'Prevention of Offences,' the very object with which the present provisions are proposed to be enacted. Section 106 provides that, whenever a person is found guilty of any offence which involves a breach of the peace, then he can be bound over on conviction. You may say that that applies to cases in which the accused is already convicted, but I refer this Council to section 107, which is purely preventive in its scope. Section 107, sub-clause (1), says :—

'Whenever a Presidency Magistrate, District Magistrate, Sub-divisional Magistrate or Magistrate of the first class is informed that any person is likely to commit a breach of the peace or disturb the public tranquillity or to do any wrongful act that may probably occasion a breach of the peace, or disturb the public tranquillity, the Magistrate may, in manner hereinafter provided, require such person to show cause why he should not be ordered to execute a bond, with or without sureties, for keeping the peace for such period not exceeding one year as the Magistrate thinks fit to fix.'

"The period for security, as provided in the provisions now proposed to be enacted is also one year. Sub-clause (2) says :—

'Proceedings shall not be taken under this section unless either the person informed against or the place where the breach of the peace or disturbance is apprehended, is within the local limits of such Magistrate's jurisdiction, and no proceedings shall be taken before any Magistrate, other than a Chief Presidency or District Magistrate, unless both the person informed against and the place where the breach of the peace or disturbance is apprehended, are within the local limits of the Magistrate's jurisdiction.'

"And clause (3) is very important :—

'When any Magistrate not empowered to proceed under sub-section (1) has reason to believe that any person is likely to commit a breach of the peace or disturb the public tranquillity or to do any wrongful act that may probably occasion a breach of the peace or disturb the public tranquillity, and that such breach of the peace or disturbance cannot be prevented otherwise than by detaining such person in custody, such Magistrate may, after recording his reasons, issue a warrant for his arrest (if he is not already in custody or before the Court), and may send him before a Magistrate empowered to deal with the case, together with a copy of his reasons.'

"My Lord, this is not all, section 108 goes further. It says :—

'Whenever a Chief Presidency or District Magistrate, or a Presidency Magistrate or Magistrate of the first class specially empowered by the Local Government in this behalf, has information that there is within the limits of his jurisdiction any person who, within or without such limits, either orally or in writing, disseminates or attempts to disseminate, or in anywise abets the dissemination of—

- (a) any seditious matter, that is to say any matter the publication of which is punishable under section 124-A of the Indian Penal Code, or
- (b) any matter the publication of which is punishable under section 153-A of the Indian Penal Code, or
- (c) any matter concerning a Judge which amounts to criminal intimidation or defamation under the Indian Penal Code,

such Magistrate may (in manner hereinafter provided) require such person to show cause why he should not be ordered to execute a bond, with or without sureties, for keeping the peace for such period, not exceeding one year, as the Magistrate thinks fit to fix.

[14TH MARCH, 1919.]

[Mr. V. J. Patel.]

"Now, my Lord, these powers in themselves are ample. However, there are further powers given by sections 109 and 110, which I do not propose to read to this Council and take up its time unnecessarily; but I will read only one other section, section 144, which has a great bearing on the question that we are considering. It says:—

'In cases where, in the opinion of a District Magistrate, a Chief Presidency Magistrate, a Sub-divisional Magistrate, or of any other Magistrate specially empowered by the Local Government or the Chief Presidency Magistrate or the District Magistrate to act under this section, immediate prevention or speedy remedy is desirable, such Magistrate may, by a written order stating the material facts of the case and served in manner provided by section 134, direct any person to abstain from a certain act (mark the words) or to take certain order with certain property in his possession or under his management, if such Magistrate considers such direction is likely to prevent, or tends to prevent, obstruction, annoyance or injury, or risk, of obstruction, annoyance or injury, to any person lawfully employed, or danger to human life, health or safety, or a disturbance of the public tranquillity, or a riot, or an affray.'

"My Lord, I do not understand what more powers you want for the prevention of offences. The fact is that even the semblance of a trial before a Magistrate in cases under the prevention Chapter is proposed to be taken away and the executive is to be made the sole authority to decide whether a person's liberty shall be taken away.

"Let us now, my Lord, turn to the provisions of this Bill. Under section 20 the Governor-General in Council is empowered to say that in respect of what offences the magisterial inquiry shall be entirely dispensed with *i.e.*, there shall be no inquiry whatever before a Magistrate or before any judicial authority. Once the Executive Government makes up its mind that a certain area should be proclaimed it shall be proclaimed, and in that area the Provincial executive shall be entitled to call upon any person '(1) to execute a bond with or without sureties for such period not exceeding one year as may be specified in the order, that he will not commit, or attempt or conspire to commit, or abet the commission of any offence against any provision of the law which is referred to in the Schedule; without any trial, without any inquiry, (2) to notify his residence and any change of residence to such authority as may be specified; (3) to remain or reside in any area in British India specified; provided that, if the area so specified is outside the province, the concurrence of the Local Government of that area to the making of the order is first obtained; (4) to abstain from any act specified which, in the opinion of the Local Government, is calculated to disturb the public peace or is prejudicial to the public safety; and (5) to report himself to the officer in charge of the police-station nearest to his residence at such periods as may be specified.' Any or all of these orders may be passed all at once if the Local Government so chooses. And we are told that there are safeguards. Well, I am respectfully of opinion, your Excellency, that these safeguards are merely, if it is not unparliamentary to use the expression, 'farcical'; they are merely illusory; they mean nothing. I wish they had not provided these safeguards at all; there is no meaning in them. It is said the Local Government is to pass an *interim* order which may remain in force for one month or more if the Local Government so determines. The case will then be sent to the investigating authority for investigation. Now, who is to appoint this investigating authority? The authority passing the *interim* order will also appoint the investigating authority. And how is that investigating authority to conduct its inquiry? Inquiry is not the proper word for that. There is no inquiry. Call it investigation if you like. Inquiry is certainly an inappropriate and, I should say, wrong use of the word. The word inquiry, according to the Code of Criminal Procedure, applies to proceedings before a Magistrate, not by any other authority; and yet the word used is the word inquiry. However, the authority that will pass the *interim* order will appoint the investigating authority. Then again, that authority will hold its investigation—I will use the word investigation—in *camera*. For that purpose I will refer you to section 25, sub-clause (2), which says 'The investigating authority then hold inquiry in camera.'

[Mr. V. J. Patel.]

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"It is not left to its discretion to decide whether it should hold an open inquiry, whether in part or in whole, but that it should hold the whole inquiry *in camera* for the purpose of ascertaining what in its opinion, having regard to the facts and circumstances adduced by the Government, appears against the person in respect of whom the order has been made. Then, will the person concerned be entitled to appear? No, the person concerned shall not as of right be entitled to appear and present his view of the case before the so-called investigating authority. My Lord, this means if the investigating authority so decides, 'the man may be condemned unheard—a principle unparalleled in the legislative history of any civilised country. However, if the investigating authority chooses to do so, the accused may be allowed a reasonable opportunity to appear before it—not at all its stages, but at some stage that the authority may deem proper. The section says:—

'Such authority shall in every case allow the person in question a reasonable opportunity of appearing before it at some stage in its proceedings and shall, if he so appears, explain to him the nature of the charge made against him and shall hear any explanation he may have to offer.'

"This further shows that the investigating authority is not bound to record the statements of witnesses on behalf of the prosecution or on behalf of the accused; and I go further and say that the investigating authority, under the proposals that we are now considering, has no power to summon and compel the attendance of witnesses for either party. If the Local Government chooses to produce some witnesses and asks—or I should say directs—the investigating authority to examine certain witnesses, the investigating authority may do so; but it has got no power to summon and compel the attendance of any witnesses. Apart from this, my Lord, the investigating authority is not bound to examine the witnesses produced by the person concerned. The investigating authority is not bound to record the statements which they make. The person concerned says 'I don't want summonses; I produce these witnesses; pray examine them;' but the investigating authority in its wisdom will say 'No, we are not going to examine these witnesses.' After hearing the explanation, if the person in question is called upon at all to do so, and after making such further investigation, if any, as appears to such authority to be relevant and reasonable—relevant not in the sense of the Evidence Act, but what he considers to be relevant—the authority shall record its conclusions. He may imagine a rule for himself and consider whether, in his opinion, certain statements, or certain inquiries are relevant or not, and decide whether he should make those inquiries or summon those witnesses. Then there is this proviso:

'Provided that the investigating authority shall not disclose to the person whose case is before it any fact the communication of which might endanger the public safety or the safety of the individual.'

"My Lord, I can quite understand—no, I cannot understand—it may be that you might leave the question of disclosing or not disclosing any facts to the person concerned to the discretion of the investigating authority; but to say 'it shall not disclose to the person whose case is before it any fact the communication of which is, etc., etc.,' however, material such fact may be for the purposes of the defence of the person concerned, of the person whose liberty is at stake, to say, my Lord, that 'the investigating authority shall not disclose' is to leave no discretion to the investigating authority.

"The second proviso says:—

'Provided further that nothing in this sub-section shall be deemed to entitle the person in question to appear or to be represented before the investigating authority by pleader, nor shall the Local Government be so entitled.'

"Well, my Lord, I have already pointed out that it is for the investigating authority to consider whether the person concerned should be given an opportunity at any stage to appear before it or not. But who is to give that opportunity? And this provision says: 'Well, you appear in person. Do not embarrass our investigating authority by the presence of your pleader.'

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shall not have anything to do with the pleader, you appear and we shall ask you certain questions and take down what you say, but no pleader.' My Lord, and what next? The investigating authority, after making the inquiry in the manner I have described, is to record a finding. Is the investigating authority to record a distinct finding that the person concerned is connected with any anarchical or revolutionary movement as alleged by the Local Government? No, it is left entirely to the discretion of the investigating authority to record what finding it pleases to record. And after that finding is recorded, it is sent on to the provincial executive. And here we find, your Excellency, what the real significance of these provisions is. After the Local Government receives the so-called finding of the investigating authority, it looks into it, and if perchance that finding happens to be favourable to the person concerned, the provincial executive is entitled to say 'We shall have nothing to do with it; we never appointed you for this purpose; we do not agree with you and we shall not accept your finding;' and then the provincial executive makes the *interim* order final.

"The provincial executive is not bound to pay any attention to the findings of the investigating authority, not at all bound to follow that finding. Then I pray why do you insert these provisions at all? Why make a show of an investigation in these cases? If the Local Government is pleased to believe that a person is concerned in any movement referred to in section 20 take the power you want and be done with it. You provide safeguards and those safeguards mean nothing. It looks as if these safeguards are provided to delude people; there is no meaning in these safeguards. You are not bound in any way to carry out the recommendations of the investigating authority.

"These, then, shortly, my Lord, are the provisions of this Chapter, and as I have observed in the beginning, speaking for myself I shall, with any modifications, never be able to reconcile myself to the provisions of this Part and the Part that follows, and I respectfully venture to submit that no Indian will ever do it."

The Hon'ble Mr. Kamini Kumar Chanda:—"My Lord, the Council will see that there is an identical motion in my name, and I think it is convenient that I should speak at this stage. My Lord, my work has been lightened very much by the exhaustive and eloquent speech of my Hon'ble friend Mr. Patel. All that I need do is to associate myself with his arguments and just to add a word or two. My Lord, as regards Part I, which we disposed of last night or early this morning, as my Hon'ble friend has said, we can in some manner reconcile ourselves to it. We find there is some precedent for it. As a humble fr in the profession I have been accustomed to look for precedents for everything extraordinary, everything novel, and here I find some precedent because some of the provisions of that Part are based upon the Irish Crimes Act. Nobody will say or claim that India is Ireland, and I sincerely hope and trust that it will not become another Ireland in spite of this measure which you are going to pass; but there is some precedent for that Part. There is also precedent in an earlier Act of this Council, namely, the Criminal Law Amendment Act, 1908, and therefore we are in a manner reconciled to that; and speaking for myself I can refer to the fact that, although I sent in notice of a very large number of amendments on this Bill, I did not propose that that Part should be deleted. But now coming to this Part which is now under discussion, what do you find? What about this Part, my Lord? Is there any sort of precedent anywhere in this big world? I earnestly invite the Hon'ble the Home Member and the Hon'ble the Law Member to tell this Council if there is such a precedent to be found anywhere in the civilised world. But, my Lord, I think I might give to this Council the benefit of my own researches in this domain, and I have made a discovery and come across a law upon which this Part can be based to some extent. I found, my Lord, I learned that there was a law in the Scottish border town of Jedburgh where they had execution before trial. Surely you can see that this Part has some resemblance to that. Here the executive Government first punishes a man; you pass an order internment him, confining him to any place, compelling him to dance attendance at the police-station; you pass an order directing him to abstain

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from any act which, in the opinion of the Local Government, is calculated to disturb the public peace or is prejudicial to the public safety—dangerously wide and vague terms; but these orders may be passed and not only that, but you direct that order to be carried out by all means, you do not even say by all lawful means; and we know, my Lord, there have been complaints of ‘torture committed upon persons who were detained; those complaints, those stories may for aught we know to be false; but in the face of those complaints one would have expected that this Part ought to be a little better, ought to have said at any rate ‘Use lawful means’. However, having passed an order of punishment, having had the execution as it were, you now give him a chance of some sort of inquiry, a Star Chamber inquiry. My Lord, every artist tries to improve upon his model and here we find the same thing. In Jedburgh they had a trial at least after the execution. Here you do not even find a trial. Although you say it is an inquiry, as my Hon’ble friend has just now told us, it is not an inquiry even. If it is anything at all it is a police investigation. Now, my Lord, what are the main features of this Part? My Hon’ble friend has dilated upon them and I need not repeat them again. You do not allow the accused to be present throughout and let the accuser confront him; you do not tell him what the evidence is against him; you do not even allow a lawyer to defend him; you do not allow him to call evidence which he wishes to call, and such as it is what is the result of this inquiry or the investigation? I prefer to call it what my Hon’ble friend called it, investigation. Well, when that authority comes to a sort of finding and reports it to you, it is not binding upon you. And this is the sort of inquiry you give to the man after having punished him. My Lord, these are the provisions of this Part in brief, and it is impossible that any one with a grain of self-respect in him, any one having the country’s welfare at heart, can possibly give any sort of support to this. I join my Hon’ble friend in moving that this Part be deleted.”

11-37 A.M.

The Hon’ble Rao Bahadur B. N. Sarma :—“ My Lord, I have given notice of a similar amendment, and it would be convenient that I should have my say on the subject so that the Hon’ble the Home Member may know what some of us feel and think on the subject before he gives his ultimatum to the Council. My Lord, I have given notice for the deletion of only Part II of this Bill, because I feel that this is the most objectionable part of the Bill, the defensible part of the Bill, the most anti-British part of the Bill that one can most inconceive of. I can understand that there might be materials for action on the part of the Government of India under Parts I and III. Under Part I the Government of India will be invited to specify the offences connected or supposed to be connected with revolutionary or anarchical crime of which a person is accused. So would in a minor degree be the state of things under Part III. But, my Lord, under Part II there is no such criterion, there is no such basis to go upon. It is but the bare opinion of the Government of India that there are revolutionary movements at work, and we do not know exactly what may be passing in the mind of the Local Government or the Government of India for the time being as to what is revolutionary. I say there will be nothing for the Government of India to go upon except its bare opinion that the stage has been reached when there might be offences following. I ask, my Lord, in all humility, has not the Government powers at present to deal with cases of seditious persons who may be disposed to disturb the public peace, to promote revolutionary movements? Is not the definition of ‘sedition’ in section 124-A, sufficiently elastic for the purpose? Have you not got a press law which puts the press at the mercy of the executive, no doubt under the protection, it may be an illusory protection, of the judiciary, but still at the mercy of the executive?

“ What you want here is that you should not be subjected to the scrutiny of the judicial authority at any time whatsoever, you want to be free from all control; is not that the Eastern spirit as it is conceived to be by Westerners *in excoisus*? Are we the educated Indians who have imbibed the true British spirit, that have imbibed the true British traditions, are we not really trying to

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save the Government from the crisis, from the yawning gulf into which they are falling? You wish to take power now to prevent any scrutiny of the exercise of your authority by an independent judicial tribunal. Wherein, my Lord, does this differ from the true Eastern Government, as it is conceived to be in the imagination of the Westerners? You imagine that an Eastern potentate would have a man shot straight away should he be suspected of being guilty of being connected with the movements such as are referred to in this Part, would have him trampled under the feet of an elephant in order to strike terror into the hearts of the people, but your methods are more insidious, more dangerous and they are proposed to be sanctioned by a law passed by a British Legislature and in co-operation with the representatives of the people. What do these clauses give you? The power to ask a man to give any security whatever; you are not limited, you are not controlled in your discretion as to the grant of the security that may be demanded. I know of a poor man from whom was demanded a security to the extent of a lakh of rupees, making it practically impossible for him to give that security; you may be rendering the protection nugatory by reason of the excess of the security that may be demanded; you arrange that a man should be confined in any area that you please, is that not worse than any open cruelty by an Oriental Monarch? Take the case of a school-master who is in receipt of a fairly decent salary but is not able to save anything. He has got a large family; you think that the man is guilty of some connection with a revolutionary movement, and you ask him to reside outside the province, or it may be inside the province in a far off malarial tract, it may be a plague stricken jungle, don't you deprive him of his means of livelihood? Regulation III of 1818 provides at least that a man's livelihood should be secured to him, but this is denied here. How is the man to eke out his livelihood, don't you drive him into wild despair, into the commission of the very crimes that you desire to put down. How is the accused to eke out his livelihood, but you say 'oh my good fellow you are exaggerating, can you conceive of a liberal British Government ever being guilty of excesses' an Eastern Monarch would not have done otherwise than to wreak his vengeance on one who had thwarted him. I would ask wherein differs this frankly Eastern despotism from the law as it is going to be under Part II; then you may say the Government of India has power to consider dispassionately the recommendations of the Local Governments and control them. Is that always so? May it not be said that the demands of provincial autonomy would prevent the Government of India from interfering with the discretion of the Provincial Government. May it not be said that there is danger of a Governor who conceives his duties to lie in the rigorous enforcement of his powers, threatening to resign his office if he is not supported by the Government of India; may not the Governor be oppressed by the idea that the services have set their hearts upon a particular measure; when you come to analyse the true factors you reach the bedrock of Indian rule. The idea as to what constitutes proper government and public safety as they may be conceived by the British services may be honest, we have nothing to do with the question of honesty here, but may be opposed to what lofty vision, far sighted wisdom or true British spirit would recommend. You find in New India a daughter nation, it is in the fitness of things that it should be so, there is more of true British spirit than perhaps among some of those who though British nevertheless are of opinion that the British spirit does not pay with an Eastern people. Well, here the Government are asked to do one of several things which I have described. What does it mean? A district officer believes that a man is dangerous, the Government finds it impossible to decline to act upon such a strong report as is sent up by the district officer against a man. The officer may say 'I cannot carry on the administration of my district unless a particular person here is muzzled;' the Government asks for an explanation, the explanation will be forthcoming, reports from subordinates will be forthcoming and an order is passed. Is not the prestige of the whole Government being placed in favour of a presumption of the correctness of an *ex-parte* order. I can conceive of an *ex-parte* order being passed under Part III or under Part I, but I cannot conceive of *interim* orders being passed always or under

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Part II. Then again the members of this tribunal may be suspected that they look forward to the favour and pleasure of the Government. Are we not really depriving a man of the only means he has at present to prove his innocence by the enactment of this Part. I shall not expatiate further on the evils. I think, my Lord we, as conscientious advisers and true and loyal subjects of His Majesty, must risk any displeasure, must risk any misconception of our loyalty, must advise, your Excellency and your Excellency's Government what we feel to be the wisest and safest course. Pray do not enslave us. You are making us slaves by the enactment of this measure without knowing it perhaps, you are doing so. We know that we are living under a despotism. The will of the people is not associated with the Government so as to command it. Let us not talk now of a Reform Bill which may or may not be enacted into law; we do not know what is in the embryo of the future. Let us take the present as it is. We have but the shadow of a judicial protection in some cases, in others the protection of the judiciary under the partial control of an executive Government for the reform of which we have been agitating for the last so many years. Pray, do not remove that one protection which prevents our being reminded continuously, harassingly, of the condition into which we have fallen. Pray, My Lord, rescue us from a law which places us at the sweet mercy of a police officer, of a Magistrate, he may be honest or dishonest, he may be honest but foolish, ignorant of the true conditions of the world, unequal to his task and therefore, in the zealous discharge and performance of his task, may land the people and the Government alike in danger."

11-53A.M.

The Hon'ble Sir Verney Lovett :—" My Lord, I suppose it is a hopeless endeavour, but I should like to make a last attempt to induce my non-official friends to see the broad facts of this matter as they really are and not as they seem in the strange light in which they present themselves to the point of view which we have heard so frequently reiterated in the debates of this and last month. The same point of view, with considerable extravagances, is constantly put forward in the press. I have seen reports of speeches and articles in newspapers the object of which plainly is to persuade people that Government in introducing this Bill is trying to erect a monstrous engine of tyranny and oppression. Only the other day I read an article accusing Government of being blinded by *zid* enmity and of doing the Empire unmitigated harm by driving people mad 'without rhyme or reason.' Again I saw that a speaker had compared the action of Government to the action of Nadir Shah, the man who sacked this famous city. The speaker implied that Nadir Shah was at any rate an honest tyrant, but the Government is not even honest in its tranny

The Hon'ble Rao Bahadur B. N. Sarma :—" My Lord, I have never by implication or otherwise tried to impute any dishonesty to the Government here or anywhere, and if I have used such expressions I beg that I may not

His Excellency the President :—" Sir Verney Lovett has not imputed anything to the Hon'ble Member. He is merely quoting statements which he has seen made. No imputation has been made against the Hon'ble Member."

The Hon'ble Sir Verney Lovett :—" Your Lordship is quite right in your explanation. I was not referring to the Hon'ble Member. If he asks me afterwards I can tell him to whom I was referring.

"Our friends here are not so hard on Government, but they have managed to persuade themselves that Government really is very hard on them and on the country. Yet the truth is that Government is not only not hard on them, but is simply performing its plain and obvious duty to Society. It cannot possibly do otherwise without forfeiting all claim to public respect and confidence.

"The facts stated in the Rowlatt Report are now universally admitted except by a few ingenious persons like my friend Mr. Khaparde. It is further admitted by so vigorous an opponent of this Bill as my friend Mr. Jinnah

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[*Sir Verney Lovett.*]

that—I will use his own words ‘it is common sense that by these powers’ by the powers which Government now proposes to take, ‘you can more effectively deal with conspiracies’. But, says Mr. Jinnah and say other members: “If you take these powers you will take them against our will, for, as Mr. Jinnah put it, you will be restraining personal liberty, you will be interning men without open trial, and thus you will deprive us of what you yourself have fought for in England from the time of King John.” This is the real main argument which prompts the opposition to this Bill, and I would like to answer it. The idea is that the British Government is doing in India or is trying to do in India what it would not do or try to do in Great Britain. Let us summarise the facts. Certain clever conspirators discovered that in a portion of this vast Continent of India, with its 315 millions of people sprung from various racial stocks, speaking many languages, professing various religious creeds, living in numberless towns and villages, and for the most part extremely credulous and simple, they discovered, I say, that in a particular province of India, where communications are extraordinarily difficult and educated young men are often poor, badly taught and impressionable, it was possible to organise revolutionary associations over wide areas. These associations at first conducted their operations with caution and trepidation. As the Rowlatt Report puts it—‘at first the persons undertaking to commit outrages showed a lack of resolution,’ but as they discovered gradually how extremely easy it was to outwit a sparse and ill-armed police working in a great big capital city and its suburbs, or in the towns and villages of a vast water-country mainly devoid of roads and proper communications; as too they obtained modern fire arms and learnt how to manufacture bombs under the cover of a big political agitation, they contrived a remarkably elaborate and complete series of criminal organisations. They also established an extraordinary terrorism over the minds both of the lower classes and of many sane members of their own class. To give an instance of what I mean, let me read a passage from a speech by Lord Carmichael, dated the 11th of December 1916:

‘Only a few days ago I spoke to one of you, one who has influence, one who has eloquence, and who knows how to use both, and who, I believe, hates the crimes as much as I do; he told me that if he were to go as he would like to go to certain places in Bengal, and were to denounce the crimes publicly as he would like to denounce them, he would do it at the risk of his life; and I told him that this is not a risk which he ought lightly to undertake, and is certainly not a risk which I ought to ask him to undertake.’

“There is no doubt about all this. Anyone who knows Bengal could, if he chose, confirm my statement. What have Mr. Justice Beachcroft and Sir N. G. Chandavarkar said quite recently in a document which can be bought for three annas in booksellers’ shops in Calcutta? They wrote this:—‘The records before us conclusively prove that the revolutionary organisations are secret conspiracies which have spread into different parts of the province, entered homes, schools and colleges, and have reduced their secrecy of operations almost to scientific methods. They have pledged their members to the closest secrecy of their movements on pain of instant death by murder in the event of disclosure; that is one of their rules, and every attempt has been made to give effect to it. Before the Defence of India Act was brought into force, the fair trial of a person accused of revolutionary crime had been rendered practically impossible by the murders of approvers, witnesses, police officers and law-abiding citizens suspected by revolutionaries of having given information to, or otherwise assisted, the police in the detection of revolutionary crime. A situation of terrorism was created, the current of truth and justice was disturbed, so as to prevent a fair, open and impartial trial in the ordinary criminal courts, with the result that approvers and witnesses would not come forward to give evidence openly lest they should be assassinated.’ Not only were the revolutionary conspirators so successful in the province of Bengal, but they succeeded in extending their operations or their influence to other provinces and in causing considerable trouble there. In February 1915, in conjunction with the Sikh *Ghadr* conspirators, they nearly brought about widespread bloodshed and tragedy; and was there ever a more cruel, brutal

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murder than the murder of the Mahant and the boy in Bihar described in the Rowlatt Committee's Chapter VIII ? Now, I need hardly remind Mr. Jinnah that Great Britain is a small country endowed with excellent communications and inhabited by a homogeneous community which differs widely from the great masses who dwell together in the enormous Continent of India. It would be impossible for any gangs of conspirators to organise and keep going in Great Britain an elusive, potent and enduring system of robbery, murder and terrorism, of the sort which has been so successful in Bengal and has attempted operations in other provinces. But we may be quite certain that if anything of the kind were attempted in Great Britain, and achieved even a small measure of success, if witnesses were extensively terrorised, if evidence was therefore unobtainable, and if policemen were constantly shot, if the ordinary law were for reasons of this kind inefficacious, my countrymen would most certainly devise remedies as drastic, and probably much more drastic, than that contained in the Bill now before this Council. As it is, different as are conditions in India and England, successive Secretaries of State and successive Governments of India, have always been most reluctant to undertake in India legislation of the preventive kind now proposed. Let me refer the Council to paragraph 176 of the Rowatt Report. It deserves careful reading. As a matter of fact the whole history of the attempts of the Secretary of State, of the Government of Bengal and of the Government of India to deal with and stop anarchical and revolutionary crimes is a history of extreme reluctance to deprive any man of his liberty in any measure except after an ordinary trial in an ordinary court of law. It was only when they were forced by a developing and extending criminal propaganda and organisation from position to position, when things got worse and worse, when 'the forces of law and order working through the ordinary channels' were beaten, that early in 1914, they contemplated a substantial number of internments. Even then they did not act till the war broke out, and by adducing other considerations and greatly encouraging the revolutionary crimes compelled prompt and effective remedy. What were the effects of that remedy ? They are apparent from the Rowlatt Report, are admitted by some gentlemen now in opposition and were described by Lord Carmichael in a farewell speech. What he said was this :—

'The Defence of India Act is what has helped us. I am only saying what I believe to be absolutely true when I say that the Defence of India Act has helped to defend the young, educated men of Bengal as nothing else has defended them—not their own fathers—not their teachers, for they were ignorant, not their associates, nor they themselves, for they were blind to the danger'.

"So it comes to this, that faced for years by a bloodthirsty criminal organisation which flourished on the perversion of the young and on the timidity of older persons, the Secretary of State and the Government of India, at last under the added stress of the War, discovered an effective remedy.

"In order to secure the country against any revival of the disease they wished to place a measure permanently on the Statute-book which would warn intending conspirators of what renewed revolutionary conspiracies would have to meet. In deference to the view of Hon'ble Members that such a measure would attach a serious strain to the fair name of India, they consented to make it operative for three years only. Still the measure is objected to, and they are asked either to postpone legislation, to abandon it, or if it cannot be abandoned, to make it entirely ineffectual. I have not been able to gather from any of my non-official friends how such action would be consonant with the indefeasible obligation which lies on Government to protect the lives and property of its servants and subjects, and to safeguard the future from a rekindling of revolutionary embers which, as Mr. Banerjea himself has admitted, have not expired."

12-9 P. M.

The Hon'ble Mr. P. J. Fagan :—"My Lord, the amendment moved by the Hon'ble Member, taken in combination with the amendments were which disposed of yesterday and other amendments which are yet to come dealing with parts of the Bill as units, all appear to be part of an attempt to

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secure the extinction of this measure by a process of gradual and progressive amputation. As such, the amendment seems to me to aim at the very heart of the Bill before the Council. In the very few observations which I propose to inflict on the Council, I will confine myself as strictly as possible to Part II of the Bill. The criticisms of the Hon'ble Member regarding that Part appear to me to be very largely beside the point. They appear to be based on the assumption that Part II is an attempt to set up a judicial authority of a more or less normal kind. It is hardly necessary for me to point out that that is not their object. Part II of the Bill, as I understand it, seeks to set up certain executive and preventive machinery to be used and used only under very special and, as we may hope, very rare circumstances. The Hon'ble Member in the course of his rather lengthy argument has vouchsafed scarcely a word of reference to the fact that the whole Bill, including Part II, is to come into active operation only under conditions of grave peril to public law and order with which, in the opinion of the Supreme Government, the ordinary judicial procedure is incapable of dealing effectively. A casual listener might have inferred from the arguments of the Hon'ble Member, and his supporters, that this portion of the Bill, and in fact the whole Bill, is to be in practical operation in every part of India at all times, and not under the very special and rare circumstances to which I have referred. That, my Lord, is a matter which I hope to have an opportunity of referring to at greater length when the time comes for making some general observations on the Bill. I do not propose to follow the Hon'ble Member in his analysis of the provisions of Part II, but I will content myself with this remark that the machinery set up by it is as mild and as protective of the interests of the person who is involved in its operation, as is possible under the special circumstances which, from start to finish, constitute the view point not only of Part II but of the whole measure."

The Hon'ble Sir James DuBoulay;—"My Lord, this Bill is 12-14 P.M.
divided into two main divisions embodying two great principles. The one is punitive and the other is preventive, and it seems to me that when we had our debate on the question of referring the Bill to the Select Committee, this Council decided those principles; and I confess I was somewhat puzzled to know what line the Hon'ble Mr. Patel and the other Members who had proposed this motion would take in supporting their amendments. As a matter of fact, the Hon'ble Member in charge of this Bill told the Council that he regarded the preventive measures as almost the more important of the two, and he reminded us that the Rowlatt Committee themselves did not expect very much from the punitive measures without the adoption of preventive measures in addition. The mainspring of the opposition to this Part of the Bill lies in that principle which has been so often referred to, namely, that no man's liberty should be taken away without a judicial trial in accordance with the ordinary rules of procedure and evidence, and that, my Lord, is the common ground between those who oppose this measure and those who support it. It is recognised on all hands that it is objectionable that these canons should not be observed whenever a man's liberty is interfered with. But there are people who carry this objection to an extreme point. 'Perish law and order, but let not one innocent man be touched'; and that is where we differ from them. While there are those who carry the principle beyond the bounds of reason, I feel that there are many Members in this Council who do not go so far. I think the Hon'ble Mr. Jinnah recognised that there might be a time when he would stand side by side with Government with the utmost reluctance it might be, and I feel it is just a question of this. Is our case strong enough? I say it could not be stronger. We have heard the case explained to us by the Hon'ble Sir Verney Lovett and the only way in which I could conceive that anybody could maintain that it would be stronger would be if they should be in a position to say 'You have got these crimes rampant now, and therefore it is essential to take drastic action.' But I maintain, my Lord, that this is not a sound position. It is the very fact that the measures which we have taken have been so successful, which justifies us in asking this Council to give us a continuance of those powers.

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" I do not propose to follow the Hon'ble Mr. Patel into the various details of the Part to which he has referred, because I think every one of the points which he has taken will be dealt with in the amendments that are to come before us.

" I would only say to the Hon'ble Mr. Sarma, as regards his remarks that we have got section 124-A. and so on, that the whole of our case lies in the fact that terrorism has made our ordinary judicial procedure impossible for dealing with this class of crime. Again, as to the Hon'ble Mr. Patel's remark that we could use the provisions of Chapter VIII of the Criminal Procedure Code, I would first of all point out that there is an amendment on the Agenda paper on which we shall discuss that very proposal or very much the same proposal, and that the same argument that I have already used applies here too, inasmuch as in the case of the Criminal Procedure Code you are bound by the ordinary laws of evidence and all those rules of procedure which, as I have explained, cannot be adopted in cases of this class.

" There is only one other point, my Lord, that I wish to refer to. The Hon'ble Mr. Sarma has thrown it in our teeth that we contemplate to use the provisions contained in Part II before they are necessary and under conditions when they are not necessary. I would only say that the conditions laid down for bringing Part II into operation are the result of the recommendation, which I think must carry conviction to a great many minds of the Rowlatt Committee. We venture to lay some stress on the desirability from every point of view of the Government being able to take mild measures early. The Rowlatt Committee emphasize the importance of this. Government have endeavoured to follow their recommendation ; they have endeavoured to provide some minor forms of restriction in this Part for a less dangerous state of affairs, and they have endeavoured to introduce reasonable safeguards. The question whether those forms of restriction are in their detail proper is a matter which will be dealt with when the various amendments concerning them come under discussion and I do not think, I need say any more now, my Lord, than that Government must oppose the amendment now before us."

12-20 P.M.

The Hon'ble Mr. M. A. Jinnah :—" My Lord, this Part of the Bill is, as I said on the very first occasion, to me abhorrent and shocking, and on that occasion, my Lord, I stated my reasons for it. I would not really have spoken in the Council on this motion of the Hon'ble Mr. Patel's more than by merely saying that I am strongly opposed to this Part of the Bill, and I would have done that, my Lord, for this reason, that I really feel that I cannot even trust myself to discuss this Part lest I may give vent to my feelings and my opinion, which I honestly say to this Council I cannot possibly express in words, namely, my repugnance for this Part of the Bill. But it is the first time that the Government side have tried to meet the real point in this debate, and that point having been made, I venture to make a few observations.

" The Hon'ble Sir Verney Lovett quoted me, but only portions of my reasons for opposing this Part II. Therefore, as he has quoted me, he does not quite correctly represent my position or the grounds of my position. But I will meet his point. And the point which he endeavoured to make was that there is real danger, and that being so, are we, as a Government, not entitled to enact this measure into law? Now, my Lord, that is the sole question which the Council has got to decide. If I may quote an authority—and I am quoting Blackstone who has been quoted by Lord Shaw (I am not quoting this as a judgment, but merely as a quotation from Blackstone and for convenience sake I am quoting it from his judgments). This is what he says :

' Blackstone is quite clear upon the practice of the Constitution. He searchingly treats the case both of liberty and life as tests both and equally of one and the same principle—the very principle which is under scrutiny in the present case. To bereave a man of life or by violence to confiscate his estate without accusation or trial would be so gross and notorious an act of despotism as must at once convey the alarm of tyranny throughout

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the whole kingdom ; but confinement of the person, by secretly hurrying him to jail where his sufferings are unknown or forgotten, is a less public and less striking and therefore a more dangerous engine of arbitrary government.'

" And this is, my Lord, the point.

' And yet sometimes when the State is in real danger, even this may be a necessary measure.'

" Therefore, my Lord, to stop here for a moment, this measure is justified by the Government on the ground that the State is in real danger. Now I shall proceed :

' But the happiness of our constitution is that it is not left to the executive power to determine when the danger of a State is so great as to render this measure expedient.'

" My Lord, I repeat this—What is happening here ? Who is determining that danger to the State here to-day ? I emphatically say, the Executive Government. The Hon'ble Sir Verney Lovett said ' If a danger was made out in my own country, my own countrymen would have no hesitation in passing a measure of this kind.' My Lord, I venture to say that we have the case of Ireland in front of us, and I am sure the Hon'ble Sir Verney Lovett knows more about Ireland than I do. Have you taken any steps of this kind in Ireland ? Are there not revolutionary movements ? Is Ireland not in danger ? Did you not find that in the midst of this war, when the Empire was in the throes of danger and death, Ireland was conspiring with your enemies and rebelled ? What has happened in India ? In India it is acknowledged that a large body of men are absolutely loyal. Because a few hundred men or a few thousand men have gone astray, and there again, my Lord, I make bold to say in this Council that wrong as their actions are, I again repeat what I said, that it is also due to your policy ; and because from this position you ask us to enact measures of this kind which are opposed to the teachings of history, which are opposed to the fundamental principles of the constitution, which are opposed to the fundamental principles of justice ; and says the Hon'ble Sir Verney Lovett that I admitted that it is commonsense, that if I give these powers to Government, the Government will secure a larger number of guilty persons. Of course, if you spread your nets with these arbitrary engines you will certainly get a larger number of the guilty ; but how many will you also take into that net of yours who are innocent ; and why should the Legislature give you such powers unless the State was in real danger, and what is the danger that you have made out ? That is the sole question. I shall proceed with my quotation, my Lord :—

' The authority is Parliament only or legislative power that whenever it sees proper can authorise the Crown, by suspending the Habeas Corpus Act for a short and limited time, to imprison suspected persons without giving any reasons for so doing.'

" Therefore, my Lord, if these powers are given to you, you will be imprisoning suspected persons, not necessarily guilty persons, and if you are going to suspect 500 people, I daresay in that 500 lot you may have some really guilty ones. But what about the innocent ? The Hon'ble Sir Verney Lovett, my Lord, on the last occasion gave us a barrowing account of those whose properties were robbed and those whose lives were taken away by some of these revolutionaries, and he said ' what about them ? '

" My Lord, I am equally anxious to protect them. I entirely agree with him that they are entitled to the protection of Government ; but they at any rate were there face to face with the person who assaulted them ; they at any rate had the chance of giving it back. But what about the innocents that will get into your net ? What chance have they except to rot in jail without a remedy ? My Lord, therefore, I quite agree, I quite admit that ; and I again say this to Sir James DuBoulay, who spoke on behalf of Government. I assure you that if I was convinced that the British rule was in danger, if I was convinced that there was a real danger to India, I shall have no hesitation, as I said, although in my own heart I shall be loath to give my sanction to a measure of this character, yet I shall do it. But I am not satisfied, my Lord, I am not satisfied that you have made out a case to ask us to place these powers in your hands. What will this be, my Lord ? We know that

[*Mr. M. A. Jinnah ; Dr. Tej Bahadur Sapru.*] [14TH MARCH, 1919.]

even the Star Chambers were condemned. They at least had the semblance of a judicial trial. Why were they condemned? They were condemned because, in the words of a great constitutional authority, Maitland, 'it was a court of politicians enforcing a policy, not a court of judges administering the law.' That is what you will constitute yourself, a court of politicians, and what is worse, even without the semblance of a trial as there was in the Star Chamber.

"My Lord, I do not wish to detain this Council any longer. I do not wish to repeat what I have said, but I really cannot understand, especially in view of the facts which were stated to this Council by the Hon'ble the Home Member, who said that these revolutionary movements—I am not quoting his exact words, but I believe I am correctly representing it—he said that these revolutionary movements were brought under hand to a very large extent; it is said that the Defence of India Act has done a great deal of good; it is also well known that large numbers of detenues have been released, that things are much better than they were. But Government say 'Oh they might at any time get worse; therefore please pass these laws.' I say, my Lord, that is again opposed to the very fundamental principle. Government say it might get worse. I say these powers can only be granted if Government really feel that there is imminent and real danger. Then you come to the Legislature and I am sure, as I said before, you will have the support of at least some representatives of the people, and I am sure that you will also have the support of the people themselves. By this what are you doing now? Unless I am wrong, and I am sure I am not wrong, the people are against this, and my Lord, I should like to see a Minister in England or the Government in England, however much they may be convinced of the wisdom of a measure like this, bringing a measure in Parliament; and my Lord, I should like to see Sir Verney Lovett as the Prime Minister. His Premiership will not be worth 24 hours, if he ever dared to bring such a Bill as this. Here the people are opposed and the representatives of the people are opposed: but say the executive Government 'We have got the welfare of the country at heart; we know your interests; we know your interests better, we know your welfare better than you understand it yourselves. We shall take these powers, and (to use again the words of the Hon'ble the Law Member) we are not going to surrender our considered judgment.' Well, if you think you are not going to surrender your considered judgment, I have not the power that you have. But I make bold to say that we are not going to surrender our considered judgment, and we say that you are wrong, and I hope that the consequences will be less disastrous than I expect."

12-30 P.M.

The Hon'ble Dr. Tej Bahadur Sapru :—"My Lord, when the Bill was introduced in this Council I ventured to characterise it as undiluted coercion. During the month that has elapsed since, I have most dispassionately applied my mind to a consideration of this Bill; and, my Lord, although one might find a possible excuse for altering the ordinary recognised rules of law so far as Part I is concerned, I think he would be a bold man who could assert that Part II has the remotest resemblance to any law in any part of the world. Now, my Lord, we have been talking during the last two days of the Irish Coercion Bill. So far as I have been able to analyse that Act of 1882, it seems to me that it is possible to institute a comparison between that Act and some of the provisions of Part I of the present Bill. But there the parallel ends. When you come to examine the provisions of Part II of this Bill, what do you find? You find that all pretence to conformity with recognised judicial forms is frankly given up, and you find that it is the opinion of the Local Government which really decides for the time being that a person is or has been actively concerned in a particular area in any dangerous movement. It is not as if you ask the investigating authority to decide first as to whether that man is or has been concerned in any dangerous act or has been connected with any dangerous movement. You first decide it for yourself: you say to the investigating authority: 'This is our belief; we

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believe that this man has been concerned in a dangerous movement, and now we want you to investigate.' My Lord, I venture to repeat again that is not complying with recognised judicial forms of inquiry. I say deliberately it is nothing short of mockery. Well, either the Local Government feels confident of its own opinion or it does not. If it feels so absolutely confident, why then waste the time of three valuable public servants? Why then ask that particular individual to go unaided by counsel before the investigating authority and take further risks of having to answer questions which he may or may not appreciate, and why then ask the investigating authority to submit his report to the Local Government when that Local Government may either accept or refuse to accept it? All that seems to me to be perfectly superfluous. Now, my Lord, the Hon'ble Sir Verney Lovett has given us again this morning a very graphic picture of the sad condition of Bengal. My Lord, I do not dispute those facts. I will assume for the sake of argument that every single fact given by Sir Verney Lovett is absolutely correct; still the question which arises is, do you think that by providing these remedies you would be able to kill the mischief that has arisen in Bengal?

"What has been our experience during the last twelve years? Have you not come time after time to this Council and said: 'We find this law is inadequate, we find we cannot carry on the administration effectively, we find we cannot cope with the growing mischief, please give us more powers.' You have come every now and again with requests like this to the Council and the Council has rightly or wrongly complied with your request? What do we find now? You say: 'Well we have not been able to carry on the administration effectively.' The Hon'ble Sir James DuBoulay said: 'We have been so successful in the past that we are encouraged to ask you to continue a measure of this character.' Well I say with all respect to Sir James DuBoulay: 'Neither have you been successful in the past nor will you be successful with this measure in bringing about that result.' I say deliberately that you cannot possibly ignore the lessons of history. In England ever since 1882 you have had Coercion Acts, passed for Ireland. Have they solved the Irish questions? Has Ireland been reconciled, has Ireland not given its answer at a time when everyone expected that Ireland would have stood by England? Coercive measures have never succeeded in history, they may have satisfied the administration for the time being, they may enable the administration to imagine that it has been able to cope with a dangerous movement, but the dangerous movement is there and will be there in spite of coercive measures.

"My Lord, there is only one name to which I will refer. I do so with great pleasure, because so far as that name is concerned, my Hon'ble friend Sir Verney Lovett agrees that great weight is to be attached to it. I refer to Sir Narayan Chandravarkar. Sir Verney Lovett referred to the report of Sir Narayan Chandravarkar and Mr. Justice Beachcroft in support of his position. May I ask Sir Verney Lovett to read the letters of Sir Narayan Chandravarkar which have appeared recently in the 'Times of India.' If Sir Narayan Chandravarkar is to be quoted as an authority for the position that Sir Verney Lovett has taken, may I ask the Council to remember what this learned Judge has to say after having gone through the papers? He has publicly said of this measure that the remedy you are providing will prove worse than the evil it is intended to cure. My Lord, it is not for me to say what other things you may do, but I can tell you that the provisions of Part II will never be acceptable. Much as I appreciate the desire of the Government, much as I sympathise with the Government in its desire to give protection and security to its servants, and to its subjects, much as I should like to co-operate with them in everything that seems reasonable, I think, my Lord, I owe it to you, I owe it to my conscience, to say that so far as Part II is concerned, its provisions will never be accepted by Indians, whether they are Extremists or whether they are Moderates."

The Hon'ble Mr. Surendra Nath Banerjea:—"My Lord, reference has been made to the condition of Bengal by some of the speakers. I feel that it is my duty to make a few observations with regard to that condition,

[*Mr. Surendra Nath Banerjea.*]

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and to show how far improvement may be secured by the provision which it is now proposed to enact into law. My Lord, I think it is admitted by all the upholders of official policy, as well as by its Indian critics, that the condition of Bengal has improved. I think this is admitted and it can be proved by a reference to facts and figures. As I had observed the other day, and the statement was not challenged by my Hon'ble friend the Home Member, that whereas the number of detenus this time last year was about one thousand, there are now less than four hundred. That is to say the condition of Bengal has so far improved that the Government has felt that it is in a position to release nearly 2-3rds of the number of the detenus, and not only that, but the conditions of their confinement have been very materially improved and relaxed; and the question has been asked in this Council in the course of the debate to which we have been listening, what may be the causes of this improvement? Here, again, we have got two versions. The popular version is that the Reforms scheme and the policy of the Government have had a large share in the process of tranquillising. My Hon'ble friend Mr. Chanda the other day read out a letter, I think from a person in confinement in the Andamans, a revolutionary. He distinctly said—and these revolutionaries are not in the habit of dissembling their ideas and convictions—that the Reform proposals with which the honoured name of your Excellency will for ever be associated, have had a mollifying effect on the situation. I have not the slightest doubt that this conciliatory policy has had an excellent effect, but whatever it may be, whether it be the policy of conciliation or whether it be the policy of coercion, or whether it be the joint operation of these two policies, the improvement is there and no one can question or gainsay that that is the common ground upon which we and the authorities take our stand. Let us apply that as a test by which to judge of this Bill. If the condition of Bengal is good, if the condition of Bengal has improved and is fairly satisfactory, is there any justification for this Bill or at any rate for this Part of the Bill, which admittedly is the most objectionable? Bengal is the greatest sinner in this matter, the Punjab occupies the next place. Well that being so, I think the position of Bengal is a crucial consideration in this matter.

“The circumstances have changed, and therefore the recommendations of the Rowlatt Committee do not maintain the same ground as they did last year. And if that be so, I maintain that a law largely based upon these recommendations ought not to be accepted by this Council. My Lord, I am quite sure if there was any danger, any real menace to the State, this Council would be unanimous in supporting any proposal, any law that you might think fit to enact. The safety of the State is the supremest of all considerations, *salus civitatis suprema lex*. But the safety of the State is not the consideration here, the safety of the State is not involved here, therefore, your drastic provision is altogether out of proportion to the requirements of the situation, and it may do harm, it is bound to do harm, creating an atmosphere of uneasiness and excitement. It has already produced an atmosphere of conflict and controversy; it has already generated a large measure of alarm, anxiety and apprehension in the public mind. Is it desirable, is it expedient, ought not the Council to pause and hesitate before it enacts this Bill into law? My Lord, this Council has never shown the smallest hesitation in enacting such laws as you thought necessary for the ends of the administration, for the pacification and the tranquillising of the country. You passed the Seditious Meetings Act in 1910; you passed the Press Act; you passed the Criminal Law (Amendment) Act, you passed the Defence of India Act, was there any serious opposition in this Council on those occasions similar to the one which you are now witnessing? Is it not unique, is it not something which had never happened in the history of this country? Have you ever had such a large number of amendments, about 187 or so? Was there a midnight sitting, members going to sleep on the benches? It was a unique thing which never happened in the history of this Council, and you are enacting this measure in a half somnolent condition. What will the country say to it? I believe it will add to the anxieties, to the fears and the excitement it has already produced. Therefore, my Lord, having regard

[14TH MARCH, 1919.] [*Mr. Surendra Nath Banerjee; Sirdar Sundar Singh Majithia; Mr. K. V. Rangaswamy Ayyangar; The President; Sir Verney Lovett.*]

to the volume of opposition that has been awakened and to the fact that such opposition is unique in the history of this Legislative Council, and having regard to the fact that there is really no necessity for a drastic piece of legislation of this kind, and in view of the altered conditions of Bengal, I do implore your Excellency's Government to reconsider the situation and to give up at least this Part which seems to be the most offending part of this Bill."

The Hon'ble Sirdar Sundar Singh Majithia:—^{12-55 P.M.} "My Lord, I do not want to express any opinion on the provisions of Part II of the Bill, but what I am concerned at present is, about certain remarks which fell from my Hon'ble friend Sir Verney Lovett about the members of my community who had returned from Canada and who, I am sorry to say, had been led astray by clever persons under the grievances and the hardships and suffering they had to undergo in their self-sought exile from their country, of being separated from their families and kith and kin by the laws of that country. It is no wonder then, that smarting under these grievances they were easily misled from their established traditions. My community, my Lord, has met with a merited measure of praise from the Rowlatt Committee, who in paragraph 137 say that in the Punjab 'the most martial section is the Sikh which, during the present war with less than one-hundredth of the population, has supplied about one-sixth of the fighting forces of the Indian Empire.' The services of my community from the time of their connection with the British are proof positive of what this small, though important, community has done in the past. The various fields of battle red with the blood of the community is a living testimony and will ever remain so of the loyalty of a community to which I have the honour to belong. You can, therefore, imagine, my Lord, how grieved I am at the allusion that the Sikh *Ghadr* conspirators were concerned in the troublesome times in my province. My friend forgets that many of these people had totally estranged themselves from the Sikh religion and ideals of the community. The Rowlatt Committee admits these Sikh conspirators to be 'ignorant peasants who have been misled by Har Dayal' who by the way has now turned a new page in his life and become a Home Ruler. No wonder then that these ignorant people were misled by clever people who wanted to serve their own ends and who played upon the real grievances of these simple persons. But what do we find further in the report? A deputation of the leading Sikhs came forward to assist the authorities to deal with their kith and kin, and in paragraph 142 of their Report, the Rowlatt Committee say:—

'On the 31st January 1916, the Punjab Government wrote: 'The returned emigrants among the Sikhs are reported to be settling down, and the feeling among the Sikhs generally is reported to be more satisfactory than at any time for some years. The gallant behaviour of Sikh regiments at the front has done much to restore *amour propre* of the community which was apprehensive that its good name would suffer from the crimes of the returned emigrants

The Hon'ble Mr. K. V. Rangaswamy Ayyangar:—"I beg to rise to a point of order. May I know, your Excellency, if there is any connection of all this with the amendment before the Council?"

His Excellency the President:—"Yes, I am waiting to hear what it has got to do with the amendment."

The Hon'ble Sir Verney Lovett:—"I merely wish to make a personal explanation. All I wished to say was that I merely referred to the Sikh conspirators of the *Ghadr* party who joined the attempt of a secret outbreak in 1915. No one is more desirous than I am of doing entire justice to the splendid loyalty and spirit of the Sikh community as a body."

The Hon'ble Sirdar Sundar Singh Majithia:—"My point, my Lord, is simply this, that many of these people were not Sikhs at all."

[*The President ; Mr. V. J. Patel ; Sir William Vincent ; Mr. Kamini Kumar Chanda.*] [14TH MARCH, 1919.]

His Excellency the President :—" Yes, but the Hon'ble Member must adhere to the amendment before the Council. He is now entirely off the amendment."

The Hon'ble Mr. V. J. Patel :—" I have nothing more to add, my Lord."

The motion was put and the Council divided as follows :—

<i>Ayes—21.</i>		<i>Noes—35.</i>	
The Hon'ble	Sir Gangadhar Chitnavis.	His Excellency the Commander-in-Chief.	
"	" Mr. S. N. Banerjee.	The Hon ble	Sir Claude Hill.
"	" Raja of Mahmudabad.	"	Sir Sankaran Nair.
"	" Dr. T. B. Sapru.	"	Sir George Lowndes.
"	" Pandit Madan Mohan	"	Sir Thomas Holland.
"	" Malaviya.	"	Sir William Vincent.
"	" Mr. S. Sastri.	"	Sir James Meston.
"	" Mr. R. Ayyangar.	"	Sir Arthur Anderson.
"	" Mr. B. N. Sarma.	"	Sir Verney Lovett.
"	" Mir Asad Ali, Khan Bahadur.	"	Mr. H. F. Howard.
"	" Sir Dinshaw Wacha.	"	Sir James DuBoulay.
"	" Mr. V. J. Patel.	"	Mr. A. H. Ley.
"	" Mr. M. A. Jinnah.	"	Mr. W. M. Hailey.
"	" Sir Fazulbhoj Currimbhoy.	"	Mr. H. Sharp.
"	" Rai Sitanath Ray Bahadur.	"	Mr. R. A. Mant.
"	" Maharaja Sir M. C. Nandi.	"	Maj-Genl. Sir Alfred Bingley.
"	" Rai Krishna Sahay Bahadur.	"	Sir Godfrey Fell.
"	" Raja of Kanika.	"	Mr. F. C. Rose.
"	" Khan Bahadur Mian Muham-	"	Mr. C. H. Kesteven.
"	" mad Shafi.	"	Mr. D. de S. Bray.
"	" Mr. G. S. Khaparde.	"	Lieut.-Colonel R. E. Holland.
"	" Rai B. D. Shukul Bahadur.	"	Surg.-General W. R. Edwards.
"	" Mr. K. K. Chanda.	"	Mr. G. R. Clarke.
		"	Mr. H. Moncrieff Smith.
		"	Mr. C. A. Barron.
		"	Mr. P. L. Moore.
		"	Mr. M. N. Hogg.
		"	Mr. T. Emerson.
		"	Mr. E. H. C. Walsh.
		"	Mr. C. A. Kincaid.
		"	Sir John Donald.
		"	Mr. P. J. Fagan.
		"	Mr. J. T. Marten.
		"	Mr. W. J. Reid.
		"	Mr. W. F. Rice."

The amendment was therefore negatived.

[At this stage the Council adjourned for Lunch till 2-15 P.M.]

2-15 P.M.

The Hon'ble Sir William Vincent :—" My Lord, I move that clause 20, as amended by the Select Committee, stand part of the Bill."

The Hon'ble Mr. Kamini Kumar Chanda :—" My Lord, I beg to move that in clause 20 for the words 'in Council' the words 'with the consent of the Legislative Council of India' be substituted.

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[*Mr. Kamini Kumar Chanda ; Mr. V. J. Patel ;
Mr. G. S. Khaparde ; Sir William Vincent ;
The President ; Rai Bahadur B. D. Shukul.*]

"I will not make any speech, my Lord. This matter was argued yesterday. The point we contend for is, that under the peculiar circumstances of this measure, it is desirable that the Governor General should receive the consent of this Legislative Council before a notification is issued under this section.

I beg to move this amendment."

The Hon'ble Mr. V. J. Patel:—"My Lord, as I have an amend- 2-17 P.M.
ment, I rise to support the amendment of my Hon'ble friend Mr. Chanda and merely desire to add this that, whatever may be said for not taking the sanction of the Legislative Council with regard to the provisions of Part I before issuing a notification, there is a good deal to be said in favour of taking such sanction in connection with Part II, because under Part I a man is to be put on his trial before a special tribunal. Under Part II, however, there is no such thing. It is necessary, therefore, that the representatives of the people should be given an opportunity of expressing their opinion on the question whether a notification under the provisions of Part II should issue or not."

The Hon'ble Mr. G. S. Khaparde:—"My Lord, I have got an amendment of the same kind. The reasons have been given by Hon'ble speakers already, so I do not propose to repeat them."

The Hon'ble Sir William Vincent:—"My Lord, I dealt with this question at some length yesterday, and I do not propose to repeat what I said then ; but, for the reasons given in the case of the previous amendments, which apply equally to this one, I must oppose the amendment."

The Hon'ble Mr. Kamini Kumar Chanda:—"I have nothing more to add, my Lord."

The motion was put and negatived.

His Excellency the President:—"I think, Mr. Patel, you do not
* 'That in clause 20 after the words 'he wish to press your amendment.'*
may' the words 'with the previous approval of
the Indian Legislative Council' be inserted."

The Hon'ble Mr. V. J. Patel:—"No, I do not."

His Excellency the President:—"Nor you, Mr. Khaparde?"

* 'That in clause 20 after the words 'he may'
the words 'with the concurrence of the Indian
Legislative Council' be inserted.'

The Hon'ble Mr. G. S. Khaparde:—"No, my Lord."

The Hon'ble Rai Bahadur B. D. Shukul:—"Your Excel- 2-19 P.M.
lency, before I move this amendment formally, I beg to point out that I have made an omission in the second part of the amendment. Will your Lordship allow me to have it corrected?"

His Excellency the President:—"What are you referring to?"

The Hon'ble Rai Bahadur B. D. Shukul:—"The second part of the amendment reads :—

'If within the period of 14 days after the notification has been laid before the Indian Legislative Council, and a Resolution is carried by the Council, then, etc.'

"Between the words 'Council' and 'then', there ought to have been the words 'that such a notification shall not continue in force'.

● "This is an omission : I cannot say whether it is due to a slip of the pen or a mistake in printing, but it is a clerical error after all."

[*Sir William Vincent; The President; Rai Bahadur B. D. Shukul.*] [14TH MARCH, 1919.]

The Hon'ble Sir William Vincent:—"My Lord, I am informed that the amendment in the Agenda is exactly as proposed by the Hon'ble Member."

His Excellency the President:—"Do you raise any objection?"

The Hon'ble Sir William Vincent:—"I am afraid I cannot hear the Hon'ble Member."

His Excellency the President:—"I understand you wish to put in certain words?"

The Hon'ble Rai Bahadur B. D. Shukul:—"Yes, my Lord. I wish to put in these words 'that such a notification shall not continue in force' between the words 'carried by the Council' and 'then.' Without these words the clause will not be complete."

His Excellency the President:—"He means 'and a Resolution is carried by the Council that such a notification shall not continue in force, then such notification shall not continue in force, etc.' Go on, Mr. Shukul."

The Hon'ble Rai Bahadur B. D. Shukul:—"My Lord, I beg to move the following amendment:—

'That to clause 20 the following proviso be added:—

'Provided that such notification shall be laid before the Indian Legislative Council within seven days after the making thereof if the said Council is then sitting and if not sitting, within seven days after the next meeting of the Indian Legislative Council. If within the period of 14 days after the notification has been laid before the Indian Legislative Council and a resolution is carried by the Council that such notification shall not continue in force, then such notification shall not continue in force, but shall be deemed to have expired. When such notification expires the powers conferred by this Act shall cease to be in force.'

"My Lord, it is not concealed from you what alarm this Bill has created in the country, and particularly Part II. My Hon'ble friends, the previous speakers, have already pointed this out, and it was for these reasons that they asked for the deletion of this Part. The next best was asked for by my Hon'ble friends Messrs. Khaparde and Patel, but this also has not been conceded. This is the third best that I am now asking for.

"My Lord, the object of this amendment is practically the same as that of the amendment just moved by my Hon'ble friends Messrs. Patel and Khaparde, and I fully associate myself with all that they have said on the subject, particularly as regards the probable danger of giving the Executive an altogether free hand in a matter so serious and delicate as this. My Lord, Part II contains provisions of a very drastic nature. Thereby we are substituting an executive inquiry for a judicial trial, and further arming the executive with extraordinary powers to take away the rights and liberties of the people. The interest of the whole country as also of Government demands that such an action of the Executive Government should be scrutinised and adequate safeguards imposed upon their action especially in a matter which involves the abrogation of all the accepted principles of British law and justice.

"It is a sound maxim of politics as enunciated by Lord Macaulay, that eminent English Jurist, that 'since we cannot, without the risk of evil from which the imagination recoils, employ physical force as a check on misgovernment, it is evidently our wisdom to keep all the constitutional checks on misgovernment in the highest state of efficiency to watch with jealousy the first beginning of encroachment and never to suffer irregularities even when harmless in themselves to pass unchallenged lest they acquire the force of precedents' It is, my Lord, such a constitutional check upon the executive action of the Government that I wish to be imposed. I do not ask the Government to accept any novel principle of law or practice; rather, I urge upon them to bring the provisions of this law into conformity with the law and

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practice as obtaining in the United Kingdom and Ireland. The provision which I want to be inserted in this section already finds place in the Criminal Law and Procedure (Ireland) Act, 1837 (50 and 51 Vict., ch. 20) in clause 6 which reads thus :

‘(2) A copy of every special proclamation shall be laid before each House of Parliament within seven days after the making thereof, if Parliament is then sitting and if not, within seven days after the next meeting of Parliament.’

“It also provides that—

‘(5) When a special proclamation expires or is revoked, the powers conferred by the seventh section of this Act shall for the time being cease to be in force in respect of the association or associations as to which such special proclamation has expired or been revoked, etc., etc.’

“Well, my Lord, if such is the law in Ireland why should not a similar provision be made here in this Act? My suggestion would not cause any inconvenience to the executive, as the executive will be quite at liberty to take action under this section should a case of emergency arise, even without any previous reference to the Legislative Council, but what I am very particular about is that the executive should be under an obligation to submit their proposals and notification to the Legislative Council. The matter, my Lord, is so serious, so grave, so disquieting, involving as it does a question of life and death to the people, that it is but proper that their accredited representatives, your Councillors, should have an opportunity of discussing the *pros* and *cons* of the whole question and be convinced of the necessity of the extraordinary legislation you deem necessary in order to meet extraordinary circumstances. My Lord, you should not be suspicious of the non-official members of your Council at least that they will not support you in the nick of time. The past record of this Council should encourage you, I think, to have confidence in us. During the war time whatever stringent and repressive measures you proposed, they received our unanimous consent and support, and on no previous occasion have the non-official members of this Council failed you at any critical moment. It is only a few months back that you asked us to vote for 45 millions of the war expenditure and left the decision to us, and what was the result? We approved of it and did so against the wishes of the people of the country and with the full knowledge that a poor country like India could but ill-afford to incur that huge expenditure. So, my Lord, you have no reason to be nervous on that account. Have confidence in your Legislative Council and take it from me, my Lord, that the Council will not fail you. Rather by enlisting public opinion on your side you will be strengthening your own hands, and the operation of the Act will be very much facilitated. Certainly it would be a distinct advantage to the executive Government if their action were confirmed by the Legislative Council, as they would then have the support of the representative opinion of the people at their back.

“With these words, my Lord, I move this amendment and hope it will be accepted.”

The motion was put and negatived.

The Hon'ble Rao Bahadur B. N. Sarma:—“My Lord, I have fully discussed already both yesterday and this morning my reasons in support of this amendment, which I beg to formally move. 2.30 P.M.

“That to clause 20 the following provisos be added :—

‘Provided that no action shall be taken by the Governor General in Council, without giving the Indian Legislative Council or the Legislative Council of the province in respect of which such a notification is proposed to be made an opportunity of expressing its opinion by a resolution passed on the subject.

‘Provided further that such notification shall at any time after the expiry of one year from the date thereof be withdrawn on the recommendation of the Indian Legislative Council or the Legislative Council of the province in respect of which it may have been made by a resolution passed by three-fifths of the members of either of the said Councils.’

[*Rao Bahadur B. N. Sarma ; Mr. J. J. Patel ;* [14TH MARCH, 1919.]
Mr. Kamini Kumar Chanda ; The President.]

"This is a preventive measure, where the scheduled offences are not yet prevalent, the amendment is suggested to ensure that the people should have due warning and that the Council should have an opportunity of expressing its opinion. I believe I need add no further argument in support of my amendment."

'The motion was put and negatived.

2-34 P.M.

The Hon'ble Mr. V. J. Patel :—"My Lord, I beg to move—

'That in clause 20 for the words 'scheduled offences' the words 'offences against the State' be substituted.'

"The amended clause would read thus :—

'If the Governor General in Council is satisfied that anarchical or revolutionary movements, which are in his opinion, likely to lead to the commission of offences against the State, are being extensively promoted in the whole or any part of British India, etc. etc.'

"My Lord, in the Bill as introduced in this Council, clause 20 contained the words 'offences against the State.' The offences against the State are 10 or 11 in number according to the Indian Penal Code. The scheduled offences, my Lord, are numerous. This change has been made by the Select Committee. We have been told times out of number that the Select Committee have made several alterations in the Bill as it stood when introduced. I grant that they did make several alterations in the Bill; but I contend, my Lord, that all those amendments are on non-essentials. The only amendment on any important point is the one that we are now considering.

"It is a boon that comes to the country from the Select Committee, call it a concession if you like; and I on behalf of the country respectfully decline to accept that boon or that concession. I say, please put us back where we were when the Bill was introduced, and we shall be thankful to the Select Committee and your Excellency's Government and this Council too."

2-35 P.M.

The Hon'ble Mr. Kamini Kumar Chanda :—"My Lord, I have got the same thing in slightly different language, and think that if my Hon'ble friend, Mr Patel will just consider the point he will see that the words in my amendment ought to be accepted in preference to his amendment. My amendment is :—

'That in clause 20 for the words 'scheduled offences' the words 'offences under Chapter VI (other than an offence under section 124-A) and sections 131 and 132 of the Indian Penal Code' be substituted.'

"My Lord, 'scheduled offences' occurs in the original Bill in this clause and my Hon'ble friend evidently wants this reinstated; but there is another thing; when this term found place in this clause in the original Bill there was the definition of 'scheduled offence' given in clause 1 where we find that scheduled offence is 'Any offence under Chapter VI (i.e., including 124-A) and sections 131 and 132 of the Indian Penal Code.' But in revising this Bill the Select Committee have omitted the definition of scheduled offences, and in the list of scheduled offences they have inserted about 50 offences as I described it the day before yesterday. Under these circumstances, by reason of the fact that a new definition of scheduled offences has been inserted in the Bill and it will be necessary to adopt the definition which I have suggested in my amendment in place of 'scheduled offences' of my Hon'ble friend, Mr. Patel. With these remarks, I move my amendment."

His Excellency the President :—"Do you accept it, Mr. Patel?"

The Hon'ble Mr. V. J. Patel :—"I have no objection, my Lord, to accepting it."

His Excellency the President :—"Do you withdraw your amendment in favour of Mr. Chanda?"

[14TH MARCH, 1919] [*Mr. V. J. Patel; Sir William Vincent; Mr. Kamini Kumar Chanda; The President.*]

The Hon'ble Mr. V. J. Patel:—"I would rather move the amended amendment."

The Hon'ble Mr. Chanda's amendment was put and negatived.

The motion that clause 20 as amended by the Select Committee stand part of the Bill was put and agreed to.

The Hon'ble Sir William Vincent:—"My Lord, I move that clause 21 as amended by the Select Committee stand part of the Bill."

The Hon'ble Mr. Kamini Kumar Chanda:—"May I draw your Lordship's attention to No. 95? It is really a part of this amendment, and I think it ought to go with it. No. 88 deals with the whole clause and 95 with one part of it."

His Excellency the President:—"Do you wish to reserve your remarks on this amendment till you come to 95?"

The Hon'ble Mr. Kamini Kumar Chanda:—"I want to move these together. It is the same clause; I do not know how this came to be separated from the other."

His Excellency the President:—"I do not know whether any embarrassment will be caused by putting these two amendments together."

The Hon'ble Mr. Kamini Kumar Chanda:—"I think it will remove embarrassment."

His Excellency the President:—"Well, you must take it upon your own head."

The Hon'ble Mr. Kamini Kumar Chanda:—"My Lord, then I move this amendment:— 2-50 P.M.

That in clause 21 (1) for the words 'by order in writing containing a declaration to that effect give all or any of the following directions, namely, that such persons' the following shall be substituted:—

Either itself or through any officer authorised in that behalf apply to the investigating authority hereinafter mentioned having jurisdiction in the area concerned for an order giving directions specified either in clause (a) or in clauses (b) to (e) or in any one of those clauses against any person, and such investigating authority after taking such application into consideration and such other or further materials if any which it may call for may pass an order either calling upon such person to show cause within a certain time named by it why he should not carry out such directions or pass an order calling upon him provisionally to carry out such direction or directions and show cause why such order should not be made absolute.

'(a) And in the same clause—for the word 'shall' in sub-clause (a) the words 'to execute' be substituted and the word 'execute' be deleted.

'(b) For the word 'shall' in sub-clauses (b) to (e) when that word occurs for the first time the word 'to' be substituted.

'(c) In sub-clause (d) the words 'in the opinion of the Local Government' be deleted and the word 'reasonably' be inserted before the word 'calculated'.

'That in clause 21 (1) for the words 'give all' the words 'give the directions in clause (a)' and for the words 'following directions' the word 'directions' in clauses (b) to (e) be substituted.'

"If these amendments are incorporated in the clause, my Lord, it will read like this:—

'21 (1) Where, in the opinion of the Local Government, there are reasonable grounds for believing that any person is or has been actively concerned in such area in any movement of the nature referred to in section 20, the Local Government may either itself or through any officer authorised in that behalf, apply to the investigating authority hereinafter mentioned having jurisdiction in the area concerned for an order giving directions specified either in clause (a)

[*Mr. Kamini Kumar Chanda ; Rao Bahadur B. N. Sarma.*] [14TH MARCH, 1919.]

or in clauses (b) to (e) or in any one of those clauses against any person, and such investigating authority after taking such application into consideration and such other or further materials, if any, which it may call for may pass an order either calling upon such person to show cause within a certain time named by it why he should not carry out such directions or pass an order calling upon him provisionally to carry out such direction or directions and show cause why such order should not be made absolute.

(a) to execute within such period as may be specified in the order a bond with or without sureties undertaking, for such period not exceeding one year as may be so specified, that he will not commit, or attempt or conspire to commit, or abet the commitment of, any offence against any provision of the law which is referred to in the Schedule ;

(b) to notify his residence and any change of residence to such authority as may be so specified ;

(c) to remain or reside in any area in British India so specified :

Provided that, if the area so specified is outside the province, the concurrence of the Local Government of that area to the making of the order shall first have been obtained ;

(d) to abstain from any act so specified which is reasonably calculated to disturb the public peace or is prejudicial to the public safety ; and

(e) to report himself to the officer in charge of the police-station nearest to his residence at such periods as may be so specified.'

"My Lord, I shall confess at once that the object of this amendment is to destroy the principle of the Bill. My object is to take away the machinery by which you propose to arm the executive with powers of the judiciary to punish a man yourself and then call upon an investigating authority to inquire into the matter. I need not dilate upon this at any length ; it has been more than once dilated upon. My object, my Lord, is to maintain, to establish permanently the British tone of administration of justice, not of the administration—that is a phrase I do not understand, it is unintelligible to me as I said in the evidence before the Royal Commission—but I wish to maintain the British tone of administration of justice.

"I said in my evidence before the Commission that we wish to maintain the British tone of justice, and my amendment is drawn up with that object. This clause is designed to arm the executive with power. It says :—

' (b) shall notify his residence and any change of residence to such authority as may be so specified,

(c) shall remain or reside in any area in British India so specified,

(d) shall abstain from any act so specified which in the opinion of the Local Government is calculated to disturb the public peace or is prejudicial to the public safety ; and

(e) shall report himself to the officer in charge of the police-station nearest to his residence at such periods as may be so specified.'

"Now, my Lord, I maintain that the circumstances have changed from what they were formerly. I put it to the Council, are the recommendations which might have been suitable twelve months ago suitable now ? The circumstances which gave rise to the law have changed and therefore the recommendations of the Committee do not maintain their same force, to put it as low as that, as they did last year. Then there is a point which seems to have inadvertently come in. You say in clause 21 'where in the opinion of the Local Government . . . the Local Government may by order in writing containing a declaration to that effect give all or any of the following directions :—(a) (b) (c) (d) and (e).' Now the man will come under the orders from (b) to (e), then what is the necessity of the order under (a) ? I do not think I need say more on the point."

2-52 P.M.

The Hon'ble Rao Bahadur B. N. Sarma :—"My Lord, I think it would be convenient at this stage if we could clearly understand whether there is any chance of Government accepting the principles upon which a number of our amendments are based. It will be time enough to discuss them if the principles

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[*Rao Bahadur B. N. Sarma; Sir William Vincent; Mr. V. J. Patel; Sir George Lowndes.*]

are accepted. I take it, my Lord, that the first part of this amendment deals with the question as to whether an investigation should precede the *interim* order of the Government or succeed it. It is the first part of the amendment. A large number of us are of opinion that it would be safer and in consonance with the expediency of the matter if the Government armed themselves with the opinion of the investigating authority before it passed an order of its own on the subject. The accused person would be prejudiced to a certain extent by reason of the *interim* order of such an authoritative body as the Local Government. Practically the same materials which the Government has in its possession upon which to pass its orders will be placed before the investigating authority; therefore it will be a mere repetition of the procedure adopted with reference to the Rowlatt Committee. The Government had certain materials on hand; they had the opinions of the Local Government

The Hon'ble Sir William Vincent:—"May I rise to make a 2-54 P.M. personal explanation? The Hon'ble Member said it would be helpful if I gave certain information. I am prepared to accept an amendment on the lines of the Hon'ble Mr. Sastri's amendment No. 89, it corresponds very nearly with the Hon'ble Mr. Patel's amendment No. 90 and provides that the Local Government before making a preliminary order should lay the papers before a judicial officer. I may say, however, that we do not propose to convert the investigating authority into a judicial authority."

The Hon'ble Mr. V. J. Patel:—"My amendment is similar to the Hon'ble Mr. Sastri's. Will the Hon'ble the Home Member say if he has any objection to have mine instead of Mr. Sastri's?"

The Hon'ble Sir William Vincent:—"I have accepted Mr. Sastri's; it is the one that seemed most suitable."

The Hon'ble Rao Bahadur B. N. Sarma:—"May we still suggest that the Government should be pleased to consider whether they will act on the recommendations of the investigating authority. I am suggesting that it may be inconvenient to the investigating authority as well as to the accused person to have two decisions against him instead of one as is proposed in the Bill. The Local Government would place the materials before the Sessions Judge or an officer of that standing. The only object served thereby would be to weigh the evidence and matters of that description. I take it that the Local Government would have many officers who are accustomed to weigh evidence and who know as much law as an ordinary Sessions Judge. There is also the difficulty that the learned Sessions Judge would have only an *ex-parte* statement made before him and not the materials furnished by both sides and, therefore ordinarily he would arrive at practically the same conclusion as the Local Government, that is the Local Government would be fortified by the previous recommendation of the Sessions Judge."

The Hon'ble Sir William Vincent:—"I was asked by the Hon'ble Member to give an explanation on a point and when I do so he proceeds to base his arguments on an amendment which has not yet been moved."

The Hon'ble Rao Bahadur B. N. Sarma:—"I am only asking the Hon'ble the Home Member to consider whether it is possible to extend the concession further, and instead of taking the opinion of the Sessions Judge, we think the Government might take the opinion of the investigating authority."

The Hon'ble Sir George Lowndes:—"The Hon'ble Member is not entitled to speak on an amendment which is not before the Council. The amendment before the Council is that moved by the Hon'ble Mr. Chanda."

[*Rao Bahadur B. N. Sarma; Khan Bahadur Mian Muhammad Shafi.*] [14TH MARCH, 1919.]

The Hon'ble Rao Bahadur B. N. Sarma:—"I shall confine myself to the point. It really is whether any advice is to be taken by the Local Government prior to passing its order. That is one point, the other is whose advice is to be taken? I say that previous advice should be taken before an order is passed by the Local Government. I ask for the acceptance of that principle. I go further and say that the principle would be practically nugatory unless it be the opinion of a person who can weigh the materials on both sides and then come to a decision and advise the Government as to what is to be done. I do not want a double procedure and a triple procedure merely lengthening the proceedings and doing no good to anybody. I want a simple procedure, a practicable procedure, a speedy procedure, a procedure that is likely to attain the objects which we have in view. Go straight to some authority, get as speedy a trial as possible, let the Local Government make up its mind and let the decision be final for the purposes of this Court and I can understand it: I therefore request that that principle which is embodied in the first part of the Hon'ble Mr. Chanda's amendment may be accepted."

2-56 P.M.

The Hon'ble Khan Bahadur Mian Muhammad Shafi:—"My Lord, I would advise my friend, Mr. Chanda, to withdraw his amendment in favour of the amendment which stands in the name of my Hon'ble friend, Mr. Sastri, and my reason is a very simple one. The idea embodied in the Hon'ble Mr. Chanda's amendment was very carefully considered by some of us at the time when the Hon'ble Mr. Sastri's amendment was drafted, and of the two courses proposed, one by Mr. Chanda and the other by Mr. Sastri, the one proposed by Mr. Sastri was preferred for a very obvious reason to that which the Hon'ble Mr. Chanda proposes, that before action is taken under Part II, the Local Government shall move the investigating authority to pass, so to speak, an *ad interim* order before the final inquiry is held and the order is passed. Now the danger of this procedure is an obvious one. If the Local Government places all the material in its possession before the investigating authority, and the investigating authority after careful consideration of those materials passes an *ad interim* order, it may to a certain extent have prejudged the accused person who is to be dealt with under Part II. While if the course suggested by Mr. Sastri is adopted, the Local Government will place the material in its possession before the District and Sessions Judge and take his opinion thereon, and after having taken his opinion it will pass an *ad interim* order. So that in resorting to the procedure suggested by Mr. Sastri the person to be proceeded against is in no way prejudged so far as his ultimate enquiry into the case by the investigating authority is concerned, and I am sure that my Hon'ble friend will see that it is far better that the case should be placed before the investigating authority without the investigating authority having any preconceived ideas whatsoever with regard to his case rather than they should prejudge him before dealing with it. And I would also request my friend, Mr. Patel, to withdraw his amendment in favour of that of the Hon'ble Mr. Sastri for a very simple reason. He would make the action of the Local Government depend on the previous approval of the District and Sessions Judge of the district. Now the District and Sessions Judge of the district to which the person concerned may belong obviously is in touch with the local atmosphere which may possibly, I say possibly, prejudice his case. There is the danger of the District and Sessions Judge knowing something about his case before he gives an opinion on the requisition of the Local Government. Therefore it is far better that the Local Government may, if it thinks fit, be in a position to consult the District and Sessions Judge other than the district judge of the place to which the accused person may belong, than that the Local Government should by Statute be compelled to consult only the district judge of the district in which the accused person resides. I hope my Hon'ble friend, Mr. Chanda, will, on consideration of the point I have placed before him, withdraw his amendment in favour of the Hon'ble Mr. Sastri's amendment."

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[*Mr. V. J. Patel ; The President ; Mr. Kamini Kumar Chanda ; Mr. Srinivasa Sastri.]*

The Hon'ble Mr. V. J. Patel:—" My Lord, as a reference has been made to my amendment by the Hon'ble Mr. Shafi

His Excellency the President:—" Wait a minute, Mr. Patel. I was wrong in allowing Mr. Shafi to refer to your amendment. I think it will be time when we come to your amendment. At the present moment we are on Mr. Chanda's amendment.

"Now, Mr. Chanda, you can go on."

The Hon'ble Mr. Kamini Kumar Chanda:—" My Lord, with ^{3-1 P.M.} all respect to my Hon'ble friend, Mr. Shafi, I find it difficult to accept his suggestion for this reason. While the Hon'ble the Home Member looks upon the right of the executive to assume powers of the judiciary as the frame-work of its machinery, I look upon it as a principle to see that the executive will in no way assume the powers and functions of the judiciary. With regard to the suggestion of my Hon'ble friend, Mr. Shafi, that if the matter is placed before the investigating authority in the first instance it would be to the disadvantage of the accused, as the investigating authority will have formed an opinion and that will prejudice the accused person, my answer is that it is not so. This is the practice which obtains in regard to complaints before Magistrates. The Magistrate after hearing the story of the complainant, if he thinks fit, issues a process against the accused, and this fact does not certainly prejudice the case of the accused, because it is only after hearing both sides, that the Magistrate forms his judgment. For these reasons I am sorry I cannot accept the suggestion of my Hon'ble friend, Mr. Shafi. "

His Excellency the President:—" The question is that the following amendment be made in the Bill :—

' That in clause 21 (1) for the words ' by order in writing ' containing a declaration to that effect give all or any of the following directions, namely: that such persons' the following words be substituted :—

' Either itself or through any officer authorised in that behalf apply to the investigating authority hereinafter mentioned having jurisdiction in the area concerned for an order giving directions specified either in clause (a) or in clauses (b) to (e) or in any one of those clauses against any person, and such investigating authority after taking such application into consideration and such other or further particulars if any which it may call for may pass an order either calling upon such person to show cause within a certain time named by it why he should not carry out such directions or pass an order calling upon him provisionally to carry out such direction or directions and show cause why such order should not be made absolute.

(a) And in the same clause for the word ' shall ' in sub-clause (a) the words ' to execute ' be substituted and the word ' execute ' be deleted.

(b) For the word ' shall ' in sub-clauses (b) to (e) when that word occurs for the first time the word ' to ' be substituted.

(c) In sub-clause (d) the words ' in the opinion of the Local Government ' be deleted and the word ' reasonably ' be inserted before the word ' calculated. '

For the words ' give all ' the words ' give the directions in clause (a) ' and for the words ' following directions ' the words ' directions in clauses (b) to (e) ' be substituted.

The motion was put and negatived.

The Hon'ble Mr. Srinivasa Sastri:—" My Lord, I move the ^{3-3 P.M.} amendment that stands in my name—

' That in clause 21 (1) for the words ' may by order in writing ' containing a declaration to that effect ' the following words be substituted :—

' Shall place all the materials in its possession relating to his case before a judicial officer not below the rank of a District and Sessions Judge and take his opinion thereon. After considering such opinion, the Local Government, if it is satisfied that such action is necessary, may, by order in writing containing a declaration to the effect that such person is or has been actively concerned in such area in any movement of the nature referred to in section 20 '.

[*Mr. Srinivasa Sastri; Sir William Vincent; The President; Mr. V. J. Patel; Rai Bahadur B. D. Shukul.*] [14TH MARCH, 1919.]

"I do not think it is necessary to read it. The Hon'ble Mr. Shafi in speaking to the former amendment has explained fully the purpose of my amendment, and as I understand the Hon'ble the Home Member is willing to accept its principle and has carefully put it in improved language, I think I need do nothing more than place it before the Council".

3-5 P.M.

The Hon'ble Sir William Vincent :—"My Lord, I am prepared to accept the substance of this amendment. I suggest an altered form so as to make the officer before whom the papers are laid a judge of somewhat higher status. The amendment, if the Hon'ble Member would accept the modified form, would run thus :—

'May place all the materials in its possession relating to his case before a judicial officer who is qualified for appointment to the High Court and take his opinion thereon.'

"That is, the officer must not only be a judge but one who has served as such for three years. I am unable to accept the exact term 'District and Sessions Judge' for the reason that the headquarters of the Local Governments of three Presidencies at least are situated in places where there are no District and Sessions Judges. I have therefore taken a judicial officer of three years' standing. I hope that will meet the Hon'ble Member."

His Excellency the President :—"Mr. Patel, do you wish to make any remarks?"

The Hon'ble Mr. V. J. Patel :—"My amendment is quite different Your Excellency."

The following motion was put and agreed to :—

'That in clause 21 (1) for the words 'may by order in writing containing a declaration to that effect' the following words be substituted :—

'May place all the materials in its possession relating to his case before a judicial officer who is qualified for appointment to the High Court and take his opinion thereon. After considering such opinion, the Local Government, if it is satisfied that such action is necessary, may, by order in writing containing a declaration to the effect that such person is or has been actively concerned in such area in any movement of the nature referred to in section 20'."

3-7 P.M.

The Hon'ble Mr. V. J. Patel :—"Your Excellency, I beg to move that in clause 21 (1) after the words 'the Local Government may' the words 'with the previous approval of the District and Sessions Judge of the district' be added. As the previous amendment has been accepted by Government, I do not think it would be possible for Government, even if they are willing, to accept this amendment. The point I wanted to make really is this. If you are going to take the opinion of a judicial officer who is qualified to be appointed as a High Court Judge, I ask you whether you will not consent to be bound to accept that opinion. I say it is no use taking the opinion of a judicial officer of that standing if you are not prepared to accept that opinion. I therefore move the amendment and trust the Council will consider it."

The Hon'ble Sir William Vincent :—"My Lord, in view of what has already taken place over Mr. Sastri's amendment, it is obviously impossible that the Government should accept the present one of Mr. Patel's."

The motion was put and negatived.

3-9 P.M.

The Hon'ble Rai Bahadur B. D. Shukul :—"My Lord, I beg to move that in clause 21 (1) after the words 'declaration to that effect' the following words be inserted :—

'Lay information before a Magistrate of the first class having jurisdiction in the area and the said Magistrate may on being satisfied of the truth of the information by following the procedure laid down in the Criminal Procedure Code for demanding security.'

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[*Rai Bahadur B. D. Shukul ; Rao Bahadur B. N. Sarma.*]

“ Clause 21, sub-clause (1) will then read thus :—

‘ (1) Where, in the opinion of the Local Government, there are reasonable grounds for believing that any person is or has been actively concerned in such area in any movement of the nature referred to in section 20, the Local Government may lay information before a Magistrate of the first class having jurisdiction in the area and the said Magistrate may, if satisfied of the truth of the information by following the procedure laid down in the Criminal Procedure Code for demanding security.’

“ My Lord, so far as the first portion of my amendment is concerned, the principle involved in it has already been accepted by the Government. Now what I have asked for is only that if the Local Government finds that there are reasonable grounds to proceed against any person under this section, the matter should be referred to a 1st Class Magistrate and should be entirely left to him for disposal. My Lord, the principle that an inquiry under the orders of the Executive Government should merely supplement and not supplant the judicial inquiry has been thoroughly discussed, and I will not dwell on the point any further. If my suggestion is accepted, it will simplify the procedure and will be in strict accordance with the spirit of the law.”

The motion was put and negatived.

The Hon'ble Rao Bahadur B. N. Sarma:—“ My Lord, I beg 3-11 P.M.
to move that in clause 21 (1) after the word ‘bond’ in sub-clause (a) the words ‘in such amounts as may be prescribed,’ be inserted and sub-clauses (c) and (e) be deleted.

“ I ask specifically that the Local Government may prescribe the amounts in which the bond should be executed so that there may be no doubt on the point. I find on referring to clause 31 (1) that the rule-making power gives the Local Government power to prescribe the authorities before whom and the manner in which the bond under this Part shall be executed. I think there would be some difficulty as to the amounts in which bonds should be executed, and I think it would be better if the Local Government when it issues an *interim* order, asking an accused person to execute a bond, prescribe clearly the amount in which such bond should be executed. That is the first part. Then, my Lord, I lay special emphasis upon the deletion of clause (c). The Government is to be empowered, in passing an *interim* order, to ask that a person ‘shall remain or reside in any area in British India so specified :

Provided that, if the area so specified is outside the province, the concurrence of the Local Government of that area to the making of the order shall first have been obtained’.

“ I have already alluded to the fact that Part II relates to a less serious state of circumstances where there is no large prevalence of crime connected with revolutionary or anarchical movements, and we are now dealing with *interim* orders. I would respectfully submit that it would be extremely inconvenient if the Government should pass any orders before the investigating authority of the place makes its recommendations. If a person is to be sent away, say from Madras to Assam under this *interim* order, it would be rather difficult for him to conduct his proceedings under clause 25 before the investigating authority. You may tell me such a thing is not likely to happen. If such a thing is not likely to happen, I hope you will concede that the power need not be given. I also submit that it is a very drastic power, and that it should not be employed at this stage or under this Part of the Act.

“ Such powers may be needed if there is a large prevalence of crime, but in providing for preventive measures, I hope the Government will not ask for power enabling them to deport or imprison a person, especially without making any provision whatsoever for that person maintaining himself or his family. These are some of the practical concrete difficulties I find in the legislature agreeing to this power being given under sub-clause (c).

[*Rao Bahadur B. N. Sarma ; Sir William Vincent ; Mr. W. A. Ironside.*]

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" Then, my Lord, I think under this Part the command to notify his residence and any change of residence, which would be attended with the penalty of imprisonment and fine if a breach thereof is committed, is amply sufficient, and a person need not be asked to report himself to an officer in charge of the police-station in the first instance.

" Well, I do not lay so much stress upon sub-clause (e), but I hope Government will be able to concede my request in respect of sub-clause (c) and also fix the amount of the bond, with or without sureties, which a person has to execute."

3-16 P M.

The Hon'ble Sir William Vincent :—" My Lord, the drafting of the clause as to the furnishing of bonds I think follows exactly the drafting of the Code of Criminal Procedure. It seems to me, my Lord, unnecessary that the Local Government should prescribe by rule the amount of a bond which it is itself going to demand. There is very little difference between fixing it by rule or by order. Therefore, I suggest to the Hon'ble Member that the first modification which he proposes in the Bill would really make very little difference.

" The other points which he mentions are that he wishes to delete sub-clauses (c) and (e). Well, in embodying these sub-clauses in the Bill we followed exactly what the Rowlatt Committee recommended and we adopted what we know to have been a very effective if not a severe form of restraint

" My Hon'ble friend is naturally anxious that the well-being of any person detained away from his home should be considered. We do provide for their support—I believe I am correct in this—if I am not correct I shall have to withdraw it, but I have every reason to think that I am correct—we also have Visiting Committees to see them and to make recommendations to the Local Government as to any changes that are necessary to secure the welfare of the persons interned. I do not think we can make this provision more lenient."

3-19 P M

The Hon'ble Mr. W. A. Ironside :—" May I just rise to make an explanation. The Hon'ble the Home Member has given a few details as to what is done on behalf of these young men, let me amplify this information. A little while ago the police called on me and asked me to give two of these young anarchists a fresh start in life ; I agreed and together we hope to do this "

3-20 P M.

The Hon'ble Rao Bahadur B. N. Sarma :—" My Lord, with reference to the first part of my amendment I request the Hon'ble the Home Member to reconsider the question.

" Section 112 of the Criminal Procedure Code directs that, when a Magistrate acts under this section, ' he shall make an order in writing, setting forth the substance of the information received, the amount of the bond to be executed, the term for which it is to be in force, etc.' It is of some importance as to whether the discretion is in the hands of Local Government or of some officer before whom the man may be directed to appear. In the first place, I submit the order is to be served on the accused person ; the order will be the order of the Local Government, the officer has simply to carry it out. Therefore, the order would be incomplete unless the amount is inserted therein. That was the reason why I suggested that it might perhaps be made clear that the Local Government should look into it. It may not be done by rule because the amount is to be fixed in each case, and I want that the discretion should be in the hands of the Local Government which would ordinarily have regard to any reports which they might receive from the officers subordinate to it.

" Then, with regard to sub-clause (c), I took it that the Hon'ble the Home Member said that provision would be made by the Government for the subsistence of the persons who may be directed to reside in special localities where it might be difficult for them to carry on their customary professions. At any rate I so took it ; but I am not able to see any specific provision in this Bill.

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[*Rao Bahadur B. N. Sarma; Sir William Vincent; The President; Mr. V. J. Patel.*]

and the Visiting Committees which are provided for under clause 30 are simply to report upon the welfare and treatment of persons under restraint under this Bill. Clause 30 says that the Local Government 'shall by rules prescribe the functions which these Committees shall exercise.' I do not think that these Committees are going to be given funds by the Local Government to administer them. It may be that that is contemplated, but I do not think that power is given here to the Local Government to entrust funds to these Committees for the purpose of looking after the welfare and treatment of persons under restraint. If that is to be the object

The Hon'ble Sir William Vincent:—"May I rise to explain? I never suggested anything of the kind."

His Excellency the President:—"Did the Hon'ble Member hear what the Hon'ble Sir William Vincent said."

The Hon'ble Rao Bahadur B. N. Sarma:—"My object is to compel Local Governments to provide the means whereby the Visiting Committees can look after the welfare and treatment of persons interned."

The motion was put and negatived.

The Hon'ble Mr. V. J. Patel:—"May it please your Excellency, I beg to move the following amendment:—

'That for sub-clause (d) of 21 (1) the following be substituted:—

'(d) shall abstain from any act so specified which, in the opinion of the Local Government is likely to lead to the commission of scheduled offences.'

The clause at present reads thus:—

'Shall abstain from any act so specified which, in the opinion of the Local Government is calculated to disturb the public peace or is prejudicial to the public safety.'

"My Lord, I feel confident that this small amendment will be accepted by the Hon'ble the Home Member. It is contended that the intention of the Government in enacting this Part is to deal with anarchical or revolutionary movements which are likely to lead to the commission of scheduled offences. When a person is dealt with under clause 21 of this Part by the Local Government they should have power to pass any order which is consistent with the avowed object referred to in clauses 20 and 21. The proposed sub-clause says the man 'shall abstain from any act so specified which, in the opinion of the Local Government is calculated to disturb the public peace or is prejudicial to the public safety.'

"I desire by this amendment to make the intention of Government clear by restricting the sub-clause (d) to acts likely to lead to the commission of scheduled offences. I am sure my Hon'ble friend the Home Member will accept this amendment."

The Hon'ble Sir William Vincent:—"My Lord, I thought the Hon'ble Member was well aware what the position was in regard to this. May I refer him to the Report of the Committee where they elaborate the powers to be taken. Among the first group of powers he will find the power to require abstention from certain acts, such as engaging in journalism, distributing leaflets or attending meetings. Well, in the Bill as it was originally introduced, we followed the recommendation as closely as we could. The matter was discussed, if my memory serves me right, in the Select Committee when we decided, after careful consideration, to limit this power to acts which are calculated to disturb the public peace or to be prejudicial to the public safety . . .

The Hon'ble Rao Bahadur B. N. Sarma:—"May I rise to a point of order, my Lord? The discussions in Select Committee are sometimes

[*Rao Bahadur B. N. Sarma; Sir William Vincent; Mr. V. J. Patel.*] [14TH MARCH, 1919.]

utilised by way of argument to tell us that the whole question has been discussed in Select Committee while objection is taken at other times. But I take it that what happens in the Select Committee, unless it appears in the report of the Select Committee, must be treated as confidential?"

The Hon'ble Sir William Vincent :—" If I have erred against the rules, I can only express my regret, but I only want to draw attention to the changes in the Bill made in Select Committee. And the reason for my making the statement was that I was a little surprised by the Hon'ble Mr. Patel's suggestion that I was certain to accept this amendment. The position is this. If it is found that revolutionary movements are being promoted and such movements are likely to lead to the commission of scheduled offences, and that a particular person is actively engaged in these movements, the Government may think it necessary to prohibit him from specific acts—no general or vague order is allowed—likely to disturb the public peace or endanger the public safety. I submit to the Council that this is not an unreasonable power for the Local Government to have in the circumstances."

The Hon'ble Mr. V. J. Patel :—" Your Excellency, I did say I was confident the Hon'ble the Home Member would accept this amendment, because I hear it suggested so often that the intention of the Government in enacting this law is to deal with revolutionary and anarchical movements only. Therefore, I was inclined to think that the amendment would find favour with my Hon'ble friend the Home Member. If the clause is left as it stands, people will be justified in drawing their own inferences."

The motion was put and negatived.

The Hon'ble Rao Bahadur B. N. Sarma :—" My Lord, I beg to move—

'That in clause 21 (2) for the words 'may also' the word 'shall' be substituted, and after the word 'effect' the word 'only' be inserted.'

"The clause will then run thus :—

'Any order under clauses (b) to (e) shall be made to take effect only upon default by the person concerned in complying with an order under clause (a).'

"What I want, my Lord, is that the accused person should be given a chance of giving security for his good conduct, and that the other clauses should be made to take effect only if he fails to execute a bond, with or without sureties, of such amount as may be prescribed. I think it is a very reasonable request that the man shall not be harassed by being asked to notify his residence, to go to a police-station and so on, if he can furnish security to the authorities that he will keep the peace and be of good behaviour."

The Hon'ble Sir William Vincent :—" My Lord, I think the Hon'ble Member is somewhat in error in stating that the Bill provides for security being taken to keep the peace and be of good behaviour. If I recollect rightly, the undertaking in these cases is not to commit particular offences. The words relating to a bond for general good behaviour were specifically deleted by the Select Committee and the Hon'ble Member is in error in thinking that the bond can be required in those terms. I think he will agree also that taking a bond alone not to commit certain offences is an insufficient precaution in the case of a determined evil-minded person. As a matter of fact, we have now, I am glad to say, taken security either in the shape of personal bonds or in some cases with security as well, from many young men who have been reformed up to a certain point, and many of them are now working and earning their living under very much better conditions. But it is one of the mildest forms of restraint imposed. In certain cases, where men are of a more dangerous character, we have, either in addition or in substitution of

3-29 P. M.

3-30 P. M.

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[*Sir William Vincent ; Rao Bahadur B. N. Sarma ; The President ; Rai Bahadur B. D. Shukul ; Mr. Kamini Kumar Chanda.*]

that, to subject them to some of the other restrictions which are named in the clause, and which can also be imposed on these men under the Defence of India Rules. The particular restriction which he suggests is often the last minor restriction imposed before a man is altogether released. We take a personal bond from him for his good behaviour, and as soon as he has been of good behaviour for a short time, we remove that and let him go altogether."

The Hon'ble Rao Bahadur B. N. Sarma:—"The only point is, inasmuch as you will be asking the person concerned to give a bond not to commit, or attempt or conspire to commit, or abet the commitment of, the offences described in the Schedule, that will be practically tantamount to asking him to keep the peace and be of good behaviour. There may be a few other offences not strictly falling within the section, but the main point is secured."

The motion was put and negatived.

The motion that clause 21 of the Bill as amended by the Select Committee, and as further amended, stand part of the Bill, was put and agreed to.

His Excellency the President:—"I must rule No. 96,* Mr. Shukul's amendment, out of order. It is open to Mr. Shukul to take the negative on every one of these clauses which will be put separately."

*That in Part II, clauses 22 to 31 be deleted.

The Hon'ble Rai Bahadur B. D. Shukul:—"I do not desire to move the amendment, my Lord."

The Hon'ble Sir William Vincent:—"My Lord, I move that clause 22 stand part of the Bill."

The motion was put and agreed to.

The Hon'ble Sir William Vincent:—"My Lord, I move that clause 23 of the Bill, as amended by the Select Committee, stand as part of the Bill."

The Hon'ble Mr. Kamini Kumar Chanda:—"My Lord, with 3-35 P.M. regard to my next amendment—

'That in clause 23, the words 'a copy of' and the words 'by or under the general or special authority of the Local Government' be deleted, and after the word 'all' the word 'lawful' be inserted.'

The Council not having accepted my amendment as regards clause 21, the former part of this amendment falls to the ground, so it will have to be deleted, and I only move the last portion:—

'That after the word 'all' the word 'lawful' be inserted.'

"I do not know whether the Hon'ble the Home Member will accept it. The clause as it stands says 'all means necessary to enforce compliance with the same.'

"It might include, my Lord, a constable using a baton or *lathi* as soon as he is required to carry out the order; that could not be meant, and I think it is better to make it clear. Therefore, I move that the word 'lawful' be used with the word 'all', so that you may use all lawful means necessary to enforce compliance with the order."

[*Sir George Lowndes; Mr. Kamini Kumar Chanda; Mr. V. J. Patel; The President; Sir William Vincent.*] [14TH MARCH, 1919.]

3-36 P.M.

The Hon'ble Sir George Lowndes:—"My Lord, it might be convenient if Mr. Patel's amendment were taken along with this. I am prepared to agree to the insertion of the word 'reasonable' before 'necessary', which I think will really meet my Hon'ble friend."

The Hon'ble Mr. Kamini Kumar Chanda:—"Yes."

The Hon'ble Mr. V. J. Patel:—"I move my amendment, my Lord, that in clause 23 for the words 'use all means necessary,' the words 'use all lawful means reasonably necessary' be substituted."

The Hon'ble Sir George Lowndes:—"I hope my Hon'ble friend understood that I cannot accept the word 'lawful'; but I am quite willing to accept the word 'reasonable' before 'necessary.'"

His Excellency the President:—"Do you withdraw your amendment, Mr. Chanda?"

The Hon'ble Mr. Kamini Kumar Chanda:—"Yes."

His Excellency the President:—"Are you willing to accept?"

The Hon'ble Mr. V. J. Patel:—"I am not willing to accept the amendment suggested."

The Hon'ble Mr. Patel's motion was put and negatived.

The Hon'ble Sir George Lowndes:—"I move, my Lord, that after the words 'all means' the word 'reasonably' be inserted."

The motion was put and agreed to.

The motion that clause 23 as amended by the Select Committee and as further amended stand part of the Bill was put and agreed to.

The Hon'ble Sir William Vincent:—"I move that clause 24 do stand part of the Bill."

The Hon'ble Mr. Kamini Kumar Chanda:—"I beg to move, my Lord, that clause 24 be deleted."

The Hon'ble Sir George Lowndes:—"If this is amendment 99, I submit that it is out of order."

The motion that clause 24 stand part of the Bill was put and agreed to.

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[*Sir William Vincent ; Mr. Kamini Kumar Chanda ; The President ; Sir George Lowndes.*]

The Hon'ble Sir William Vincent:—"My Lord, I move that clause 25 as amended by the Select Committee do stand part of the Bill."

The Hon'ble Mr. Kamini Kumar Chanda:—"My Lord, I move this amendment to clause 25—

'That for clause 25 the following clause be substituted : . . . '

"I do not know, my Lord, if it is allowed in consequence of my amendment as regards clause 21 being rejected because this will stand only if that has been accepted. I think, however, this will, under the circumstances, stand."

His Excellency the President:—"Is this a corollary to Mr Chanda's amendment on clause 21(1) ?"

The Hon'ble Sir George Lowndes:—"I do not think it can stand, my Lord, if the other was not there."

The Hon'ble Mr. Kamini Kumar Chanda:—"I think it can 3-39 P.M. go in with the clause as it stands ; there is no harm ; if you pass the order then this procedure will be adopted. I think it can go in ; it is not out of order. I beg to move—

'That for clause 25 the following clause be substituted :—

'25. (1) On the day fixed for showing cause by the person in respect of whom an order under section 21 has been passed the investigating authority shall inquire into the matter and shall follow the procedure, as early as practicable, that is prescribed for trials in summons cases excepting that instead of convicting or acquitting the person proceeded against it shall record its conclusions as to whether it is established to its satisfaction that such person is or has been actively concerned in any movement of the nature referred to in section 20, and if so, what in its opinion would be a proper order to pass against him. The investigating authority shall submit their report to the Local Government and direct the said person to appear on a date fixed before such officer as the Local Government directs.

'(2) The Local Government on receipt of the report of the investigating authority shall after reciting its findings either discharge him if the finding is in his favour, or if the finding is against him, pass an order directing him to carry out the direction contained in clause (a) or any one of clauses (b) to (e) of section 21.

'(3) Any order under clauses (b) to (e) of section 21 may be made to take effect upon default by the person concerned :

'Provided that if the investigating authority is not satisfied that the person is or has been actively concerned in such area in any movement referred to in section 20 he shall be at once discharged.

'(4) The inquiry shall be held in public, provided that the investigating authority may direct that any portion of the proceedings be *in camera*.'

"My Lord, I do not wish to make any speech on this."

The Hon'ble Sir William Vincent:—"My Lord, I think that 3-41 P.M. if I had not been somewhat familiar with the details of this Bill I should have had some difficulty in following exactly the meaning of this amendment. I think that any one who heard it as put forward now by the Hon'ble Member must have found it difficult to follow. But in any case as the amendment is really consequential to one which has been rejected by this Council, it is quite impossible to accept it. The very first words say 'on the day fixed for showing cause by the person'; well, no day has been fixed and the whole of this clause must necessarily go."

The Hon'ble Mr. Kamini Kumar Chanda:—"My Lord, I do not know if the Hon'ble the Home Member is quite correct, because you ask him to show cause before the investigating authority. Well, the date is immaterial ; you have called on him to show cause and I only prescribe the procedure that is to be adopted by the investigating authority when the inquiry

[*Mr. Kamini Kumar Chanda; The President; Rao Bahadur B. N. Sarma; Sir William Vincent.*] [14TH MARCH, 1919.]

is made ; that is all I say ; the other things are very immaterial. The day is very immaterial ; the only thing is that this procedure should be adopted in place of the one which you have prescribed."

His Excellency the President:—"Don't you think you had better withdraw it ? There is some considerable doubt about it."

The Hon'ble Mr. Kamini Kumar Chanda:—"I prefer to take my chance, my Lord."

The motion was put and negatived.

3-42 P.M.

The Hon'ble Rao Bahadur B. N. Sarma:—"My Lord, I beg to move my amendment which is as follows:—

'That in clause 25 (1) after the words 'as may be' the words 'and before the expiry of seven days from the making of the order' be inserted.'

"I move this amendment so that the man may know where he stands. I assume that the order should be passed within seven days. This is a small matter, but this along with others shows my anxiety that the investigation should be completed as soon as possible and that it may not be extended unnecessarily. Supposing there is a delay and the order is sent 24 or 25 days after it was made, there will have to be an extension of the period laid down, and it may in similar ways be extended indefinitely. This is a small matter but I leave it to the Government and hope it will be accepted."

The Hon'ble Sir William Vincent:—"Clause 21 of the Bill says 'When the Local Government makes an order under section 21 such Government shall as soon as may be' etc. I should have been glad if I could accept the proposal to place a specific limit of time such as is proposed, but the Hon'ble Member will no doubt appreciate the conditions and see that this reference may take a good deal of time. Local Governments have to get letters deciphered which is very difficult and troublesome ; it is well known that the revolutionaries carry on their correspondence in cipher, besides which their statements have to be verified, their antecedents and other material has to be collected from different parts of India. The Hon'ble Member shakes his head"

The Hon'ble Rao Bahadur B. N. Sarma:—"I was merely referring to the order already passed."

The Hon'ble Sir William Vincent:—"We cannot always get the full information in seven days. We intend to do this as soon as may be, but we cannot guarantee that it will be done within seven days."

The Hon'ble Rao Bahadur B. N. Sarma:—"I beg to withdraw my amendment."

The motion was by leave withdrawn.

The Hon'ble Mr. Kamini Kumar Chanda:—"My Lord, I beg to move my amendment which runs as follows:—

'That to clause 25 (1) the following provisos be added:—

'Provided that the investigating authority shall have the power either of its own motion or on application by the person proceeded against to direct the production of any person whose statement or information may be included in the grounds of action taken by Government as aforesaid ; and on the appearance of such person he shall if required by the person proceeded against be put on oath and cross-examined :

'Provided further that if such person does not appear as directed the information or statement made by him will be excluded.'

The Hon'ble Sir William Vincent:—"I think it would simplify matters if I read to the Council a part of the report by Messrs. Chandawarkar

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and Beachcroft on the case of the internees that they examined. From that it will be seen that the course proposed by the Hon'ble Member is really impossible. We know that directly the name of an informer is known his life is forfeit. It will be seen from the Report that there are several cases of murder, assassination and attempts on their lives directly it was known that an informer had come to give Government assistance. Messrs. Chandavarkar and Beachcroft say on the subject 'the records before us conclusively prove that the revolutionary organisations are secret conspiracies which have spread into different parts of the province, entered homes, schools and colleges and have reduced their secrecy of operations almost to scientific methods. They have pledged their members to the closest secrecy of their movements on pain of instant death by murder in the event of disclosure; that is one of their rules and every attempt has been made to give effect to it.' The same Commissioners go on to describe the state of terrorism which is created by this state of affairs by quoting a statement of an actual internee as follows 'there are many members who are members against their will and seek some escape from the bonds of the Samiti. They see no prospect. If they disobey the Samiti they will be shot.' These are the men that the Hon'ble Member seeks to produce for cross-examination by one of the revolutionaries. I do not think that Members of this Council can possibly support that, unless they wish to sacrifice the lives of those who are willing to support the Government. It has been said these men are all spies and informers, they are not; some are men who are assisting the Government; others are young men who have been misled into crime by the revolutionaries. An indication of the methods brought to bear is given in the Rowlatt Committee's report which I quote. The extract is part of a letter from one revolutionary to another. It runs as follows :—

'You should first win over by sweet words the boy of your place about whose character you have written and keep him neutral and if he proves a particular source of harm, extreme measures should be adopted in his case so as to leave no clue.'

"I think words like that speak for themselves. They are grim evidence of desperate treachery and intent to murder. In the circumstances, I hope that the Hon'ble Member will not press this amendment."

The Hon'ble Mr. Kamini Kumar Chanda :—"I fully appreciate the difficulty of the Hon'ble the Home Member, but what about the converse case. Supposing you have an informer who is a liar and is drawing on his imagination. This was the case when Rakhal Naha the informer in the Midnapore bomb case tried to swear away the lives and liberties of a large number of innocent persons when proceedings were taken against 153 persons including the leading gentlemen of the town. They were kept in confinement for days and days, then what happened? As soon as the man was put into the witness-box he had to admit that the whole thing was a myth. Lord Sinha, who was the prosecutor, withdrew the proceedings against the accused and obtained sanction to prosecute Rakhal for perjury. So it is necessary to provide for cases of that kind."

The motion was put and negatived.

The Hon'ble Mr. Kamini Kumar Chanda :—"My Lord, I beg to move my amendment which runs as follows :—

'That in clause 25 (2) the words *'in camera'* and the words *'at some stage of its proceedings'* be deleted, and that the words *'personally or by pleader'* be inserted after the words *'before it.'*"

"I submit that the accused should be permitted to have the assistance of a pleader, seeing that the proceedings against him affect his liberty. Many men will lose their heads if they have to go through the matter unaided by a lawyer. My Lord, I should like to place before the Council the remarks of Lord Morley in Volume II of his *'Recollections'*. He says in it at page 257:

[*Mr. Kamini Kumar Chanda; Mr. G. S. Khaparde; The President.*] [14TH MARCH, 1919.]

'You say that great executive officers never like to trust the lawyers, I will tell you why it is, it is because they do not like or trust law'. In this connection there is one thing that strikes me, and it is this, that once a man ceases to be an official his words go for nothing.

"The Hon'ble the Home Member said these are the words of Sir Narayan Chandavarkar, but what about the same Chandavarkar who wrote articles in the *Times of India*, simply because he is no longer an official, his words count for nothing. It seems to me, my Lord, that as soon as individuals cease to be officials their opinions have little value to the Government. I do not see any reason why an accused should be deprived of the help of a lawyer. The only point I have heard is that there are many confidential matters which are likely to leak out if lawyers are allowed to assist the accused. Why do you think so? Have you not tried bomb cases with the help of lawyers, and can you give any instance in which confidential matters have leaked out by the lawyers concerned by divulging the secrets of bomb-making process? Why do you assume it? Of course, you may place any restrictions you think necessary to guard against confidential matters going out. Why do you think on purely imaginary grounds that the lawyers concerned will help leaking out of confidential matters? I submit, my Lord, you should not deprive an accused of the services of a lawyer without whom he cannot defend himself, and I submit that the accused ought to be allowed the services of a lawyer."

The Hon'ble Mr. G. S. Khaparde:—"My Lord, I have an amendment almost to the same effect. It is No. 106 I shall move it, if your Excellency will permit me to do so."

His Excellency the President:—"Yes."

3-59 P.M.

The Hon'ble Mr. G. S. Khaparde:—"The amendment that stands in my name is this:—

'That in clause 25 (2) the words '*in camera*' be deleted, for the word 'some' the word 'all' be substituted, and after the words 'in question' the words 'and his legal adviser' be inserted'.

"My reason for proposing this amendment is that the section directs that the investigating authority shall hold an inquiry *in camera*. What I desire to achieve by this amendment is, some discretion should be left to the investigating authority, that is to say, if they think that there are no matters in the inquiry which need be kept secret or confidential, then there is nothing to be gained by holding the inquiry *in camera*. I would leave the discretion to the investigating authority whether they should hold the inquiry *in camera* or not. I suppose somebody on behalf of Government will tell the investigating authority what matters are likely to come before them, and if there are matters in an inquiry which really require to be kept confidential, I have no doubt they will comply with the instructions of Government. But in other cases nothing will be gained in holding the inquiry *in camera*.

"Another thing that I do not understand is if the inquiry can be called an investigation at all. Because in an investigation the person charged usually knows what is going on, and I think his presence will always be useful.

"Now with regard to the assistance of a legal adviser to an accused, I quite agree with Mr. Chanda that the person involved in a criminal case of this kind would require to be advised by a professional lawyer, by a solicitor or a pleader, and to deprive a man of the help of a lawyer in a matter of this kind would practically mean no justice at all, because most of these people would not understand what is going on. In these circumstances, I also put forward my amendment under the same heading as Mr. Chanda's so that I may not have to speak again on it."

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[*Mr. V. J. Patel; Mr. Kamini Kumar Chanda; Khan Bahadur Mian Muhammad Shafi.*]

The Hon'ble Mr. V. J. Patel :—“ My Lord, I have an amend- 4 P.M.
ment No. 105 which is similar to the first part of my Hon'ble friend Mr. Chanda's amendment, though I must say it is less ambitious than the one moved by my friend Mr. Khaparde. It reads thus :—

‘ That in clause 25 (2) for the words ‘ *in camera* ’ the following words be substituted :—

‘ Which may be *in camera* if such authority for reasons to be recorded in writing so decides ’.

“ Both my Hon'ble friends Mr. Chanda and Mr. Khaparde want to drop the words *in camera*. I say that I don't want these words to be dropped altogether. I would suggest that we should put in the words ‘ which may be *in camera* if such authority for reasons to be recorded in writing so decides ’.”

The Hon'ble Mr. Kamini Kumar Chanda :—“ My Lord, I withdraw my amendment and accept this amendment in place of mine.”

The Hon'ble Mr. V. J. Patel :—“ The Hon'ble Mr. Shafi has an amendment No. 103, on the same lines as mine which suggests the insertion of the words ‘ which may in its discretion, be in whole or in part’. What I want really is that discretion must be left to the investigating authority to decide whether under certain circumstances the investigation should be held *in camera* or not. The clause as it stands leaves no discretion. It makes it imperative on the part of the investigating authority to hold every inquiry, every part of it, in fact all inquiries *in camera* and in no other way. That being so, I respectfully submit that if this inquiry, this investigation I should call it, is to have any significance, if it is to be really an inquiry of any usefulness, I submit some room should be left to the discretion of the person who presides over that inquiry.

“ Similarly, with regard to the question of a pleader. I am afraid I have got somewhere a similar amendment; it may be a long way off. But the question really is, whether these safeguards are to be of any use to the person concerned or not. That is the main question which this Council has to decide. If you are not going to allow the accused person to take advantage in any substantial form of the safeguards, then by all means do not allow a pleader, let the investigation be *in camera*, and you can do what you like.”

The Hon'ble Khan Bahadur Mian Muhammad Shafi :— 4-1 P.M.
“ My Lord, I am exceedingly sorry I was not in the Council Chamber when my amendment No. 103 was reached, but as the amendment No. 105 which stands in the name of my Hon'ble friend Mr. Patel is in effect the same as mine, with Your Excellency's permission I wish to say a few words in regard to my amendment. My amendment reads thus :—

‘ That in clause 25 (2) after the word ‘ inquiry ’ the following words be inserted :—

‘ which may, in its discretion, be in whole or in part ’.

“ My Lord, the object which I have in view in placing this amendment before the Council is to remove an avoidable and unnecessary suspicion as well as criticism against this Bill. I recognise that there may be cases in which it may be necessary to hold the inquiry *in camera*. But there may also be cases in which it will not be necessary for the investigating authority to hold the inquiry in secret in the manner contemplated. Therefore, it does not appear to me to be necessary that the Statute should lay down in imperative terms that every inquiry shall be held *in camera*. I think, if I may venture to suggest, it is advisable that discretion should be left to the investigating

[*Khan Bahadur Mian Muhammad Shafi ; Dr. Tej Bahadur Sapru ; Rao Bahadur B. N. Sarma ; Sir George Lowndes.*] [14TH MARCH, 1919.]

authority to hold the inquiry *in camera* if the circumstances and the necessities of the case so require. And that it should be left open to the authority to hold the inquiry in open court if the case is of an ordinary kind in which an inquiry *in camera* is not necessary."

4-5 P.M.

The Hon'ble Dr. Tej Bahadur Sapru :—" My Lord, with regard to the question of the inquiry being held *in camera*, I wish to submit that either you have confidence in the investigating authority you yourself appoint or you have not. If you have confidence in the investigating authority you appoint you may depend upon it that if it considers that it is in the public interest necessary that an inquiry should held *in camera* it will do so. Even at the present moment judges who are not under that statutory obligation can exercise that right whenever they think that any part of an inquiry requires to be conducted *in camera*. My Lord, it is of the very essence of inquiries that there should be publicity about them. But it may be urged that this is not a judicial inquiry. Well I recognise that it is not a judicial inquiry, I deplore that it is not a judicial inquiry, and that makes it all the more imperative that you should have nothing like a provision for secrecy in the Statute. You, in the first instance, dispense with the ordinary judicial form and then you make the law worse by practically directing the investigating authority that every part of the inquiry should be held *in camera*. My Lord, I should like some Members to imagine their position if they were called before a judge, howsoever patient and howsoever fair he might be, if they knew that in that room there would be no one else excepting themselves and the judge. I know, my Lord, from daily experience that even the most innocent men feel very nervous when they suddenly find themselves face to face with a judge. I can quite imagine, my Lord, a man finding himself in that position absolutely getting nervous, and many things may happen there, my Lord, for which publicity is the only cure. I think the amendments of my friends Mr. Patel and Mr. Shafi are so reasonable that there should be no objection to accepting them, more particularly when they ask that discretion should be given to the investigating authority to decide for itself whether the inquiry should be held *in camera* or not."

4-5 P.M.

The Hon'ble Rao Bahadur B. N. Sarma :—" My Lord, I have a similar amendment, namely No. 119 :—

'An enquiry under this section may, at the discretion of the investigating authority be held in whole or in part *in camera*, and the provisions of section 11 shall so far as may be, be applicable to such proceedings.'

Section 11 reads thus :—

'The Court, if it is of opinion that such a course is necessary in the public interest or for the protection of a witness, may prohibit or restrict in such way as it may direct the publication or disclosure of its proceedings or any part of its proceedings.'

"I submit that the provisions of section 11, together with the suggestion I have made, would amply meet the requirements, and I do not think it is necessary to enlarge upon the point."

4-0 P.M.

The Hon'ble Sir George Lowndes :—" My Lord, I have so much respect for the opinions of my Hon'ble friend Dr. Sapru that I am unable to let an opinion which he has just expressed go by unanswered. He said it is much worse for a person to appear privately before an inquiring authority than to appear before him in open court. I can only say that my whole experience in the practice of my profession is exactly the contrary. The usual practice is for judges to retire to their chambers to see persons who it is supposed would be nervous before them in court. It is for that reason that the practice is for the judge to have children brought to him in chambers when there is a case affecting children, lunatics brought to him when there

[14TH MARCH, 1919.] [*Sir George Lowndes ; Dr. Tej Bahadur Sapru ;*
• *Sir William Vincent.*]

question affecting the lunacy of a person, ladies brought when there is a question which it is not desired to discuss in the court. It is a very well known principle. It is much easier for nervous people to sit down in the private room of a judge and talk quietly to him than in an open court."

The Hon'ble Dr. Tej Bahadur Sapru:—"But not persons accused of heinous offences."

The Hon'ble Sir William Vincent:—"My Lord the amendment 4-10 P.M. with which I have to deal is whether the investigating authority should have power to decide whether the inquiry is to be held *in camera* or not. I can assure Hon'ble Members that I should be very glad to meet them on this matter if I thought it was possible to do so. I want them to consider what the position of Government is. If I cite again a quotation from Messrs. Beachcroft and Chandravarkar's report I may be held up to criticism because I have failed to cite a more recent opinion of Sir Narayan. I may say, however, that I quote his views on facts, not on policy. But taking the Rowlatt Report again you find the same arguments used there. I will read the following:—

'It is common knowledge that many assassinations, murders and bomb-throwing outrages have taken place and are still taking place, and that the victims have generally been persons assisting in Crown prosecutions; for instance inquiring officers and approvers.'

"That is a citation I think from a judgment.

"Then I may cite the case of a man called Murari Mohun Mitter whose son was an important witness in a case and who himself gave assistance to the police, and was very shortly afterwards murdered. I think I have told the Council on previous occasions also that much of the information given by these men is, by reason of the terror in which they are, given on the solemn undertaking that it shall not be made public. I admit of course that information given on that condition has not the same value as information which can be made public, but it is really the only way in which information of these revolutionary crimes can be obtained in the face of the circumstances to which I have alluded more than once before. Messrs. Chandravarkar and Beachcroft their inquiry say in regard to procedure:—

'In these circumstances it is impossible to secure a fair trial by the procedure of the Evidence Act and Criminal Procedure Code which is appropriate only to normal conditions.

The procedure to deal with revolutionary crime has to be practical in the sense of being appropriate to its special conditions so as to secure as fair a trial as is feasible under the exceptional situation. Our special procedure cannot therefore be regarded as violating the primary principle on which those laws are based'.

"The Government, having undertaken not to divulge many of these statements, it is obvious that the course which is now proposed would make it necessary for Government either not to produce the whole of its evidence before the tribunal or, in the alternative, commit a breach of faith.

"I want also the Council to remember this. I hope perhaps later on to accept an amendment as to the constitution of the investigating authority so as to place that body in a position entirely apart from the Government. It will have nothing whatever to do with the administration. A body like that cannot possibly know what the dangers of the situation are, what forces are at work under the surface, or the undertakings on which information has been given, and I submit that the modification, if I were to accept it in this form, might prevent the Government putting before a tribunal the whole of the information at its disposal, because we could not run the risk of that information being published. If therefore the investigating authority is to have the full information of Government before them, then the proceedings must be *in camera*.

[*Sir William Vincent ; Mr. V. J. Patel ; The President ; Mr. Kamini Kumar Chanda.*] [14TH MARCH, 1919.]

"If the proceedings are not so held we are at once faced with the question of an open trial, which we really know to be hopeless."

The Hon'ble Mr. V. J. Patel:—"The second part remains unanswered."

His Excellency the President:—"I think Mr. Chanda you fathered Mr. Patel's amendment."

4-15 P.M.

The Hon'ble Mr. Kamini Kumar Chanda:—"I accepted his amendment in regard to the first part of my amendment."

"My Lord, I respectfully submit that the reply which the Hon'ble the Home Member has given is not complete. Now I say, why do you not repose trust in the investigating authority? The Hon'ble the Home Member has said there are matters which ought not to be divulged. Well, if that is so, and you state the case to the investigating authority, why do you assume that it would not exercise a proper discretion and withhold from the public such matters as ought not to be divulged. Why fetter the discretion of the investigating authority? That is my submission."

"With regard to the statements in the report of Sir Narayan Chandravarkar and Mr. Justice Beachcroft, I ask what about the converse proposition? What about the case of an informer who does not come before the investigating authority, who is not cross-examined, who is not placed on oath? How is the statement which he makes to be sifted? The Hon'ble the Home Member says that non-officials will be associated with the inquiry. How would that help the matter? How can anybody, official or non-official, find out by merely reading the statement of a man who is not before him, who is not cross-examined, who does not take an oath, whether he is speaking the truth or a falsehood?"

"Then I find the Hon'ble the Home Member has not said anything about the second part of my amendment regarding representation by a lawyer. Well, I will assume that silence amounts to consent, my Lord."

His Excellency the President:—"The question is that in clause 25 (2) for the words '*in camera*' the following words be substituted 'which may be *in camera* if such authority for reasons to be recorded in writing so decides,' and the words 'at some stage of its proceedings' be deleted and the words 'personally or by pleader' be inserted after the words 'before it.'"

The Hon'ble Mr. V. J. Patel:—"Will your Excellency put these two parts separately?"

His Excellency the President:—"I am putting Mr. Chanda's amendment. Mr. Chanda has accepted your part and I put it on to him."

The Hon'ble Mr. Kamini Kumar Chanda:—"My amendment is in three parts, may each part be put separately?"

His Excellency the President:—"I cannot make three out of it. I will put the whole of yours first."

The Hon'ble Mr. Chanda's amendment,* was put and negatived.

His Excellency the President:—"I will put yours separately Mr. Patel. I hope that satisfies you."

* That in clause 25(2) the words '*in camera*' and the words 'at some stage of its proceedings' be deleted and the words 'personally or by pleader' be inserted after the words 'before it.'

[14TH MARCH, 1919,] [*The President ; Rao Bahadur B. N. Sarma ;
Mr. G. S. Khaparde.]*

The Hon'ble Mr. Patel's amendment,* was then put and the Council divided as follows :—

Ayes.—17.

The Hon'ble Mr. S. N. Banerjee.
 „ Raja of Mahmudabad.
 „ Dr. T. B. Sapru.
 „ Pandit Madan Mohan Malaviya.
 „ Mr. S. Sastri.
 „ „ B. N. Sarma.
 „ Mir Asad Ali, Khan Bahadur.
 „ Sir Dinshaw Wacha.
 „ Mr. V. J. Patel.
 „ Rai Sitanath Ray Bahadur.
 „ Maharaja Sir M. C. Nandi.
 „ Rai Krishna Sahay Bahadur.
 „ Khan Bahadur Mian Muhammad Shafi.
 „ Sardar Sundar Singh.
 „ Mr. G. S. Khaparde.
 „ Rai B. D. Shukul Bahadur.
 „ Mr. K. K. Chanda.

Noes—33.

The Hon'ble Sir Claude Hill.
 „ Sir George Lowndes.
 „ „ Thomas Holland.
 „ „ William Vincent.
 „ „ James Meston.
 „ „ Arthur Anderson.
 „ „ Gangadhar Chitnavis.
 „ Mr. W. A. Ironside.
 „ Sir Verney Lovett.
 „ Mr. H. F. Howard.
 „ Sir James DuBoulay.
 „ Mr. A. H. Ley.
 „ Mr. W. M. Hailey.
 „ Mr. H. Sharp.
 „ R. A. Mant.
 „ Maj.-Genl. Sir Alfred Bingley.
 „ Sir Godfrey Fell.
 „ Mr. F. C. Rose.
 „ Mr. C. H. Kesteven.
 „ Mr. D. de S. Bray.
 „ Lieut.-Col. R. E. Holland.
 „ Surg.-Genl. W. R. Edwards.
 „ Mr. H. Moncrieff Smith.
 „ Mr. C. A. Barron.
 „ Mr. P. L. Moore.
 „ „ T. Emerson.
 „ „ E. H. C. Walsh.
 „ „ C. A. Kincaid.
 „ „ Sir John Donald.
 „ Mr. P. J. Fagan.
 „ „ J. T. Marten.
 „ „ W. J. Reid.
 „ „ W. F. Rice.”

The amendment was therefore negatived.

The Hon'ble Rao Bahadur B. N. Sarma:—“I think your 4-26 P.M. Lordship may get No. 119 also negatived :—

‘That at the end of clause 25 (2) the following be inserted :—

‘An inquiry under this section may, at the discretion of the investigating authority be held in whole or in part *in camera* and the provisions of section 11 shall, so far as may be, be applicable to such proceedings.’

The motion was put and negatived.

The Hon'ble Mr. G. S. Khaparde:—My Lord, I withdraw my amendment.

“That in clause 25 (2) the words ‘*in camera*’ be deleted, for the word ‘some’ the word ‘all’ be substituted, and after the words ‘in question’ the words ‘and his legal adviser’ be inserted.

The amendment was by leave withdrawn.

* That in clause 25(2) for the words ‘*in camera*’ the following words be substituted :—
‘which may be *in camera* if such authority for reasons to be recorded in writing so decides.’

[*Rao Bahadur B. N. Sarma; Sir George Lowndes; Khan Bahadur Mian Muhammad Shafi; The President.*] [14TH MARCH, 1919.]

The Hon'ble Rao Bahadur B. N. Sarma:—"My Lord, I beg to move—

'That in clause 25(2) the words '*in camera*' be deleted and after the words 'against him' the words 'and the nature of the evidence in so far as it may be disclosed' be inserted, and after the words 'have to offer' the words 'the evidence he may tender' be inserted.

The clause would read thus:—

'Such authority shall in every case allow the person in question a reasonable opportunity of appearing before it at some stage in its proceedings and shall, if he so appears, explain to him the nature of the charge made against him and the nature of the evidence in so far as it may be disclosed and shall hear any explanation he may have to offer and the evidence he may tender, and shall make such further investigation (if any) as appears to such authority to be relevant and reasonable.'

"What I ask is that the investigating authority shall tell the accused person not merely the nature of the charge against him, but also the nature of the evidence against him, in so far as it may be disclosed without peril to the State

The Hon'ble Sir George Lowndes:—"The Hon'ble Member never said that."

The Hon'ble Rao Bahadur B. N. Sarma:—"I said it. The object is this. It is no use your simply telling him he spoke particular words in a particular place—that that is the charge. There must be also some sort of disclosure of the nature of the evidence, namely, he was seen and heard saying so, by such and such a person at such and such a place; so that he may have the opportunity of adducing evidence to show that he was or was not there. Not merely the nature of the charge, but the nature of the evidence should be disclosed to the accused person. It would be only fair that this should be done.

"And then I say that any explanation he may have to offer should be taken and also the evidence he may tender. It may be said that that may lengthen the trial unnecessarily. My answer is that even under the Criminal Procedure Code witnesses may be dispensed with if the object be considered by the authority to be merely for the purpose of securing delay or defeating the ends of justice; and I submit that in an inquiry of this sort the discretion would be more rigorously exercised against the accused person, and consequently there would be no harm whatsoever in providing that at the discretion of the authority the evidence tendered by the accused should be taken. If after taking such evidence, any further investigation appears to be necessary, the investigating authority may hold it. I therefore submit that the amendments that I seek to have the Council adopt are of an extremely reasonable character, and I hope the Government will be able to accept them."

4-28 P.M.

The Hon'ble Khan Bahadur Mian Muhammad Shafi:—"My Lord, it will be seen that my Hon'ble friend's amendment consists really of two parts. In the second part of his amendment he proposes that the words 'the evidence he may tender' be inserted after the words 'have to offer'. Now, with regard to this part of his amendment, your Lordship will notice that there are other amendments—nos. 109 to 112—which cover the same point. So if your Lordship will accept my suggestion that the two parts shall be put separately, then the Hon'ble Members who have proposed amendments nos. 109, 110, 111 and 112, may now address the Council on their own amendments and the proceedings will be considerably abridged."

His Excellency the President:—"All right, Mr. Shafi."

The Hon'ble Khan Bahadur Mian Muhammad Shafi:—"I have an amendment also, my Lord:

'That in sub-clause (2) of clause 25, after the word 'offer' the words 'and take any evidence he may have to adduce in his defence' be inserted.'

[14TH MARCH, 1919.]

[*Khan Bahadur Mian Mahammad Shafi; Mr. V. J. Patel.*]

"I should like to add only a few words to what has fallen from the lips of my Hon'ble friend Mr. Sarma. Your Lordship has seen that in clause 25, sub-clause (2) the following procedure is laid down :

'The investigating authority shall then hold an inquiry *in camera* for the purpose of ascertaining what, in its opinion, having regard to the facts and circumstances adduced by the Government, appears against the person in respect of whom the order has been made.' Such authority'

this is the relevant portion.—

'Such authority shall in every case allow the person in question a reasonable opportunity of appearing before it at some stage in its proceedings and shall, if he so appears, explain to him the nature of the charge made against him and shall hear any explanation he may have to offer, and shall make such further investigation (if any) as appears to such authority to be relevant and reasonable.'

That is to say, the sub-clause as it now stands, provides that the authority shall explain the charge to the person concerned and shall take down whatever explanation he has to offer and make any further investigation that the authority itself may think necessary. This does not give any right to the person concerned to produce evidence in his defence. Now as the investigating authority has all the materials which may be in the possession of the Government before it, that is to say, has read all the evidence which the Government have placed before the investigating authority, if the clause were to remain as it now stands it would result in this, that the inquiry would be practically *ex parte*, unless the investigating authority in its discretion think fit to direct further inquiry after the person concerned has made his explanation. That is not fair play. I submit that the person who is called upon to give an explanation ought to have an opportunity of adducing in his own defence such evidence as he may wish to produce. As has been pointed out by the Hon'ble Mr. Sarma, the Criminal Procedure Code already includes ample power, gives ample power, to the authority to exclude such evidence as they think is intended merely to waste their time and is not necessary to the case. It seems to me that in fairness to the person who is called upon to plead to the charge which has been brought against him he ought to be given an opportunity of adducing evidence."

The Hon'ble Mr. V. J. Patel :—" Please your Excellency, on this 4-48 p.m. question I have got two amendments : one is no. 110 and the other is no. 112. p. 110 reads thus :—

'That in clause 25 (2) after the words 'he may have to offer' the words 'examine any witnesses he may produce' be inserted.'

My amendment no. 112 is—

'That in clause 25 (2) after the words 'relevant and reasonable' the following proviso be inserted :—

"Provided that the investigating authority shall, if the person in question applies to him for process to compel the attendance of any witness or the production of any document or thing, issue such process, unless for reasons to be recorded he deems it unnecessary to do so and for this purpose, such authority shall have all the powers conferred by the Code on a Court."

"The point, my Lord, is this. You can imagine cases in which it will not be possible for the person concerned to produce his witnesses, because under clause 21 he will be at the time when the investigation takes place, under some order of externment or internment, and therefore it will not be possible for him to go to his place or the place where the witnesses are and produce them before the investigating authority. If he produces them, it is all right. There are many cases in which he can so produce them, because it is not always that the Local Government may pass orders of externment or internment. They may be satisfied—although there is very little hope of this—by asking the man to execute a bond. But if there are other orders passed, it will not be possible for him to produce witnesses; and therefore I say that power should be given to the investigating authority to summon his witnesses if he applies for summonses.

[*Mr. V. J. Patel ; The President ; Mr. Kamini Kumar Chanda ; Rao Bahadur B. N. Sarma ; Sir William Vincent ; Khan Bahadur Mian Muhammad Shafi.*] [14TH MARCH, 1919.]

“ My Hon'ble friend, the Home Member remarked in discussing some amendment of my Hon'ble friend, Mr. Chanda, in regard to these witnesses that they would be threatened and this, that and the other. But this does not apply for the defence witnesses ; it applies to the prosecution witnesses. Here we are concerned with the accused ; and if evidence is offered he should be given an opportunity of calling the witnesses ; and if those witnesses cannot be produced, the courts should be empowered to summon those witnesses and examine them. As the section stands at present the investigating authority has no power whatever to summon any witness ”.

His Excellency the President :—“ Mr. Chanda, you have got an amendment on this ? ”

The Hon'ble Mr. Kamini Kumar Chanda :—“ Yes, I beg to move—

‘ That in clause 25(3) after the words ‘ have to offer ’ the words ‘ and shall summon such witnesses as he desires to call and examine them ’ be inserted. I have nothing more to add. ’ ”

The Hon'ble Rao Bahadur B. N. Sarma :—“ Your Lordship will be pleased to put these two separately ; the first part relates to the nature of the evidence to be disclosed, and the second part relates to the taking of evidence. I would like the first part to be put first. ”

The Hon'ble Sir William Vincent :—“ My Lord, may I explain . . . ? ”

The Hon'ble Mr. V. J. Patel :—“ The Hon'ble the Home Member wants to accept some amendment. ”

The Hon'ble Sir William Vincent :—“ Mr. Patel with his usual ingenuity has hit the nail on the head. I am prepared to accept amendment no. 112 of the Hon'ble Member himself with some small changes in the form which the drafting department may recommend. ”

His Excellency the President :—“ Will you tell me how much of Mr. Sarma's amendment that disposes of ? ”

The Hon'ble Sir William Vincent :—“ I object to the use of the word ‘ witness ’ because the investigating authority, as has been pointed out, is not a Court of justice or a judicial body ; and it seems to me that that word is inappropriate ; but Sir George Lowndes has modified the amendment in a way that will, I hope, meet Mr. Sarma. ”

The Hon'ble Mr. Sarma's motion was put and negatived.

His Excellency the President :—“ Are you satisfied, Mr. Shafi ? ”

The Hon'ble Khan Bahadur Mian Muhammad Shafi :—“ Yes, my Lord. ”

The Hon'ble Mr. V. J. Patel :—“ I do not want to press my amendment 112. ”

The Hon'ble Mr. Kamini Kumar Chanda :—“ I do not want to press my amendment 109. ”

[14TH MARCH, 1919.]

[*Mr. V. J. Patel; Sir James DuBoulay; Sir George Lowndes; The President; Mr. Kamini Kumar Chanda.*]

The Hon'ble Mr. V. J. Patel:—"This, your Excellency, is a very simple amendment: I beg to move—

'That in clause 25 (2) for the words 'a reasonable opportunity of appearing before it at some stage,' the words 'to appear before it at every stage' be substituted.'

"I want that this investigation should take place in the presence of the person concerned and not behind his back. That is all I want."

The Hon'ble Sir James DuBoulay:—"Government cannot accept that. The same difficulty occurs as has been referred to before so often. The names of people who give information and of witnesses who come there to . . .

The Hon'ble Mr. V. J. Patel:—"Your Excellency, it is difficult to hear."

The Hon'ble Sir James DuBoulay:—"There must be times in the course of an inquiry when statements are being read by the investigating authorities or persons are being examined before them. It is essential for the protection of the persons who make these statements that their identity should not be given away: and at such times it is therefore impossible to allow the person concerned to be present."

The motion was put and negatived.

The Hon'ble Sir George Lowndes:—"My Lord, I suggest that Mr. Patel's amendment no. 112 might be put as it stands, on the understanding that we are to eliminate the word 'witness' and substitute some expression afterwards which will not suggest a judicial proceeding. I understood, my Lord, that your Excellency stated that there would be an adjournment."

His Excellency the President:—"There will be an adjournment for tea at 5 o'clock."

The Hon'ble Sir George Lowndes:—"That there will be an adjournment to enable us to put all these amendments into shape. If this amendment is accepted, it is understood that we shall redraft it on the lines I have referred to . . .

His Excellency the President:—"There will be an interval somewhere between to-morrow morning and the next time we sit on this Bill during which the Legislative Department will be able to put these things into shape. I will put Mr. Patel's amendment (no. 112) as it stands on that understanding."

The motion was put and agreed to.

The Hon'ble Mr. Kamini Kumar Chanda:—"My Lord, I beg to move that the two provisos to clause 25 (2) be deleted. The provisos are:—

'Provided that the investigating authority shall not disclose to the person whose case is before it any fact the communication of which might endanger the public safety or the safety of any individual:

Provided further that nothing in this sub-section shall be deemed to entitle the person in question to appear or to be represented before the investigating authority by pleader, nor shall the Local Government be so entitled.'

"My Lord, I move that these two provisos be deleted."

[*Sir William Vincent ; Rao Bahadur B. N. Sarma ; Sir James DuBoulay ; Mr. Surendra Nath Banerjea ; The President ; Mr. V. J. Patel*] [14TH MARCH, 1919]

The Hon'ble Sir William Vincent:—"My Lord, I have just read the first proviso to this clause and all it enacts is that the investigating authority shall not disclose to the person whose case is before it any fact the communication of which might endanger the public safety or the safety of any individual. I cannot think that the Hon'ble Member seriously contemplates that the investigating authority should disclose matters which are prejudicial to the public interest or which would really mean the murder of an unfortunate witness. I cannot believe that he really wants that."

The Hon'ble Rao Bahadur B. N. Sarma:—"I also move, my Lord, that the second proviso to clause 25(2) be deleted. I have not heard distinctly what the attitude of Government is with regard to the appointment of a pleader."

The Hon'ble Sir James DuBoulay:—"I am afraid that the attitude of Government is against Mr. Sarma."

The Hon'ble Rao Bahadur B. N. Sarma:—"I think these two nos. 115 and 118 go out automatically since no. 104 was rejected."

The Hon'ble Mr. Surendra Nath Banerjea:—"My Lord, I beg to move"

His Excellency the President:—"No, no ; you had your opportunity on amendment no. 104 ; this question was discussed then ; we are only seeing what progress we have made. The question is that the two provisos to clause 25(2) be deleted."

The motion was put and negatived.

The Hon'ble Mr. V. J. Patel:—"My Lord, I beg to move my amendment which runs as follows:—

'That in the first proviso to clause 25 (2) for the words 'shall not disclose' the words 'may not for the reasons to be recorded in writing disclose' be substituted.'

The proviso will then read as follows:—

'Provided that the investigating authority may not for the reasons to be recorded in writing disclose to the person whose case is before it any fact the communication of which might endanger the public safety or the safety of any individual.'

This will meet, I believe, the criticisms of the Hon'ble the Home Member in regard to Mr. Chanda's amendment which the Council has just rejected. I propose that the investigating authority refuse to disclose to the person concerned any fact which, in its opinion, is likely to endanger the safety of the public or any individual but in doing so, the authority must record its reasons in writing."

The Hon'ble Sir William H. Vincent:—"My Lord, I submit there really is no reason to modify the wording of this clause. I have discussed the clause so frequently that I am ashamed of doing so again. It provides that the investigating authority shall not disclose to the person whose case is before it any fact which would endanger the public safety or the safety of any individual, and no benefit would be gained by making the suggested change in the wording. I think it is reasonable that the investigating authority should be under a distinct obligation not to communicate information of this kind to the person whose case is under investigation in the circumstances contemplated."

The Hon'ble Mr. V. J. Patel:—"It is for the Local Government who has to decide the facts to say whether there are any reasons why they

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[*Mr. V. J. Patel; Mr. G. S. Khaparde; The President; Mr. Kamini Kumar Chanda; Mr. C. A. Kincaid.*]

refused to disclose certain facts which would be material to the defence of the accused. That is the main reason why I want the investigating authority to record the reasons for its order refusing to disclose any fact."

The motion was put and negatived.

The Hon'ble Mr. V. J. Patel:—"My Lord, I beg to move my amendment which runs as follows—

'That in the second proviso to clause 25 (2) for the word 'entitle' the word 'debar' and for the word 'entitled' the word 'debarred' be substituted.'

I think it would be a great advantage if both parties were allowed to appear by pleader."

The motion was put and negatived.

The Hon'ble Mr. G. S. Khaparde:—"My Lord, the amendment which I wish to move reads thus—

'That in clause 25(3) the word 'not' be deleted.'

"We all heard yesterday what the Hon'ble the Law Member said, that the Evidence Act and the rules of evidence were instruments of discovering the truth, and anybody who neglects the laws of evidence and the rules of evidence really shuts his eyes to truth or debars himself from discovering it. If that is so, my Lord, I do not understand why the investigating authority should not be content with the law of evidence. Don't they want to know the truth? I believe they do. The appointment requires that they should go into the matter and find out the truth. So I propose that the word 'not' be deleted, and then the sub-section will run as follows: 'subject to the provisions of sub-section (2) the inquiry shall be conducted in such manner as the investigating authority considers best suited to elicit the facts of the case; and in making the inquiry such authority shall be bound to observe the rules of the law of evidence,' and that is the reason why I have suggested this amendment."

His Excellency the President:—"You have got a similar amendment, Mr. Chanda?"

The Hon'ble Mr. Kamini Kumar Chanda:—"I have nothing more to add to what the Hon'ble Mr. Khaparde has said, my Lord."

The motion was put and negatived.

The Hon'ble Mr. C. A. Kincaid:—"I have got to address the Council on this point, my Lord."

His Excellency the President:—"But we are not discussing Mr. Sastri's amendment now."

The Hon'ble Mr. V. J. Patel:—"My Lord, I am afraid I am not in a position to go up to the standard of my Hon'ble friend Mr. Khaparde. My amendment is a moderate one. I will first read it according to the rules. I beg to move that—

'in clause 25(3) for the words 'shall not be bound to observe' the words 'shall, as far as possible' be substituted.

The clause will read thus:—

'Subject to the provisions of sub-section (2) the inquiry shall be conducted in such manner as the investigating authority considers best suited to elicit the facts of the case and in making the inquiry such authority shall, as far as possible, follow the rules of the law of evidence.'

"Now, if Hon'ble Members will turn their attention to the amendment that follows and which stands in the name of my Hon'ble friend Mr. Sastri,

[*Mr. V. J. Patel ; The President ; Mr. Srinivasa Sastri ; Mr. C. A. Kincaid.*] [14TH MARCH, 1919.]

it also requires what I require, that in clause 25(3) for the words 'shall not' the words 'shall as far as possible' be substituted. We do not by these amendments, your Excellency, ask that the investigating authority shall under all circumstances be bound to follow the rules of evidence as if it were a court of law ; but we say that it should be guided as far as possible by the rules of evidence. It should not be left entirely free to discard the rules of evidence altogether. That is our point, and I trust the Hon'ble the Home Member will at any rate consider this suggestion of ours."

His Excellency the President :—" Mr. Sastri, have you anything to say ? "

The Hon'ble Mr. Srinivasa Sastri :—" I have nothing to add, my Lord. "

4-55 P.M.

The Hon'ble Mr. C. A. Kincaid :—" My Lord, one is so accustomed to regard the laws of evidence with slavish admiration that it is with almost a feeling of dismay that one hears it said that the rules are generally based on common sense but are also sometimes divorced from common sense, that they sometimes have their origin in true principles and in other times have their origin in historical incidents that belong to so remote a past as to be now forgotten ; that they are not immutable laws which never vary but that they change in different countries and in the same countries at different times. Yet this is the proposition which I wish to prove by one or two illustrations. Yesterday, my Lord, I referred to the case of parties giving evidence on their own behalf in civil and criminal cases. The old objection to this practice was based on a fear of the sin of perjury. This no doubt is a sound principle of religion, but it has nothing to do with the principles of evidence. I shall not, however, labour this point as I went into it yesterday at considerable length. My next illustration is a case where an accused person makes a confession to a policeman. In England such a confession is admissible. There was a time in India when such a confession was admissible also. Now it is inadmissible. The reason why it is inadmissible was that it was found that confessions were so often extorted by police torture, that the Legislature thought it advisable to make all confessions to a policeman, unless made in the presence of a Magistrate, inadmissible. Yet, my Lord, many of these excluded confessions are true and voluntary, and to admit a true and voluntary confession is a sound principle of evidence. Thus the Evidence Act as it stands violates instead of observes in this particular the true principles of evidence. I shall prove this by a simple example taken from the ordinary affairs of life. Supposing any one of us had a watch stolen and complained to the police. Suppose that after a police inquiry the police man brought up a servant and the servant in the owner's presence and in the policeman's presence admitted the theft of the watch. Would the owner say, ' No, this cannot be true, because this confession is made in the presence of a policeman and in the absence of a Magistrate. ' Surely not. He would say to the servant ' you, stole my watch, did you, scoundrel ? ' where is it ? ' Thus showing that in spite of the Evidence Act, he fully accepted the confession of the servant.

" I next come to the case of an accomplice's evidence. This is very remarkable, because under section 133 of the Evidence Act a conviction can be based upon the unsupported testimony of an accomplice. Nevertheless, High Court after High Court has disregarded this section and has preferred to follow illustration B of section 114. This lays down that the Court may presume the evidence of an accomplice as unworthy of credit unless supported in material particulars. I do not wish in any way to quarrel with the Judges of the High Court over this, but I would say with all respect and deference that they are really following an old tradition of English law which has little or nothing to do with the principles of evidence. I have heard it said, and I believe correctly, although I cannot speak positively as I have made no independent research, that this practice of rejecting the unsupported testimony of an accomplice is

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[*Mr. C. A. Kinnaird.*]

based upon the old treason trials of England. A man convicted of treason was sentenced to be hanged, drawn and quartered, an extremely lingering and painful death. The result was that Judges, except in times of great political excitement used to do their utmost to get the accused off. They first ruled that no man should be convicted of treason except upon the testimony of two eye-witnesses. As these two eye-witnesses were generally accomplices, the Judges next ruled that the unsupported testimony of an accomplice was unworthy of credit unless supported in material particulars. They thus attained their object by getting off a large number of accused persons. From treason trials the practice spread to other trials, and thus we have now as part of law of the land this practice which is based not upon the true principles of evidence, but on the cruelty of the ancient English law. To make my meaning clear, I give another instance drawn from the affairs of daily life. Supposing one Smith came up to any one of us and said 'Brown and I have killed your son.' Would the father then say to himself, 'Smith no doubt killed my son but not Brown,' for the only thing against Brown is the unsupported testimony of Smith. Surely not. The first thing the father would do would be to go off to the nearest police-station and charge both Smith and Brown with murder.

"My next illustration is the case of hearsay evidence. Here at least it may be thought that we are on solid rock and that whatever else is right or wrong, every statement made in a court must be first-hand testimony. To revert once more to the Pickwick trial, when Mr. Samuel Weller was giving his evidence he let fall the remark 'out with it, as the policeman said to the little boy when he had swallowed a farthing.' Instantly Mr. Justice Stareleigh woke up and said, 'you must not tell us what the policeman said or anybody else said, because that would not be evidence.' My Lord, it might well be thought that a rule of evidence, the breach of which would rouse even Mr. Justice Stareleigh from his slumbers must contain a truth so tremendous that it would be accepted by the whole civilized world. It may, therefore, come by a slight surprise to many members of this Council to hear that neither France, Spain, Italy nor Belgium exclude by their laws hearsay evidence in trials. But it may be said 'Oh, these are no doubt civilized nations. Italy is the mother of arts and music. France is the home of pure reasoning and scientific thought, but for the true principles of jurisprudence we must go to Britain.' Well, my Lord, I would ask the members of this Council to come with me to Britain and search there the true principles of jurisprudence. The Island of Great Britain includes two kingdoms, and I have often heard it said by gentlemen born in the north of the Tweed that the true secret of England's greatness is her good fortune in being allied to her sister kingdom which is far the greater and far more splendid historically of the two. My Lord, it is not for me, a mere Irishman, to decide between the conflicting claims of these two great and famous monarchies. But I think, I can say, without fear of contradiction that the Scotch Courts hold as high a reputation as any courts in Europe, and that the intellects of the Judges who preside over them and of the advocates who practise in them are as clear and as penetrating as any judges or any advocates anywhere else. It will, therefore, be a surprise to some members of this Council to learn that in Scottish courts hearsay evidence is not excluded. Now what is the reason? The reason, my Lord, has nothing whatever to do with the true principles of evidence. The jury system of England goes so far back that there was a time when juries were so ignorant and so uneducated that judges despaired of making them understand the difference in the value of first-hand and second-hand evidence. They therefore cut the gordian knot by excluding second-hand evidence altogether. This was no doubt convenient, but it was not in consonant with true principles. I will again support my argument by an instance drawn from the common affairs of life. Supposing the son of any one of us was bathing and Smith came up to one of us and said 'Brown tells me that your son has been drowned.' Would not we be stricken with grief; would not we rush off to the seashore in the hope either of saving our son or at any rate recovering his body? And yet, my Lord, in a court of justice Smith's evidence on the subject would be absolutely excluded unless and until Brown went into the witness-box and related what he had himself seen

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His Excellency the President :—“ I am very loth to stop you, Mr. Kincaid. We all know it is a very interesting subject. But will you now come to the amendment ? ”

The Hon'ble Mr. C. A. Kincaid :—“ My Lord, I thought I was speaking to the amendment. ”

His Excellency the President :—“ I know it is a most interesting subject. It is now 5 o'clock. Will you come to the amendment ? ”

The Hon'ble Mr. C. A. Kincaid :—“ Very well, my Lord, if that is your Lordship's view I shall bring my speech to a close, as quickly as possible.

“ I do not want to decry the rules of the law of evidence at all. They have proved excellent in practice, and in the ordinary law Courts I would not change them for the world. All I want to impress on the Council is that they are merely one method, and often a rough and ready method of finding out the truth. They have nothing holy or sacred in them. They do not claim a divine origin like the Bible, the Koran or the Vedas to quote my Hon'ble friend Mr. Sarma. But it may be said that it is true that the rules of the law of evidence have their faults, but still they have been universally adopted in tribunals and it is a sound judicial rule *stare decisis*. There is no doubt something in that, and if every tribunal had adopted the rules of evidence, I would admit there was a very great deal in it. . But under section 1 of the Evidence Act the rules of the law of evidence do not apply to arbitration tribunals. Now, my Lord, the men who preside over arbitration courts are not lawyers, they are not men trained in sifting evidence, they are just ordinary laymen. Yet the law pays such respect to their decisions that it will not allow the courts to interfere with them ; it will not allow the parties any right of appeal. I think from this it is clear that the Legislature admits that there are other ways of arriving at the truth than by a slavish adherence to the rules of the law of evidence. ”

5-4 P.M.

The Hon'ble Dr. Tej Bahadur Sapru :—“ My Lord, it is somewhat an irony of fate

His Excellency the President :—“ Will you be long, Dr. Sapru ? ”

The Hon'ble Dr. Tej Bahadur Sapru :—“ No, my Lord, I will take only 5 or 6 minutes.

“ It is somewhat an irony of fate that we, Indian lawyers, should feel proud of British jurisprudence, while true born Englishmen should have to find fault with their own. When I heard Mr. Kincaid finding fault with English jurisprudence and referring to French jurisprudence, Italian jurisprudence and Russian jurisprudence,—probably he did not refer to Russian jurisprudence, I was wondering whether Mr. Kincaid would not after his retirement go to Parliament and play the role of Bentham and ask English Judges and juries to revise and to throw away all their inherited rules of evidence and accept his own ideal of the law of evidence. I am old fashioned enough to think that the rules of evidence which have been framed by English lawyers are based on accumulated human experience, and that if there is occasion for the observance of those rules in ordinary cases in India, there is the still greater occasion for the use of these rules in cases of this character where frankly and avowedly you are not adopting judicial form.

“ My Lord, I will content myself by reading to your Lordship a passage from a book which probably represents more or less either the ideas or the wishes of the Hon'ble Mr. Kincaid on this matter. A learned legal writer (Mr. Carter) says :—

‘ A method of trial, where witnesses in our sense are rarely if ever called, may do its work well enough in a small community where everybody knows what everybody else is doing ; but these primitive conditions did not last for ever, and when they changed, the position of an accused person must have been, according to modern notions, extremely harsh and difficult. He was not permitted to call witnesses. Queen Mary is said to have directed the judges to

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How prisoners to call witnesses in felony ; but this was regarded as an indulgence, the ruling being that witnesses were not to be heard against the Crown, even in felony, and if such witnesses were called, they were not sworn. Before the great civil war the following were the features in which a criminal trial differed from a criminal trial of to-day :—

- (1) The prisoner was confined more or less secretly and could not prepare his defence. He was examined and his examination taken down and used against him.
- (2) He had no notice of the evidence which was going to be produced against him.
- (3) He had no counsel either before or at trial.
- (4) There were no rules of evidence as we understand them. The witnesses were not necessarily confronted with the prisoner, nor were originals of documents produced, the confessions of accomplices were not only admitted, but were regarded as specially cogent.
- (5) The prisoner was not allowed to call witnesses on his own behalf ; had he been permitted, he could not have done so with effect, for he could not find out what evidence they would give, or procure their attendance. In later times they were not examined on oath even if they were called.

After the Civil War some improvements were made. In 1895 persons indicted for high treason or misprison of treason were to have a copy of the indictment five days before trial and to have counsel and witnesses upon oath.

"If all the arguments of Mr. Kincaid are to prevail, we must be prepared in the year 1919 to go back to the times before the great Civil War."

The Hon'ble Mr. V. J. Patel :—"Your Excellency, in this discussion one is likely to lose sight of the main amendment that is for the consideration of the Council, and it is that I do not want this Council to say that the investigating authority shall in all cases be bound to follow the rules of evidence ; all I want is that they shall pay attention to the rules of evidence."

5-7 P.M.

The motion was put and the Council divided as follows :—

Ayes—16.

Noes—34

The Hon'ble Sir Gangadhar Chitnavis.
 " " Mr. S. N. Banerjee.
 " " Raja of Mahmudabad.
 " " Dr. T. B. Sapru.
 " " Pandit Madan Mohan Malaviya.
 " " Mr. S. Sastri.
 " " Mr. B. N. Sarma.
 " " Mr. V. J. Patel.
 " " Mr. M. A. Jinnah.
 " " Sir Fazulbhoj Currimbhoy.
 " " Maharaja Sir M. C. Nandi.
 " " Khan Bahadur Mian Muhammad Shafi.
 " " Sardar Sandar Singh.
 " " Mr. G. S. Khaparde.
 " " Rai B. D. Shukul Bahadur.
 " " Mr. K. K. Chanda.

His Excellency the Commander-in-Chief.
 The Hon'ble Sir Claude Hill.
 " " Sir Sankaran Nair.
 " " Sir George Lowndes.
 " " Sir Thomas Holland.
 " " Sir William Vincent.
 " " Sir James Meston.
 " " Sir Arthur Anderson.
 " " Sir Verney Lovett.
 " " Mr. H. F. Howard.
 " " Sir James DuBoulay.
 " " Mr. A. H. Ley.
 " " Mr. W. M. Hailey.
 " " Mr. H. Sharp.
 " " Mr. R. A. Mant.
 " " Major-General Sir Alfred Bingley.
 " " Sir Godfrey Fell.
 " " Mr. F. C. Rose.
 " " Mr. C. H. Kesteven.
 " " Mr. D. de S. Bray.
 " " Lieutenant-Colonel R. E. Holland.
 " " Surgeon-General W. R. Edwards.
 " " Mr. G. R. Clarke.
 " " Mr. H. Moncrieff Smith.
 " " Mr. C. A. Barron.
 " " Mr. P. L. Moore.
 " " Mr. T. Emerson.
 " " Mr. E. H. C. Walsh.
 " " Mr. C. A. Kincaid.
 " " Sir John Donald.
 " " Mr. P. J. Fagan.
 " " Mr. J. T. Marten.
 " " Mr. W. J. Reid.
 " " Mr. W. F. Rice."

The amendment was therefore negatived.

[The Council adjourned till 5-40 P.M.]

[*Mr. G. S. Khaparde; Sir William Vincent; Mr. V. J. Patel; Mr. Kamini Kumar Chanda.*] [14TH MARCH, 1919.]

5-40 P.M.

The Hon'ble Mr. G. S. Khaparde:—"The amendment which I wish to move, your Excellency, reads as follows:—

'That in clause 25(5) for the words 'may if it thinks fit' the word 'shall' be substituted.'

Clause 25(5) at present runs:—

'On the completion of the inquiry, the investigating authority shall report in writing to the Local Government the conclusions at which it has arrived, and may, if it thinks fit, adduce reasons in support thereof.'

"For the words 'may, if it thinks fit', I would propose to substitute the word 'shall.'

"This, I take it, will not do any injury to any one, because this report will be intended for the Local Government and the Local Government would like, I believe, to have all such reasons as the investigating authority may think fit to put down. So I wish to substitute the word 'shall' for the words 'may, if it thinks fit'."

The Hon'ble Sir William Vincent:—"I am prepared to accept this amendment on behalf of the Government."

The motion was put and agreed to.

5-42 P.M.

The Hon'ble Mr. V. J. Patel:—"May it please your Excellency, I beg to move that to clause 25 (5) the following be added:—

'In such conclusions the investigating authority shall state clearly whether or not, in its opinion, the person is or has been actively concerned in any anarchical or revolutionary movement as alleged by the Local Government.'

"On a reference to clause 21 read with clause 25 your Excellency will find that the Local Government has to make an order against the person on the ground that the man is concerned with any movement referred to in section 20. The investigating authority should, I submit, on that information clearly find whether the person concerned is or is not concerned in the movement referred to in section 20 as alleged by the Local Government. I do not for a moment suggest that the Local Government is bound to accept that finding. All that I want is that the investigating authority should be required to state clearly its finding as to this particular allegation."

5-44 P.M.

The Hon'ble Sir William Vincent:—"My Lord, we believe the object which the Hon'ble Member has in view is already met by the words of the clause as drafted, but if it will satisfy his wishes I am quite prepared to accept the amendment in the following modified form. Perhaps the Hon'ble Member will compare it.

'That to sub-clause 5 of clause 25 the following be added:—

'In reporting such conclusions the investigating authority shall state whether or not, in its opinion, the person in question is, or has been, actively concerned in any movement of the nature referred to in section 20.'

The Hon'ble Mr. V. J. Patel:—"My Lord, this is all right; it meets the requirements of my amendment."

The amendment in the modified form was put and agreed to.

5-46 P.M.

The Hon'ble Mr. Kamini Kumar Chanda:—"I think, My Lord, this disposes of my amendment* No. 126."

* That to clause 25(5) the following provision be added:—

'Provided that the investigating authority shall first record its finding as to whether it is satisfied that the person in question is or has been actively concerned in such area in any movement of the nature referred to in section 20, and in case it is not so satisfied the person shall be at once discharged.'

[*The President; Mr. Kamini Kumar Chanda; Rao Bahadur B. N. Sarma; Sir James DuBoulay; Sir William Vincent.*] [14TH MARCH, 1919.]

His Excellency the President:—"You do not wish to press your amendment."

The Hon'ble Mr. Kamini Kumar Chanda:—"No, my Lord."

The Hon'ble Rao Bahadur B. N. Sarma:—"In view of the acceptance by Government of amendment No. 112, I beg to withdraw my next amendment.*"

The amendments were by leave withdrawn.

The Hon'ble Mr. Kamini Kumar Chanda:—"My Lord, I beg to move—

'That in clause 25(6) for the word 'may' the word 'shall' be substituted.'

His Excellency the President:—"The word 'may' occurs three times in that sub-clause. Which one do you mean?"

The Hon'ble Mr. Kamini Kumar Chanda:—"I mean the 'may' in the last line 'and on such a recommendation, the Local Government may extend the duration of the order accordingly'.

"I would propose that instead of the 'may' there the word 'shall' be substituted."

The Hon'ble Sir James DuBoulay:—"There is some difficulty in understanding which of the various 'mays' Mr. Chanda refers to".

His Excellency the President:—"The Hon'ble Member means the 'may' in the second last line."

The Hon'ble Sir James DuBoulay:—"It seems to me that this would prevent the Local Government from letting a man go, though the investigating authority had not completed its inquiries or come to any conclusion, the Local Government had independently made up its mind that there were not sufficient grounds for taking action against the person concerned.

"We are therefore not prepared to accept this amendment."

The motion was put and negatived.

The motion that clause 25 as amended by the Select Committee and as further amended stand part of the Bill was put and agreed to.

The Hon'ble Sir William Vincent:—"My Lord, I move that clause 26 as amended by the Select Committee stand part of the Bill."

The Hon'ble Mr. Kamini Kumar Chanda:—"My Lord, I beg to move the following amendment:—

'That in clause 26(1) for the words 'may discharge' the words 'if the report shows that such authority is not satisfied that the person is or has been actively concerned in such area in any movement of the nature referred to in section 20 shall discharge' and for the words 'or may make' the words 'and in other cases may make' be substituted.'

"The sub-clause will then read like this:—

"On receipt of the report of the investigating authority, the Local Government, if the report shows that such authority is not satisfied that the person is or has been actively concerned in such area in any movement of the nature referred to in section 20, shall discharge the order made under section 21, and in other cases may make any order which is authorised by that section."

* That in clause 25(6) the word 'if' be deleted and for the words 'has not completed' the words 'shall complete' be substituted and the words 'from such authority' to the end of the sub-clause be deleted.

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[*Sir William Vincent; Mr. Kamini Kumar Chanda; Mr. G. S. Khaparde; Rao Bahadur B. N. Sarma; Mr. V. J. Patel.*]

The Hon'ble Sir William Vincent:—"My Lord, I have attempted to explain to this Council more than once that the investigating authority is not a judicial body. The effect of the Hon'ble Member's amendment would be to make the decision or the opinion of the investigating authority a mandate to the Government. Well, that is exactly what is not contemplated. I can assure the Council that in 99 cases out of 100 the opinion of the investigating authority is accepted, and if Hon'ble Members have taken the trouble to withdraw from the table a copy of a statement which I laid thereon showing the action taken on reports by advisory committees recently, they will see that it entirely bears out what I say. But there are exceptional cases in which Government does not accept the views of the Committee. There may be and have been such cases, but apart from this the matter is really one of principle. The responsibility for releasing these men or keeping them under restriction is the Executive Government's."

5-49 P.M.

The Hon'ble Mr. Kamini Kumar Chanda:—"I do not quite appreciate the object of this arrangement. Why then have this authority at all? If the finding of the authority is to have no weight, you might as well not have this authority."

The motion was put and negatived.

The Hon'ble Mr. G. S. Khaparde:—"My Lord, I withdraw my amendment—

"That in clause 26 (I) for the word 'may' the word 'shall' be substituted and after the words 'section 21' the words 'if the investigating authority has so recommended' be inserted and for the word 'or' the words 'and in other cases' be substituted."

The amendment was by leave withdrawn.

The Hon'ble Rao Bahadur B. N. Sarma:—"My Lord, I withdraw my amendment—

"That in clause 26 (I) for the words from 'or may make' to the word 'section' the words 'and shall do so, if the investigating authority reports favourably to the persons accused' be substituted."

The amendment was by leave withdrawn.

The Hon'ble Mr. V. J. Patel:—"My Lord, I withdraw my amendment—

"That in clause 26 (I) after the words 'is authorised by that section' the words 'and justified by the report' be inserted."

The amendment was by leave withdrawn.

The Hon'ble Mr. G. S. Khaparde:—"I beg to move—

"That in proviso (a) to clause 26 (I) after the words 'that authority' the words 'and its reasons therefor' be inserted."

"This is a very small amendment. If the proviso remains as it is, the investigating authority might only give their conclusions but not the reasons for those conclusions, and I make it necessary that they should state the reasons for their conclusions, and that is all."

The Hon'ble Sir William Vincent:—"My Lord, the Hon'ble Member described his amendment as a small one, and I have heard him describe other amendments in the same words. The effect of it, however, will be to make it incumbent on the investigating authority to disclose to the person whose case is under investigation the whole of the information given against him. Well, I have been at some pains on various occasions this afternoon to explain to the Council what that means, and it only involves

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exposing persons who have given information to Government to the danger of immediate assassination. I am a little surprised that my friend the Hon'ble Mr. Khaparde should seek to place persons who have assisted Government in that dangerous position. I am afraid that I must oppose this amendment."

The amendment was by leave withdrawn.

The Hon'ble Rao Bahadur B. N. Sarma:—"My Lord, I beg to move:—

"That in clause 26 (2) for the words 'on which it was made' the words 'of the order made under section 21' be substituted."

"The clause would read thus—

"No order made under sub-section (1) shall continue in force for more than one year from the date of the order made under section 21."

"It is a matter of some importance because if the order is to be in force for one year from the date on which

The Hon'ble Sir William Vincent:—"May I interrupt—merely to save time—to inform the Hon'ble Member that I am prepared to accept the amendment?"

The motion was put and agreed to.

The Hon'ble Rao Bahadur B. N. Sarma:—"I beg to move—

"That to clause 26 (2) the following be added:—

"The Local Government shall pass its order on the report within a week from the receipt thereof and the interim order shall remain in force till then."

"The first part was intended to curtail as far as possible the period during which an interim order should have been in force against the accused; but in view of the modification of clause 2, which was accepted by the Government, I do not press this part.

"But I submit the second part may well be accepted, because I think the recommendation of the investigating authority to extend the period of the order passed under section 21 would ordinarily be confined to the date on which they may make their recommendation. Supposing one month expires and the period provided for in clause (6) expires, it would take some time for the Government to pass their orders on the report. There is no provision as far as I can see—I speak subject to correction—there is no provision for the extension of the order. I therefore say that the interim order shall remain in force till then. But it is really immaterial whether the Government accept or not."

The Hon'ble Sir William Vincent:—"My Lord, the Government have no objection to this amendment, but I hope the Hon'ble Member sees the effect of his proposal: it will allow the Government to keep an order in force indefinitely, and I am not sure that this is what he intends."

The Hon'ble Rao Bahadur B. N. Sarma:—"I will not press the amendment, my Lord. It would have been necessary if my other amendment had not been accepted."

The amendment was by leave withdrawn.

The Hon'ble Mr. Kamini Kumar Chanda:—"My Lord, I beg to move—

"That in clause 26 (3) after the words 'again make' the words 'a reference to the investigating authority and the same procedure as laid down in the foregoing sub-clauses of this section shall *mutatis mutandis* be observed' be inserted and the rest of sub-clause be deleted."

[*Mr. Kamini Kumar Chanda; Sir William Vincent; The President; Mr. G. S. Khaparde; Rao Bahadur B. N. Sarma; Khan Bahadur Mian Muhammad Shafi.*] [14TH MARCH, 1919.]

“The clause would then read—

“On the expiry of an order made under sub-section (1), the Local Government may, if it is satisfied that such a course is necessary in the interests of the public safety, again make a reference to the investigating authority and the same procedure as is laid down in the foregoing sub-clauses of this section shall *mutatis mutandis* be observed.”

The Hon'ble Sir William Vincent:—“My Lord, I am afraid I am not prepared to accept this amendment as it stands, but I hope to be able to meet to a great extent what the Hon'ble Member seeks in connection with an amendment to be moved by the Hon'ble Mr. Shafi later.”

His Excellency the President:—“Do you accept this arrangement, Mr. Chanda?”

The Hon'ble Mr. Kamini Kumar Chanda:—“Yes, my Lord.”
The amendment was by leave withdrawn.

The Hon'ble Mr. G. S. Khaparde:—“My Lord, I will await the result of the amendment to be moved by the Hon'ble Mr. Shafi (No. 139) before moving mine.”

The Hon'ble Rao Bahadur B. N. Sarma:—“I will do the same, my Lord.”

The Hon'ble Khan Bahadur Mian Muhammad Shafi:—
“My Lord, I beg to move—

“That in clause 26, sub-clause (4) be deleted and the following be inserted as a further proviso to sub-clause (3):—

“Provided, further, that before an order is made under this sub-section, a copy thereof shall be furnished to the person concerned, who may submit to the Local Government a representation in regard to such order. Any such representation shall be forwarded by the Local Government to the investigating authority for inquiry and report, and the investigating authority, after inquiry conducted in accordance with section 25, shall report thereon, and the Local Government shall consider the report of such authority.”

“As I understood the Hon'ble the Home Member to say that he was prepared to accept this amendment, I need not take up the time of the Council in discussing the reasons for which I move the amendment.”

5-55 P.M.

The Hon'ble Sir William Vincent:—“I am prepared to accept the amendment, but there is a small change in the wording and perhaps, as other Hon'ble Members are interested in this matter, I might read it out:—

“Provided that before an order is made under this sub-section, a copy of the order which it is proposed to make shall be furnished to the person concerned, who may submit to the Local Government a representation in regard to such order. Any such representation shall be forwarded by the Local Government to the investigating authority for enquiry and report, and the investigating authority, after inquiry conducted in accordance with section 25 shall report thereon, and the Local Government shall consider the report of such authority.”

The Hon'ble Khan Bahadur Mian Muhammad Shafi:—
“I am satisfied”

The motion as amended was put and agreed to.

The Hon'ble Rao Bahadur B. N. Sarma:—“My Lord, this
• To be moved if the amendment proposed in is the amendment • that to clause 26 (3)
clause 26 (1) be not accepted. the following proviso be added:—

“Provided that when an order was passed under section 26 (1) which is not supported by the conclusion of the investigating authority under section 25, an order shall be passed under this clause only after reference to the investigating authority and on the strength of its conclusions.”

[14TH MARCH, 1919.] [*Rao Bahadur B. N. Sarma; The President; Mr. Kamini Kumar Chanda; Mr. G. S. Khaparde; Sir William Vincent.*]

"It is also referred to in amendment No. 140 which runs as follows:—

'That to clause 26 (4) the following be added:—'and pass orders in accordance with its conclusions.'

"I do not wish to speak on these; I merely ask your Lordship to put them. I do not wish to withdraw them. I wish to put the last portion of amendment No. 138; that the Government are not going to allow the investigating authority's conclusions to be final. I do not want to say anything about that."

The motion was put and negatived.

His Excellency the President :—"May I inquire if Mr. Chanda and Mr. Khaparde wish to put their amendments Nos. 136* and 137†?"

The Hon'ble Mr. Kamini Kumar Chanda :—"No, my Lord."

The Hon'ble Mr. G. S. Khaparde :—"No, my Lord."

His Excellency the President :—"Amendment No. 140 automatically drops following the fate of No. 138. The question is that clause 26, as amended by the Select Committee and as further amended, stand part of the Bill."

The motion was put and agreed to.

The Hon'ble Sir William Vincent :—"My Lord, I move that clause 27, as amended by the Select Committee, stand part of the Bill."

The Hon'ble Mr. Kamini Kumar Chanda :—"I wish to move a small amendment to this, my Lord, that in clause 27 after the words 'punishable with' the word 'simple' be inserted. I say, my Lord, that disobedience to an order under this Part should be punishable with simple imprisonment in accordance with section 188 of the Indian Penal Code which says: 'Whoever knowing that by an order promulgated by a public servant lawfully empowered to promulgate such order, he is directed to abstain from a certain act, or to take certain order with certain property in his possession or under his management disobeys such direction shall, if such disobedience causes or tends to cause obstruction, annoyance or injury, or risk of obstruction, annoyance or injury, to any persons lawfully employed, be punished with simple imprisonment for a term which may extend to one month.' Of course, there is another clause of the same section which says 'and if such disobedience causes or tends to cause danger to human life, health or safety, or causes or tends to cause a riot or affray, shall be punished with imprisonment of either description for a term which may extend to six months or with fine"

6 P.M.

"My submission, my Lord, is that in accordance with the earlier part of the same section the sentence should be simple imprisonment."

The Hon'ble Sir William Vincent :—"My Lord, the punishment under section 188, Indian Penal Code, where disobedience to the order promulgated causes or tends to cause danger to human health, life or safety or causes or is likely to cause a riot or affray, is imprisonment of either description for six months, and I submit that a person who disobeys an order under the law, which is directly connected with a movement against the public safety, certainly deserves no more consideration."

* That in clause 26 (5) after the words "again make" the words "a reference to the investigating authority and the same procedure as is laid down in the foregoing sub-clauses of this section shall *mutatis mutandis* be observed" be inserted and the rest of sub-clause be deleted.

† That in clause 26 (4) after the words "again make" the words "on a fresh reference to the investigating authority" be inserted.

[*Mr. Kamini Kumar Chanda ; Mr. V. J. Patel ;* [14TH MARCH, 1919.]
Sir William Vincent ; Rao Bahadur B. N. Sarma.]

The Hon'ble Mr. Kamini Kumar Chanda:—"But in some cases under section 188 of the Indian Penal Code the punishment is simple."

The motion was put and negatived.

The Hon'ble Mr. V. J. Patel:—"My Lord, I beg to move—

"That in clause 27, for the word 'six months' the words 'three months' and for the words 'one thousand rupees' the words 'five hundred rupees' be substituted.

"I am sure my Hon'ble friend, the Home Member, is aware that there is some feeling on the subject, and I trust the Government will consider this favourably."

6-3 P.M.

The Hon'ble Sir William Vincent:—"My Lord, I am willing to accept the Hon'ble Member's amendment in so far as it relates to the amount of fine, because as far as I know there have been no cases in which fines exceeding five hundred rupees have been imposed. If it would meet the Hon'ble Member in any way to have the amendment framed in the following words, I am quite prepared to accept it:—

"That in clause 27 for the words 'one thousand rupees' the words 'five hundred rupees' be substituted."

6-5 P.M.

The Hon'ble Mr. V. J. Patel:—"My Lord, it is all right so far as it goes ; I have no objection, it may go in."

The amended motion was put and agreed to.

The motion that clause 27, as amended by the Select Committee and as further amended, stand part of the Bill was put and agreed to.

The Hon'ble Sir William Vincent:—"My Lord, I move that clause 28 do stand part of the Bill."

6-6 P.M.

The Hon'ble Rao Bahadur B. N. Sarma:—"I move, my Lord, that in clause 28 after the words 'District Magistrate' the words 'or Sessions Judge' be inserted. This clause deals with the forfeiture of security bonds, and I submit that, inasmuch as the question is one of some importance power may be conferred upon Sessions Judges also, because after all the choice of the Sessions Judge lies with the Local Government. I only enlarge the scope and the sphere from which the choice should be made, and I hope the Government will be able to accept it."

The Hon'ble Sir William Vincent:—"My Lord, I am afraid I must oppose this amendment. It is clearly not in accordance with ordinary practice. The enforcement of bonds is a matter for the District Magistrate rather than for the Sessions Judge. The bond here is imposed or taken on the motion of an executive authority and the enforcement and realisation of it should be entrusted to a Magistrate."

The motion was put and negatived.

The motion that clause 28 stand part of the Bill was put and agreed to.

6-8 P.M.

The Hon'ble Sir William Vincent:—"My Lord, I move that clause 29, as amended by the Select Committee, do stand part of the Bill."

The Hon'ble Mr. V. J. Patel:—"My Lord, I beg to move that in clause 29 for the words 'Local Government' wherever these words occur in the said clause, the words 'Chief Justice' be substituted. To put in two words, the amendment means that the power to appoint the investigating authority should be vested in the Chief Justice and not in the Local Government. The reason is this, my Lord, that it is the Local Government who makes the first order, the interim order ; it is the Local Government

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who lays information before the investigating authority ; it is the Local Government under the clause as it stands who appoints the investigating authority ; it is the Local Government who has to receive the report of the investigating authority and it is the Local Government, finally, that is to decide the fate of the man. I therefore submit that so far as the investigating authority is concerned, it must feel that it is to some extent independent of the Local Government. For these reasons I move this amendment. I trust the Hon'ble Member will accept it."

The Hon'ble Sir William Vincent :—" My Lord, I regret that I cannot think of accepting this amendment. The action is in this case taken by the executive Government and the responsibility is that of the executive Government. There is no reason why the Chief Justice should be placed in the somewhat awkward position which the Hon'ble Member proposes. The procedure proposed under the Bill for the investigating authority is not judicial ; that is a point which we have attempted to make clear from time to time ; indeed, I doubt whether the Chief Justice would be in a position to appoint the investigating authority. From my experience I believe also that Chief Justices would be the first to object to the proposal which the Hon'ble Member makes, which would have the effect of mixing them up with executive proceedings of this character."

The Hon'ble Mr. V. J. Patel :—" I am sorry, my Lord."

The motion was put and negatived.

The Hon'ble Mr. Surendra Nath Banerjea :—" I beg to move, my Lord—

'That in clause 29 (2) for the words 'one shall be a person' the words 'two shall be persons' and for the words 'a person' the words 'an Indian' be substituted.'

"My Lord, the amendment is somewhat cryptic. The section refers to the constitution of the investigating authority ; it says that the investigating authority shall consist of three persons ; the status and character of two persons named in the clause are mentioned, *i.e.*, to say one shall be a judicial officer not below the rank of a Sessions Judge, and the other a non-official ; but who the third is to be is not defined. I want to make the personnel of the investigating authority definite, and I suggest that two of the members of the investigating authority shall be officers not below the rank of District and Sessions Judges and the third shall be a non-official Indian. My Lord, we have some experience of these boards in Bengal, and, I believe, the suggestion that I have made is a suggestion that is generally followed in the constitution of these boards.

"I remember the work of one board. A dacoity took place not very far off from the place where I lived and the president was a District Judge. He was a High Court Judge for some time. There were two other members, and one was a retired High Court Judge. The Hon'ble the Home Member probably knows him, Dewan Bahadur Hari Nath Rai. The other member was a non-official. I know another investigating board and the constitution was upon the same line. These tribunals gave satisfaction in the performance of their duties. Inasmuch as you have that experience I want to embody it in the Bill. Having regard to the facts I have mentioned I hope my Hon'ble friend will see his way to accept this small amendment ; it does not in any way interfere with the scope of the Bill."

The Hon'ble Mr. V. J. Patel :—" My Lord, I am sorry that I have to oppose this amendment. I know that the Hon'ble the Home Member will try to accept it."

The Hon'ble Sir William Vincent :—" I can assure Mr. Patel that I will not follow on the Council."

[*Mr. V. J. Patel; Sir William Vincent; Mr. Surendra Nath Banerjea; Mr. G. S. Khaparde; Rao Bahadur B. N. Sarma.*] [14TH MARCH, 1919.]

The Hon'ble Mr. V. J. Patel:—"That is my view. I am not in favour of an Indian being on the investigating board, because we Indians do not hold ourselves responsible for the passing of this measure. I think no Indian should serve on these investigation boards."

6-13 P.M.

The Hon'ble Sir William Vincent:—"I was very pleased to hear from the Hon'ble Mr. Banerjea that the investigating authorities or advisory committees that he mentioned do give such satisfaction. It was the more gratifying to me because some of the remarks which have been made from time to time in this Council indicated that they were of no use. We have now cogent evidence from a non-official member of this Council as to the value of their work. I am quite prepared to accept the amendment of the Hon'ble Member providing that the members of the authority shall be judicial officers. I would ask the Hon'ble Member not to insist on a statutory condition that one member should be an Indian as it is inadvisable to make these racial distinctions in a Statute. I will ask the Hon'ble Member, if he will take it from me, that we will issue instructions to Local Governments that one Indian shall certainly be on the boards."

The Hon'ble Mr. Surendra Nath Banerjea:—"I accept that."

The motion* was put and agreed to.

The Hon'ble Mr. V. J. Patel:—"I beg to withdraw the amendment—

'That in clause 29 (2) for the words 'one shall be a person having held' the words 'two shall be persons having held' be substituted.' "

The amendment was by leave withdrawn.

The Hon'ble Mr. G. S. Khaparde:—"I beg to withdraw the amendment—

'That in clause 29 (2) for the words 'and one shall' to the end of the sub-clause the words 'the remaining two shall be practising pleaders of not less than 10 years' standing and not in the service of the Crown of India' be substituted.' "

The amendment was by leave withdrawn.

6-16 P.M.

The Hon'ble Rao Bahadur B. N. Sarma:—"I beg to move the following amendment:—

'That in clause 29 (2) for the words from 'and one' to the word 'India' the words 'the remaining two being elected by the non-official members of the Legislative Council from among the elected members' be substituted.'

"I want one of the members of the investigating authority to be a judicial officer and that he should be associated with the members of the local Council elected by it. My object is that this may inspire confidence in the public, that if the administrative machinery to be devised by the Government should consist partly of elected members of the Council, who may be chosen from among a panel or otherwise selected, it would inspire confidence in the public. The elected men would be responsible to the voters and public safety would be promoted."

6-17 P.M.

The Hon'ble Sir William Vincent:—"I think the Government would be in some difficulty in this matter if they accepted this amendment. We have heard Mr. Patel say that he was quite unwilling that any member of the investigating authority should be an Indian. In what position would the Government be left in the matter? I do not think also that the Hon'ble Mr. Sarma

* That in clause 29 (2) for the words 'one shall be a person' the words 'two shall be persons' be substituted.

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can have thought of the burden he was placing on the panel of members selected from the Provincial Council. I suggest it would be unwise for the Council to impose on non-official members a burden of this kind without consulting them."

The Hon'ble Rao Bahadur B. N. Sarma:—"I have not said that the gentlemen selected should be Indians, they may be."

The Hon'ble Sir William Vincent:—"They have to be elected members."

The Hon'ble Rao Bahadur B. N. Sarma:—"They may be Europeans?"

The Hon'ble Sir William Vincent:—"Am I to understand that the Hon'ble Member intends to select members like Mr. Hogg or Mr. Ironside?"

The Hon'ble Rao Bahadur B. N. Sarma:—"I am certain that 6-19 P.M. if Mr. Hogg or Mr. Ironside worked on the Provincial Council, there would not be very much difference in many essential points between them and their Indian colleagues. I have not suggested that the members who are to sit should be Indians, so there ought not to be any difficulty. As regards the second point raised by the Hon'ble the Home Member as to the burden that would be thrown on non-official members, if they are to be responsible men, if they choose to represent their country, they should take over this burden and to suppress revolutionary and anarchical movements, should help the Government by their presence on these bodies and by their co-operation. I think non-officials should be glad if the Government imposed this burden on them?"

The motion was put and negatived.

The Hon'ble Mr. V. J. Patel:—"I beg to withdraw my amendment—

'That in clause 29 (2) for the words 'one shall be a person not in the service of the Crown of India' the words 'two shall be pleaders being non-officials and practising for not less than ten years' be substituted.'"

The amendment was by leave withdrawn.

The Hon'ble Mr. Kamini Kumar Chanda:—"I beg to move 6-20 P.M. the following amendment:—

'That in clause 29 (2) for the word 'one' the word 'two' be substituted and after the words 'in India' in the same sub-clause the words 'selected from a panel of six persons nominated by the Provincial Legislative Council' be inserted.'"

The motion was put and negatived.

The Hon'ble Mr. V. J. Patel:—"I beg to withdraw my amendment—

'That in clause 29 (2) for the words 'one shall be a person not in the service of the Crown in India' the words 'one shall be a pleader being a pleader and practising for not less than ten years' be substituted.'"

The amendment was by leave withdrawn.

The motion that clause 29, as amended by the Select Committee, and as further amended, stand part of the Bill was put and agreed to.

[*Sir William Vincent; Mr. Kamini Kumar Chanda; Mr. V. J. Patel; Pandit Madan Mohan Malaviya.*] [14TH MARCH, 1919.]

6-21 P.M.

The Hon'ble Sir William Vincent :—" My Lord, I move that clause 30, as amended by the Select Committee, do stand part of the Bill."

The Hon'ble Mr. Kamini Kumar Chanda :—" My Lord, the amendment that I wish to move reads thus :—

'That in clause 30 (1) after the words 'thinks fit' the words 'from a panel of twelve persons nominated by the Legislative Council' be inserted.'

" My Lord, this stands on a different footing, and I hope this will appeal to the Hon'ble the Home Member."

6-22 P.M.

The Hon'ble Sir William Vincent :—" My Lord, I really do not think that the Hon'ble Member ever expected that we would adopt this amendment, and I believe that a panel such as he proposes would be most unsuitable in every way. Visiting Committees will be appointed for different centres to report upon the welfare of persons under restraint. There may be, I hope there will not be, unless conditions become bad, but there might be four or five different committees in one province in different parts because the members of the Visiting Committees should live near the places of internment so as to be able to look after the welfare of the individuals whom they are to visit, and it might be quite impossible to get suitable people living in the vicinity from the panel chosen by the Legislative Council. Even if it was in accordance with the Government idea of the constitutional position that the Legislative Council should take an authoritative part in a purely executive matter of this kind, a panel of 12 would not be sufficient

The Hon'ble Mr. Kamini Kumar Chanda :—" In that case you might increase the number. Make it 30."

The Hon'ble Sir William Vincent :—" I have taken the amendment as it is put forward."

The motion was put and negatived.

The motion that clause 30, as amended by the Select Committee, stand part of the Bill was put and agreed to.

The Hon'ble Sir William Vincent :—" My Lord, I move that clause 31, as amended by the Select Committee, do stand part of the Bill."

The motion was put and agreed to.

6-24 P.M.

The Hon'ble Mr. V. J. Patel :—" May it please your Excellency, I beg to move that Part III be deleted.

" Your Excellency, about the provisions of this Bill, the less said the better. After hearing, my Lord, I am bound to say that after three days' hard work I have now fully realised, considering the determined attitude of Government not to yield an inch of ground on any essential particular, that it is hopeless to expect anything in the direction asked for by this amendment. I therefore formally move the amendment and leave it to the good sense of this Council."

The Hon'ble Mr. Kamini Kumar Chanda :—" My Lord, I have nothing more to add to what my Hon'ble friend Mr. Patel has said. I have taken a vow not to speak any more to-night."

6-25 P.M.

The Hon'ble Pandit Madan Mohan Malaviya :—" My Lord, I support the amendment which has been moved by the Hon'ble Mr. Patel."

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[*Pandit Madan Mohan Malaviya.*]

My Lord, I would like, if I may, once more to try to point out to the Government that there is no necessity for enacting such a piece of legislation as is provided for in Part III, and secondly, that it is not right that it should be so enacted. My Lord, this Part proposes to substitute executive for judicial authority in dealing with cases which are contemplated to be dealt with under it. Section 33 says that the Governor General in Council is to make a declaration, if he is satisfied of the fact, that in the whole or any part of British India anarchical or revolutionary movements are being promoted and that scheduled offences in connection with such movements are prevalent to such an extent as to endanger the public safety, by a notification in the *Gazette of India*, and that, thereupon, the provisions of this Part shall come into force in the area specified. Subsequent to that if, in the opinion of the Local Government there are reasonable grounds for believing that any person has been or is concerned in such area in any scheduled offence, the Local Government may make in respect of such person any order authorised by section 21, and may further by order in writing direct—

- (a) the arrest of any such person without warrant ;
- (b) the confinement of any such person in such place and under such conditions and restrictions as it may specify.

“ Now, my Lord, presumably the Local Government will have obtained some information ; it will be in a position to say that it has reasonable grounds for believing that a particular person has been or is concerned in any such offence as is mentioned here. Presumably that information will have come to the Local Government through the Police and its other executive officers, but not as the result of a judicial investigation. It is proposed that having obtained that information, the Local Government should have power to pass an order of the nature mentioned in section 21, or any of the other orders which are mentioned in the section. Under the ordinary procedure which is provided for in the existing Criminal Procedure Code, it is open to the Local Government to send such a case to a Magistrate for investigation. My friend the Hon'ble Mr. Patel, drew attention to it in dealing with Part II of this Bill. Section 108 lays down that :—

“ Whenever a Chief Presidency or District Magistrate, or a Presidency Magistrate or Magistrate of the first class specially empowered by the Local Government in this behalf, has information that there is within the limits of his jurisdiction any person who, within or without such limits, either orally or in writing, disseminates or attempts to disseminate, or in any wise abets the dissemination of—

- (a) any seditious matter, that is to say, any matter the publication of which is punishable under section 124-A of the Indian Penal Code, or,
- (b) any matter the publication of which is punishable under section 153-A., then such Magistrate may require such person to show cause why he should not be ordered to execute a bond with or without sureties, for his good behaviour for such period, not exceeding one year, as the Magistrate thinks fit to fix.

“ Section 110 gives power to a Presidency Magistrate, District Magistrate and Sub-Divisional Magistrate, who, on receiving information that any person is so desperate and dangerous as to render his being enlarged without security hazardous to the community. I submit, my Lord, that this provision would cover a case such as the one contemplated in sections 32 and 33. It is the Local Government which would send the case to a Magistrate to deal with. But it is proposed in the Bill that the Local Government should itself pass an order. Is there any justification shown for it? If the Local Government has obtained some information which it is willing to place later on before an investigating authority, what on earth can be the objection to the Local Government placing the same information before a Magistrate in the service of the Government for judicial investigation? Has the Government lost confidence in its Magistrates? Is there any justification for suggesting or implying that the Government has any reason to suspect the honesty, the integrity or the ability of the Magistrates who are serving the Government at present? If there is not, will anybody tell me why the investigation of a matter of the character

[*Pandit Madan Mohan Malaviya.*]

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we are discussing should be taken out of the jurisdiction of the Magistrate, and entrusted to an investigating authority which it is proposed to constitute? If the matter goes before a Magistrate, the man has got all the constitutional safeguards of liberty in having the charge or accusation which may be urged against him properly, judicially tried. He has the opportunity of knowing who his assailant or accuser is. He has the opportunity of knowing what that man has said against him, and he will have the opportunity of putting his evidence to test by cross-examination by the help of a trained lawyer. If the Magistrate should pass an order against him, he would have the opportunity of taking the matter to a High Court and getting the verdict of that Court upon it. I submit, therefore, that there is no justification shown why any case which may arise under section 33 should not be left to be dealt with the ordinary regular courts.

" My Lord, I want to make it clear that none of us for a moment wishes that men who commit crimes shall not be dealt with in the most effective way possible. As I have said repeatedly, these crimes injure my own countrymen most, and I am anxious that none of them should injure themselves or others by indulging in them. I am anxious and my friends are anxious that every reasonable step should be taken to check and eradicate anarchical and revolutionary activities and crimes, but we are also anxious that, in making that attempt, preventable injustice shall be duly guarded against. That is the whole reason of our anxiety for asking that judicial procedure and form should not be replaced by executive authority and action. If the Bill is not passed, it does not mean that the Government will be powerless to deal with such crimes. There is provision in the existing law to enable them to do so. And if it were shown, if it was proved by what has happened in actual cases that these provisions are insufficient, that a proper sufficient effort had been made by strengthening and improving the police, by appointing men who could be trusted to sift evidence and produce only evidence which was true : there might be reason for strengthening the police, improving the judiciary and taking such other steps as might be necessary to strengthen the judiciary. But because in some cases the attempt to bind over or to secure persons who might have been suspected of being implicated in crime or criminal movements has failed, I submit that does not afford any justification for putting aside the regular procedure of courts and substituting executive authority for them. My Lord, there have been cases of failure of justice in the past in the regular courts. But I have not heard it suggested that because there were failures of justice in some cases, therefore the ordinary courts should give place to unjudicial, executive bodies and that they should be left to deal with cases. It is necessary to realise the effect of the procedure that is now proposed. It will be this that the Local Government, on receiving information against a man, may by a mere executive order deprive him of his liberty. My Lord, as my friend the Hon'ble Mr. Jinnah has pointed out, as other Hon'ble Members have pointed out, we do value liberty. We oppose the Bill not because any of us is afraid that these provisions of the law may touch a Member of this Council, though one should not be too sure that they would not. We oppose it because we have concern for those who may fall victims to the exigencies of this procedure. The existence of extra-judicial regulations; of repressive, drastic legislation, has sometimes led to the employment of such provisions to the injustice, of individuals, and we are afraid that, if the proposed Part III of the Bill becomes law, it may lead in many cases to irremediable injustice. It is therefore that we are offering our stoutest resistance to the passage of this legislation.

" My Lord, it has been said by some that the impression created in some quarters by our opposition to this Bill would be that we are not sufficiently alive to our duty to our fellowmen to secure peace, order and good government. I cannot believe that such a charge will be advanced by any one who has a knowledge of facts. I hope that our persistent efforts in this Council and other Legislative Councils for years have shown that we have been labouring earnestly, strenuously, prayerfully, to promote the welfare of our fellowmen, and it is ~~and~~ that earnest

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desire to secure their welfare, to secure them from injustice, which leads us to offer this opposition. On the other hand, my Lord, there have been many instances in which Local Governments have erred. That is also a circumstance which we cannot forget, cannot get over. The rules made under the Defence of India Act gave power to Local Governments to adopt certain measures as emergency measures. Those powers have been abused in more than one instance, by more than one Local Government. And we fear that if the powers now proposed are given to Local Governments for three years in times of peace, there is a danger of their being exercised to the injury of individuals. For these reasons I would once more ask the Government to consider the existing provisions of the law and to be content with these provisions and to drop Part III of the Bill which is now before the Council. I venture to repeat that I feel sure that, if that is done, there will be no injury to any public interest. The apprehension that revolutionary and anarchical crimes may be revived is an apprehension against which there are many reasons and circumstances to be taken into account. If they should be revived in any measure, then it will be the time for the Government to consider and enact some special legislation, if it is shown that the existing legislation is insufficient. My Lord, to pass in advance, in apprehension of danger which may never arise, a piece of legislation which subverts the existing system of justice, which takes away powers which are at present exercised by the judiciary, and puts them in the hands of the executive, is an anomalous, dangerous and an unwise procedure. I earnestly wish and hope that the Government will yet see the wisdom of abandoning it."

The Hon'ble Mr. M. A. Jinnah:—"My Lord, I will only quote ^{6-40 P.M.} the words of a very great authority before I say anything more. In a very famous case, which is known as Daniel's case, one of the greatest jurists and lawyers laid down three propositions. The first proposition is that no man can be imprisoned upon the will and pleasure of any, but a bondman or a villein.

'The second proposition. If a freeman of England might be imprisoned at the will and pleasure of the King, or by his command, he were in worse case even than a villein.

The third proposition. A freeman imprisoned without cause is civilly dead.'

"My Lord, the provisions of Part III of this Bill will bring about this result. First, the selection of the victim will be left to the plenary discretion of the bureaucracy; secondly, my Lord, it means the negation of public safety and defence; and thirdly, my Lord, I say that it is poison to the commonwealth.

"My Lord, to quote the words of Lord Shaw in that famous judgment to which I have referred, this is what he says:—

"In the exercise of power that the Government have the plainest teachings of history and the dictates of justice demand that, on the one hand, Government power, and, on the other hand, individual rights, these two, shall face each other as party and party."

He does not say it is said it will not be so. Here, in the provisions of this Bill, the Government, as a party, shall act at its own command; the subject, as a party, shall submit and shall not be heard. The Government is at once to be party, judge and executioner. That, my Lord, seems to be Part III of this Bill.

"My Lord, I will not take up the time of this Council any more. I say, my Lord, that Part III is the blackest part of this black Bill. And, my Lord, I speak with this passion, with this earnestness, with this feeling, because, if it ever finds its place on the Statute-book, it will tarnish the fair name of India and Great Britain. I love India, but, my Lord, I do not love Great Britain the less, because, it has been the home of my training and education."

[*Sir. James DuBoulay ; Dr. Tej Bahadur Sapru.*] [14TH MARCH, 1919.]

6-45 P M

The Hon'ble Sir James DuBoulay:—" My Lord, I rise to oppose this amendment. I do not think that I need traverse the same ground that was traversed this morning. We all agreed that these are not pleasant measures to have to introduce. It is only the necessity of the case that makes us introduce them.

" When the Hon'ble Pandit Madan Mohan Malaviya said that we had weapons in our hands that we can use, referring us to Chapter VIII of the Criminal Procedure Code, he ignored all that has been said here to-day about the impossibility of bringing evidence into court, the impossibility of following the usual forms of criminal procedure. The first thing that has to be done under that Chapter, when a Magistrate begins his inquiry, is to follow the rules for either summons cases or warrant cases. The witnesses have to come into court to be examined and cross-examined, and all those unavoidable features which we have introduced into the present Bill for the protection of witnesses would go by the board if we confined ourselves to Chapter VIII. He said that if the provisions of the ordinary law have been sufficient in the past, they ought to be sufficient now. We know that they have not been sufficient in the past. We know that if it had not been for the weapon that was placed in our hands by the Defence of India Act, we should have been in a state of chaos in Bengal. We were casting about for some means by which to meet the situation. The Defence of India Act was the weapon which enabled us to meet it, and that is the weapon which in a modified form we are asking you to allow us to continue to use.

" Again, he suggested that the police might have been strengthened. But they have been strengthened. I think anyone here who represents Bengal must know how the budget of the Bengal Province has gone up year by year, and what tremendous increases there have been to every branch of the police in Bengal.

" I cannot believe that the Hon'ble Pandit means that this Government ought to improve the High Court of Calcutta. I do not know what he meant by 'improving' the courts. The fact of the matter is that this Part III is merely an amplification of Part II. The principle is the same as in Part II. We have only a later stage of revolutionary developments here. In Part III we have the effects of revolutionary propaganda in operation and we have these scheduled offences prevalent. The more lenient measures that were sufficient when the movement was only threatening to result in these scheduled offences are no longer sufficient, and it is necessary to take the more drastic measures provided in Part III."

6-47 P M.

The Hon'ble Dr. Tej Bahadur Sapru:—" My Lord, so many cases have gone up to the Calcutta High Court in which these terrorists and people of that class have figured, that I do not doubt that it would be possible for Members of the Government to point to any remarks that might have been made in the judgments of the High Court, to the effect that the present law was not fully adequate to the occasion. It is not as if the repressive legislation which has been passed hitherto has not yet come up for discussion in the High Courts. It may be that probably the Hon'ble the Law Member or the Hon'ble the Home Member knows of such remarks; but so far as I recollect, whatever other defects in the present law the High Courts may have pointed out, I do not think they have in so many words said that they feel themselves incompetent to deal with the situation which has arisen in Bengal merely because the law is inadequate or insufficient. It has been assumed during the course of the argument on the official side that the Council, as well as the country, are agreed that the present law is insufficient, and that therefore it is in the highest interests of the State necessary that such extraordinary powers—unknown to English Law—I only hope I shall not be corrected because I am proud in English law—and unknown to Indian law, should be put into my friend,

[14TH MARCH, 1919.]

[*Dr. Tej Bahadur Sapru ; Mr. V. J. Patel.*]

the Hon'ble Mr. Jinnah, has already pointed out, the provisions of this Part are far more drastic than those of any other Part, because by proceeding under this Part, what do you do? You simply say to the man, 'Well, we the Government are satisfied that you have been concerned in some very objectionable and dangerous movement, and we are not going to give you a chance of testing the information that is in our possession, as you would have been entitled to do if we had placed you before a court of law.' My Lord, I submit that among the many things which are really extraordinary about this Bill, there is nothing more extraordinary than the provision of clause 33. Let us remember what it says. It says:—

'Where, in the opinion of the Local Government, there are reasonable grounds for believing that any person has been or is concerned in such area in any scheduled offence, the Local Government may make in respect of such person any order authorised by section 21, and may further by order in writing direct—

- (a) the arrest of any such person without warrant;
- (b) the confinement of any such person in such place and under such conditions and restrictions as it may specify ;'

Provided that no such person shall be confined in that part of a prison or other place which is used for the confinement of convicted criminal prisoners as defined in the Prisons Act, 1894;

and then it goes on to say some other things.

"Now, my Lord, when the law is set in motion, the only thing that has got to be done is that the Local Government has to say that it is satisfied about the complicity of the man. The moment it says that the man is taken under arrest and put into confinement, and then, and then only has he got any remedy. But what is the remedy? The remedy is that which is laid down in section 36, which says:—

'Where an order (other than an order for arrest or search) has been made under section 33, the provisions of sections 22 to 26 shall apply in the same way as if the order were an order made under section 21, save that, on receipt of the report of the investigating authority, the Local Government may, subject to the conditions prescribed by section 26, make any order which is authorised by section 33, and sections 22 to 26 and 28 to 31, shall be deemed to be included in this Part.'

The same procedure will apply to his case. Are we really persuaded that the procedure provided by Part II is one which will enable a person in that situation really and effectively to test the information on which the Government has taken such a serious step as to deprive him of his liberty and to put him into confinement? My Lord, I think this fairly beats the record of many things which are to be found in this Bill, and I venture to think, my Lord, that it is bound to create, as indeed it has already created, the utmost dissatisfaction and discontent in the country. What will be said is this, that a Government which finds itself unable to cope with the situation, although it has got such extensive and ample powers in the law, seeks shelter behind a law which is no law or—to use an expression which was once used by Sir Rash Behari Ghose—a 'lawless-law.' My Lord, I therefore submit, I ask you to think not twice but thrice before you accept this Part III. It is a very serious matter, and it is going to give rise to great trouble—far greater trouble than you have had in the past, and I certainly do not want to see my country plunged into any trouble at this juncture. I must respectfully but firmly protest against the provisions of this Part III; and as my Hon'ble friend, Mr. Patel, has said he fully anticipates that this Part will be passed, my Lord, I must say that I cannot possibly support this Bill but must oppose it and every Part of it."

The Hon'ble Mr. V. J. Patel:—"My Lord, I have already given 6-54 P.M. my reasons why I do not wish to make any speech on this amendment. I confess, however, I am surprised at the optimism of some of my non-official friends here. I thought they had already realised what I have realised now."

[*The President ; Rai Bahadur B. D. Shukul.*]

[14TH MARCH, 1919.]

The motion was put and the Council divided as follows:—

Ayes—19.

The Hon'ble Sir Gangadhar Chitnavis.
 „ „ Babu S. N. Banerjee.
 „ „ Raja of Mahmudabad.
 „ „ Dr. T. B. Sapru.
 „ „ Pandit Madan Mohan Malaviya.
 „ „ Mr. S. Sastri.
 „ „ „ B. N. Sarma.
 „ „ Mir Asad Ali, Khan Bahadur.
 „ „ Sir Dinshaw Wacha.
 „ „ Mr. V. J. Patel.
 „ „ Mr. M. A. Jinnah.
 „ „ Sir Fazulbhoy Currimbhoy.
 „ „ Rai Sitanath Ray Bahadur.
 „ „ Sir M. C. Nandi.
 „ „ Rai Krishna Sahay Bahadur.
 „ „ Khan Bahadur Mian Muhammad Shafi.
 „ „ Mr. G. S. Khaparde.
 „ „ Rai Bahadur B. D. Shukul.
 „ „ Mr. K. K. Chanda.

Noes—36.

His Excellency the Commander-in-Chief.
 The Hon'ble Sir Claude Hill.
 „ „ „ Sankaran Nair.
 „ „ „ George Lowndes.
 „ „ „ Thomas Holland.
 „ „ „ William Vincent.
 „ „ „ James Meston.
 „ „ „ Arthur Anderson.
 „ „ Mr. W. A. Ironside.
 „ „ Sir Verney Lovett.
 „ „ Mr. H. F. Howard.
 „ „ Sir James DuBoulay.
 „ „ Mr. A. H. Ley.
 „ „ „ W. M. Hailey.
 „ „ „ H. Sharp.
 „ „ „ R. A. Mant.
 „ „ Major-General Sir Alfred Bingley.
 „ „ Sir Godfrey Fell.
 „ „ Mr. F. C. Rose.
 „ „ „ C. H. Kesteven.
 „ „ „ D. deS. Bray.
 „ „ Lieutenant-Colonel R. E. Holland.
 „ „ Surgeon-General W. R. Edwards.
 „ „ Mr. G. R. Clarke.
 „ „ „ H. Moncrieff Smith.
 „ „ „ C. A. Barron.
 „ „ „ P. L. Moore.
 „ „ „ M. N. Hogg.
 „ „ „ T. Emerson.
 „ „ „ E. H. O. Walsh.
 „ „ „ C. A. Kincaid.
 „ „ Sir John Donald.
 „ „ Mr. P. J. Fagan.
 „ „ „ J. T. Marten.
 „ „ „ W. J. Reid.
 „ „ „ W. F. Rice.”

The amendment was therefore negatived.

His Excellency the President :—“ That will cover Mr. Chanda's amendment* to the same effect. And, Mr. Shukul, it covers yours† also.”

The Hon'ble Rai Bahadur B. D. Shukul :—“ I would rather keep quiet, my Lord.”

* No. 153-A. That Part III be deleted.

† No. 154. That Part III be deleted with the exception of the proviso to clause 33 (1) (b) which is to stand as a separate clause.

[14TH MARCH, 1919.]

[*Sir William Vincent; Mr. G. S. Khaparde; Mr. V. J. Patel; Mr. Kamini Kumar Chanda; The President; Rao Bahadur B. N. Sarma.*]

The Hon'ble Sir William Vincent :—" My Lord, I move that clause 32, as amended by the Select Committee, do stand part of the Bill."

The Hon'ble Mr. G. S. Khaparde :—" The subject matter of his amendment, 7 P.M.

' That in clause 32 after the words ' he may ', the words ' with the concurrence of the Indian Legislative Council ' be inserted '

was discussed, your Excellency, in connection with Part II, so I do not propose to go over the same ground. I will only ask your Excellency to put the amendment."

The Hon'ble Sir William Vincent :—" My Lord, for reasons that I have explained at some length before I cannot accept this amendment."

The motion was put and negatived.

The Hon'ble Mr. V. J. Patel :—" My Lord, I beg to withdraw the amendment which stands in my name, namely,

' That in clause 32 after the words ' he may ' the words ' with the concurrence of the Indian Legislative Council ' be substituted '."

The amendment was by leave withdrawn.

The Hon'ble Mr. Kamini Kumar Chanda :—" My Lord, the amendment which stands in my name is as follows :—

' That in clause 32 for the words ' in Council ' the words ' with the consent of the Indian Legislative Council ' be substituted '.

" I would rather put it, my Lord."

His Excellency the President :—" Would you like me to put it?"

The Hon'ble Mr. Kamini Kumar Chanda :—" Yes, my Lord."

The motion was put and negatived.

☛ **The Hon'ble Rai Bahadur B. N. Sarma** :—" I beg to move the amendment which stands against my name :— 7-1 P.M.

" That to clause 32 the following provisos be added :—

' Provided that no action shall be taken by the Governor General in Council, without giving the Indian Legislative Council or the Legislative Council of the province in respect of which such a notification is proposed to be made an opportunity of expressing its opinion by a resolution passed on the subject :

' Provided further that such notification shall at any time after the expiry of one year from the date thereof be withdrawn on the recommendation of the Indian Legislative Council or the Legislative Council of the province in respect of which it may have been made by a resolution passed by three-fifths of the members of either of the said Councils '."

The motion was put and negatived.

The motion that clause 32, as amended by the Select Committee, stand part of the Bill was put and agreed to.

The Hon'ble Sir William Vincent :—" My Lord, I beg to move that clause 33, as amended by the Select Committee, do stand part of the Bill."

The Hon'ble Mr. V. J. Patel :—" My Lord, I beg to move that in clause 33 (1) after the words ' has been or is ' the word ' actively ' and after the words ' in any scheduled offence ' the words ' connected with any anarchical 7-2 P.M.

[*Mr. V. J. Patel; Sir William Vincent; The President.*] [14TH MARCH, 1919.]

or revolutionary movement' be inserted. The clause as proposed to be amended will read thus:—

'Where in the opinion of the Local Government there are reasonable grounds for believing that any person has been or is actively concerned in such area in any scheduled offence connected with any anarchical or revolutionary movement . . . etc. etc.'

"The amendment really consists of two parts. With regard to the first part, I invite the attention of this Council to clause 21 which has already been passed. There it is stated 'where in the opinion of the Local Government there are reasonable grounds for believing that any person is or has been actively concerned in any movement of the nature referred to in section 20.' Well in this clause the word 'actively' does not occur. I should not have moved this amendment if the word 'actively' was not to be found in clause 21: but anyone who compares the provisions of section 21 with section 33 can justly contend that section 33 is really wider in its scope than section 21. Therefore it is that I propose that the word 'actively' should be inserted in clause 33 also.

"With regard to the second part of my amendment, I desire that the persons to be dealt with by the Local Government under clause 33 should be persons who, in the opinion of the Local Government, have been or are concerned in any area in any scheduled offence connected with anarchical or revolutionary movements. This is merely to make the intention of the Government clear and nothing more."

7-5 P.M.

The Hon'ble Sir William Vincent:—"My Lord, I think that the last part of the amendment which the Hon'ble Member proposes will be met by an amendment of the Schedule itself by inserting therein the words which the Hon'ble Member seeks to insert here. I am afraid, however that I cannot accept the suggestion as to the insertion of the word 'actively' before 'concerned,' as the word would be misleading. A man may not be actively concerned in a movement; but the drafting department consider—and if I may say so, with all deference, I entirely agree with them—that it is unwise and unreasonable to put in the word 'actively' before 'concerned' when we are speaking of an offence. If by any chance it could be held to exclude a person who had instigated and not otherwise taken any active part in an offence, it would be open to objection. Suppose there is a conspiracy and a man is instigating it; he ought certainly to come within this Part, and there is no necessity whatever to insert the word 'actively'. I prefer to take the wording as it is at present."

The Hon'ble Mr. V. J. Patel:—"I have nothing more to say, my Lord."

His Excellency the President:—"Do you wish the other part to be put?"

The Hon'ble Sir William Vincent:—"I am going to oppose this amendment *in toto*; I want any amendment that is made to be put in the Schedule."

The motion was put and negatived.

7-6 P.M.

The Hon'ble Mr. V. J. Patel:—"I beg permission to withdraw the next amendment, namely—

'That in clause 33(1) after the words 'the Local Government may' the words 'with the previous approval of the District and Sessions Judge of the District' be inserted'."

The amendment was by leave withdrawn.

14TH MARCH, 1919.]

[*Mr. Srinivasa Sastri; Sir William Vincent; Mr. G. S. Khaparde; Mr. Kamini Kumar Chanda; Mr. V. J. Patel.*]**The Hon'ble Mr. Srinivasa Sastri:—**"I beg to move:—

'That in clause 33 (1) after the word 'Government' where that word occurs for the second time the following be inserted:—

'shall place all the materials in its possession relating to his case before a judicial officer not below the rank of a District and Sessions Judge and take his opinion thereon. After considering such opinion the Local Government, if it is satisfied that such action is necessary.'

"This amendment, my Lord, is on all fours with an amendment to section 21 which I moved sometime ago, which has been accepted with a slight change by the Government; and I hope this will also be similarly treated."

The Hon'ble Sir William Vincent:—"I am quite prepared, my Lord, to accept this amendment in the modified form which I suggested last time on the motion to amend clause 21.

"The amendment will run as follows:—

'... may place all materials in its possession relating to his case before a judicial officer who is qualified for appointment to a High Court and take his opinion thereon. After considering such opinion the Local Government may if it is satisfied that such action is necessary ...'

The Hon'ble Mr. Srinivasa Sastri:—"I accept that, my Lord." 7-8 P.M.

The motion as amended was put and agreed to.

The Hon'ble Mr. G. S. Khaparde:—"My Lord, I move—

'That in clause 33 (1) for the words 'may make' the following words be substituted:—

'Shall lay information before a Magistrate of the 1st class having jurisdiction in the area and the said Magistrate may on being satisfied of the truth of the information by following the procedure laid down in the Criminal Procedure Code for demanding security make.'

It has been discussed before. It may be merely put."

The motion was put and negatived.

The Hon'ble Mr. Kamini Kumar Chanda:—"I merely put this amendment, my Lord:—

'That in clause 33 (1) for the words 'may make' the words 'apply itself or through any officer to the investigating authority having jurisdiction in the matter' be substituted, after the word 'person' the word 'for' be inserted, and for the words 'further by order in writing direct' the words 'further apply for an order directing' be substituted.

The motion was put and negatived.

The Hon'ble Mr. Kamini Kumar Chanda:—"My Lord, I beg to withdraw the next two amendments standing in my name, namely,—

'That in sub-clause (b) of clause 33 (1) the words 'without warrant' be deleted and

'That in sub-clause (c) of clause 33 (1) for the words 'in the opinion of the Local Government has' the words '*prima facie* appears to have' be substituted.

The amendments were by leave withdrawn.

The Hon'ble Mr. V. J. Patel:—"I beg to move my amendment—

'That in sub-clause (c) of clause 33 (1) for the words 'prejudicial to the public safety' the words 'connected with any anarchical or revolutionary movement' be substituted.'

The Hon'ble Sir William Vincent:—"I am prepared to accept the amendment."

The Hon'ble Mr. V. J. Patel:—"I am glad your Excellency."

• The motion was put and agreed to.

[*Mr. V. J. Patel ; Sir George Lowndes ; Mr. Kamini Kumar Chanda ; Sir William Vincent ; Rao Bahadur B. N. Sarma.*] [14TH MARCH, 1919.]

7-11 P.M.

The Hon'ble Mr. V. J. Patel :—"I beg to move my amendment—
 'That in clause 33 (3) for the words 'use all means necessary' the words 'use all lawful means reasonably necessary' be substituted.'
 I understand from what took place in connection with a similar amendment to Part II that Government will consider this amendment favourably."

The Hon'ble Sir George Lowndes :—"I accept the amendment."
 The motion was put and agreed to.

The Hon'ble Mr. Kamini Kumar Chanda :—"I beg to withdraw my amendments—

'That in clause 33 (3) the word 'lawful' be inserted after the word 'all,' and

'That after clause 33 (3) the following proviso be inserted :—

"Provided that the investigating authority when ordering the arrest of any person may provide for bail and when the arrested person is produced before it may then admit him to bail and '"

The amendments were by leave withdrawn.

The motion that clause 33, as amended by the Select Committee and as further amended stand part of the Bill was put and agreed to.

The Hon'ble Sir William Vincent :—"My Lord, I move that clause 34, as amended by the Select Committee, and clauses 35 and 36 stand part of the Bill."

The motion was put and agreed to.

The Hon'ble Sir William Vincent :—"My Lord, I move that clause 37 do stand part of the Bill."

7-14 P.M.

The Hon'ble Mr. V. J. Patel :—"I beg to propose my amendment—

'That in clause 37 after the words 'with fine' the words 'which may extend to one thousand rupees' be inserted'.

The Hon'ble Sir William Vincent :—"I am prepared to accept this amendment."

The motion was put and agreed to.

The Hon'ble Rao Bahadur B. N. Sarma :—"I beg to withdraw my amendment—

'That in clause 37 after the word 'fine' the words 'amounting to one thousand rupees' be inserted'

The amendment was by leave withdrawn.

The Hon'ble Mr. Kamini Kumar Chanda :—"I beg to withdraw my amendment—

'That after clause 37 the following new clause be inserted :—

'37-A. When the investigating authority finds that there was no probable or reasonable cause for applying for the arrest of any person or having any place searched, it may after giving notice to and hearing the prosecution, direct that any compensation be paid to the person and such compensation shall be paid by Government :

Provided that the receipt of such compensation by any person shall not be a bar to his right of bringing any suit for damages against any one for false and malicious prosecution which he might possess : but compensation must be taken into account in passing any decree in such suit'."

The amendment was by leave withdrawn.

The motion that clause 37, as amended, stand part of the Bill was put and agreed to.

The Hon'ble Sir William Vincent :—"My Lord, I move that clause 38, as amended by the Select Committee, stand part of the Bill."

[14TH MARCH, 1919.] [*Mr. V. J. Patel; Mr. G. S. Khaparde; Sir William Vincent.*]

The Hon'ble Mr. V. J. Patel:—"My Lord, I move—

7-15 P.M.

'That for sub-clause (1) of clause 38 the following be substituted:—

'38 (1) On the expiration of the Defence of India (Criminal Law Amendment) Act, 1915, every person in respect of whom an order under rule 3 of the Defence of India (Consolidation) Rules, 1915, was in force immediately before the expiration of that Act and who has in the opinion of the Local Government been concerned in any scheduled offence shall be deemed to be a person resident in an area in which a notification under section 3 is in force, and the provisions of Part I shall apply to every such person accordingly, and every person who is on such expiration in confinement in accordance with the provisions of the Bengal State Prisoners Regulation, 1818, shall be deemed to be a person resident in an area in which a notification under section 32 is in force, and the provisions of Part III shall apply to every such person accordingly:

'Provided that within one month from the expiration of the Defence of India (Criminal Law Amendment) Act, 1915, the Local Government may make any order of restraint which is authorised by Part III in respect of any person who is in confinement in accordance with the provisions of the Bengal State Prisoners Regulation, 1818, and if such an order is so made, it shall be deemed to be an order made under section 26 (3) as made applicable by section 36, and the provisions of that Part regarding such an order shall apply accordingly.'

"My Lord, my amendment is rather lengthy, but I shall explain the position in two sentences. This is a very important amendment and I hope the Council will consider it very carefully. As clause 38 stands at present, it is proposed that persons already under executive control under the Defence of India Act or the Bengal Prisons Regulations of 1818 shall be deemed to be persons resident in areas in which the notifications under section 32 are in force, and the provisions of Part III shall apply to such persons. They are under executive control—some for 2, some for 3, and some for 4 years. These people, I submit, should now be dealt with under Part I and not under Part III. I restrict my amendment to cases under the Defence of India Act. I know that for 100 years the Government have had the power to deprive a man of his liberty under the Regulation of 1818. I do not wish to touch that power at all, but I appeal to the Council to consider the case of those persons who have been interned under the Defence of India Act passed by this Council, and for which this Council is responsible. I say with all the emphasis that I can command, that it is high time that if Government think that these persons are concerned in any offence, anarchical or revolutionary, and now as you are enacting special tribunals without a jury without commitment proceedings, with special rules of evidence without appeal, let these people have the chance of a trial—whatever the form of that trial may be—under Part I. I do not at all touch by my amendment the case of persons in executive control under the old Regulation of 1818. My Hon'ble friend Mr. Banerjea will take care of such cases and some day move a Resolution on the subject. I am at present concerned with the case of those under executive control under an Act passed by this Council. I trust the Council will accept this amendment."

The Hon'ble Mr. G. S. Khaparde:—"The amendment which stands in my name reads thus—

7-20 P.M.

'That in the proviso to clause 38 (1) for the words 'may make' to the end of the proviso the words 'shall either release such person or commence proceedings under Part I' be substituted.'

I do not propose to make a speech about this amendment. My only point is that these people have been under restraint for three and four years and have been kept in various places. Now it is time that we should either try and sentence them or release them altogether. There is no use hanging on in this nondescript condition of being neither judged nor sentenced. That is all my reason for proposing this amendment standing in my name."

The Hon'ble Sir William Vincent:—"My Lord, the view of the framers of the Report in regard to this question was as follows:—

'There are, however, a limited class of persons, namely, those who have been involved in the troubles which have been described who constitute a danger not contingent but actual. Special and immediate provision is required for their case.'

[*Sir William Vincent ; Mr. V. J. Patel.*] [14TH MARCH, 1919.]

"The authors go on to discuss individual cases such as Rash Behari Basu

The Hon'ble Mr. V. J. Patel :—"What page?"

7-21 P.M.

The Hon'ble Sir William Vincent :—"Paragraph 196.

"Finally they say :—

'Assuming, however, that it is not desired to continue to deal with these men under the Regulation, we ought to suggest an alternative.

"They conclude thus :—

'Lastly, it may be that a few of those now merely interned and some of the convicts who will be released may require some control. At any rate, it is to be deprecated that the persons interned should have the assurance that on the expiry of the Defence of India Act they will at once and all at the same moment be immune from all restriction. They should be liberated gradually.

'It seems to us that the simplest device is to provide that in respect of acts committed before the Defence of India Act expires (or an earlier date if preferred) and danger apprehended by reason of such acts in the future, it should be lawful to proceed against any person under any of the provisions which we have outlined without any modification. In other words the new law is to be deemed to be operative for that purpose immediately.'

"The Hon'ble Mr. Khaparde now suggests that they should be released at once or put on trial. From figures which have been furnished to the Council and from information given by Mr. Banerjee, I think it is apparent that a great many of these men have been released. It is only a few of the more dangerous characters that are still under restraint. In fact that was an argument that was used just now against the Government for it was said that so few of these men are still under restraint that you really have no trouble in Bengal. I use the argument for a slightly different purpose, namely, to show that the Government have treated these men with every consideration, and that there is no probability that Government will seek to maintain restraints on any man if these restrictions can be removed without danger to the body politic. The power must, however, be retained in the public interest. The effect of the amendment would however be to make Part I, which is the punitive part of the Bill, apply to persons upon whom restrictions have been placed by the Defence of India Act. But if we had evidence to prosecute these people before a court of law, if the witnesses were ready to come forward, if they had not been terrorised by methods to which I have frequently adverted in this Council, we should have prosecuted them long ago under the Defence of India Act; and to suggest that when the Defence of India Act expires we should prosecute them under Part I of this Act is a proposal of no practical value. An examination of the amendment which has been put forward by the Hon'ble Member did lead me to a very careful consideration of the provision that is made in regard to these men, and it does appear that the application of Part III to these persons interned under the Defence of India Act is further than we need go. If the Hon'ble Member—I merely throw it out as a suggestion—if the Hon'ble Member likes to substitute in the amendment for the words 'section 3,' 'section 20' and for the words 'Part I' the words 'Part II,' I should be quite prepared to accept the modification, and this, although not giving him what he requires, would be making the law distinctly more lenient in respect of these persons. This proposal would also be, I think, fairer to the persons now interned, although the Bill as it stands reproduces what was contemplated by the framers of the Report. I do not know if I have made myself quite plain to the Hon'ble Member, but I will read it if necessary."

7-26 P.M.

The Hon'ble Mr. V. J. Patel :—"I have understood it. Your Excellency, I must say that I feel very keenly on this question. The Hon'ble the Home Member has read to this Council the relevant portion of the Report of the Rowlatt Committee to show that the Committee holds that

[14TH MARCH, 1919.] [Mr. V. J. Patel; Sir William Vincent; Mr. G. S. Khaparde; The President.]

these persons should be dealt with under the provisions of Part III. He suggests that the proposed provisions of clause 38 are justified by the recommendations of the Rowlatt Committee. My reading is otherwise. I shall read to the Council only two or three lines from the Report :

'It seems to us that the simplest device is to provide that in respect of acts committed before the Defence of India Act expires (or an earlier date if preferred) and danger apprehended by reason of such acts in the future, it should be lawful to proceed against any person under any of the provisions which we have outlined without modification. In other words, the new law is to be deemed to be operative for that purpose immediately'.

"What the Committee clearly says is that they are to be dealt with under the new law"

The Hon'ble Sir William Vincent :—"May I interrupt the Hon'ble Member for one minute? May I ask the Hon'ble Member to read the preceding paragraph? I think I did read it."

The Hon'ble Mr. V. J. Patel :—'Lastly, it may be that a few of those now merely interned and some of the convicts who will be released may require some control. At any rate, it is to be deprecated that the persons interned should have the assurance that on the expiry of the Defence of India Act they will at once and all at the same moment be immune from all restriction. They should be liberated gradually'.

"My Lord, I do not at all suggest that they should be liberated. I say put them on trial under Part I. I do not say that they should be liberated all at once. The scheme of the Rowlatt Committee's Report in regard to these legislative proposals is this. They first suggest punitive measures. Then they go on to suggest preventive measures, and, finally, under the heading 'Provision for existing danger' they suggest the treatment of existing offenders. So it is entirely a separate part and it clearly says that 'the new law is to be deemed to be operative for that purpose immediately'. So there is nothing to show that the Committee suggests that Part III should be made applicable to them. We can apply Part I, Part II or III. However, I stand to lose what little is offered if I were to refuse it, and therefore I accept the suggestion."

The Hon'ble Mr. G. S. Khaparde :—"If your Excellency will permit me, I should like to add a word, because my amendment comes under this." 7-30 P.M.

His Excellency the President :—"You accepted what Sir William Vincent said?"

The Hon'ble Mr. G. S. Khaparde :—"Yes, I accept it, but there is something else I wish to say, and that is that after four years we cannot collect the evidence which is needed. With this observation I accept it."

His Excellency the President :—"The amendment will then read :—

'That for sub-clause (1) of clause 38 the following be substituted :—

'38 (1). On the expiration of the Defence of India (Criminal Law Amendment) Act, 1915, every person in respect of whom an order under rule 3 of the Defence of India (Consolidation) Rules, 1915, was in force immediately before the expiration of that Act and who has in the opinion of the Local Government been concerned in any scheduled offence, shall be deemed to be a person resident in an area in which a notification under section 20 is in force and the provisions of Part II shall apply to every such person accordingly, and every person who is on such expiration in confinement in accordance with the provisions of the Bengal State Prisoners Regulation, 1818, shall be deemed to be a person resident in an area in which a notification under section 33 is in force, and the provisions of Part III shall apply to every such person accordingly :

[*The President; Sir William Vincent; Mr. V. J. Patel; Mr. G. S. Khaparde; Sir George Lowndes.*] [14TH MARCH, 1919.]

' Provided that within one month from the expiration of the Defence of India (Criminal Law Amendment) Act, 1915, the Local Government may make any order of restraint which is authorised by Part III in respect of any person who is in confinement in accordance with the provisions of the Bengal State Prisoners Regulation, 1818, and if such an order is so made, it shall be deemed to be an order made under section 26 (3) as made applicable by section 36, and the provisions of that Part regarding such an order shall apply accordingly.'

The motion was put and agreed to.

The motion that clause 38 of the Bill, as amended by the Select Committee and as further amended stand part of the Bill, was put and agreed to.

The Hon'ble Sir William Vincent:—"I move that clause 39 do stand part of the Bill."

7-32 P.M.

The Hon'ble Mr. V. J. Patel:—"I beg to move that in clause 39 for the words 'when a notification issued under section 3 or section 20 or section 32 is cancelled' the following words be substituted:—

'The Governor General in Council may, of his own accord and shall, on the recommendation of the Indian Legislative Council, cancel any notification issued under section 3, or section 20 or section 32 and '

I know that the amendment stands no chance and I do not wish to waste the time of the Council by making any speech."

The Hon'ble Sir William Vincent:—"Here again the Hon'ble Member seeks to vest the Legislative Council with authority which is in my judgment properly vested in the executive Government, and which is necessary for the discharge of the responsibility of the Government of India to the Secretary of State, and I am afraid I must for that reason refuse to accept this amendment."

The motion was put and negatived.

The motion that clause 39 stand part of the Bill was put and agreed to.

The Hon'ble Sir William Vincent:—"My Lord, I move that clause 40 as amended by the Select Committee, stand part of the Bill."

The motion was put and agreed to.

The Hon'ble Sir William Vincent:—"I beg to move that clause 41 stand part of the Bill."

7-34 P.M.

The Hon'ble Mr. G. S. Khaparde:—"My Lord, section 41 is a section about which I spoke a good deal when this Bill was introduced, and I said it was beyond our competence to pass it, especially that portion of it which says no civil suit shall lie, so I do not propose to go over the same ground now, but one part of it has been ruled against by the Privy Council. Then on the next question I wish to argue under it. I should like to have your Excellency's ruling before I do so. The amendment reads thus:—

'That for clause 41 the following clause be substituted:—

'In all trials, inquiries and investigations under this Act, the question whether the person charged and the offence alleged is or is not connected with an anarchical or revolutionary movement shall be a question of fact to be determined by the Court or the investigating authority, as the case may be.'

"This is a point which was argued before and, I believe, it has been also argued to-day, and so far as the opinions of this Hon'ble Council were taken, they have been against it. If your Excellency thinks it is open to me to argue it, I shall say a few words, otherwise I shall leave it."

7-36 P.M.

The Hon'ble Sir George Lowndes:—"I submit, my Lord, that any discussion of this amendment must be out of order; the question has been

[14TH MARCH, 1919.] [Sir George Lowndes; The President; Mr. G. S. Khaparde; Sir William Vincent; Mr. V. J. Patel.]

decided by the Council already. We had exactly the same amendments with regard to each particular and we have now the same question over again in general terms."

His Excellency the President :—"I think you felt rather doubtful about it, Mr. Khaparde; I agree with you, it is out of order."

The Hon'ble Mr. G. S. Khaparde :—"But the first part of it remains, the civil suit which has been directly ruled against by the Privy Council."

His Excellency the President :—"But there is no amendment on that."

The Hon'ble Sir William Vincent :—"My Lord, that is amendment No. 179; I think there is some confusion in the mind of the Hon'ble Member; that is coming on later."

His Excellency the President :—"That is Mr. Chanda's amendment."

The Hon'ble Mr. V. J. Patel :—"I beg to move that in clause 41 7-38 P.M. after the words 'in any Court' the following words be inserted :—

'But the High Court shall have power to revise any order passed under section 26 or section 36 on the application by or on behalf of the person aggrieved made within 15 days of the date of the said order.'

"My Lord, we have now enacted and made the provisions of Chapters II and III, we have rejected suggestions regarding the rules of evidence, regarding the right of the accused to be represented by a pleader and even the right of the accused to appear personally. We have rejected the suggestion that the Local Government should have no power to appoint the investigating authority. Substantially therefore the provisions regarding the investigating authority remain as they are. The report of the investigating authority, the finding of the investigating authority, is also not to be binding on Government! The amendment proposed is intended to give to persons dealt with either under Part II or Part III, not in respect of interim orders but when the orders are made final, either under section 26 or 36 to move the High Court in revision. This is the last chance I submit should be given to these persons and I trust the Council will support me."

The Hon'ble Sir William Vincent :—"This amendment strikes at the root of the Bill and would revive a matter which has been decided by the Council more than once. I have repeatedly tried, and at times I have thought I had succeeded in making it clear that the responsibility for these orders rests with the executive and not with the judiciary. Our view on the question may be right or it may be wrong, but it was at least clear. I wish to point out further that if we sent a case in which restrictions had been imposed under the preventive sections up to the High Court, this procedure would necessarily involve the publication of the whole of the information received and the change of the procedure from executive to judicial. I believe also myself that the judicial authorities would be the first to object to being called upon to decide questions after an investigation of this character. 7-40 P.M.

"I must certainly oppose this amendment."

The Hon'ble Mr. V. J. Patel :—"I now clearly understand the position of Government."

The motion was ~~and~~ and negatived.

[*Mr. Kamini Kumar Chanda; Mr. G. S. Khaparde; Sir George Lowndes; The President; Sir William Vincent, Mr. V. J. Patel.*] [14TH MARCH, 1919.]

The Hon'ble Mr. Kamini Kumar Chanda:—"My Lord, I beg to move—

'That in clause 41 the words 'suit or' and the words 'or other legal proceedings' be deleted'

"The clause will then stand thus:—

'No order under this Act shall be called in question in any Court and no prosecution shall lie against any person for anything which is in good faith done or intended to be done under this Act.'

"I can quite understand that if a man does anything in good faith he ought not to be prosecuted, but if by mistake he does injury to me, I do not see why he should be protected in case I wish to bring a suit against him for damages."

The Hon'ble Mr. G. S. Khaparde rose.

The Hon'ble Sir George Lowndes:—"Might I intervene for one moment. I would earnestly ask my Hon'ble friend at this late hour not to raise a purely legal argument on the Moment case, which I know he is burning to do. I am quite prepared of course to meet my Hon'ble friend and argue it at length with him, but it would be useless to do so now."

7-12 P.M.

The Hon'ble Mr. G. S. Khaparde:—"I do not want to argue that matter. I only wish to bring it up now so that your Excellency may rule upon it; and your Excellency will have this consideration that this is a matter upon which the Privy Council has decided. In the Loreburn Committee's Report which I have already read out to the Council they say: 'After the passing of that Act, the Government of India have gone on framing Acts directly contrary to that ruling. Something like 30 Acts have been passed since.' The question is whether it is desirable to have a thirty-first one. That is the question which I would wish to put."

His Excellency the President:—"I do not propose to rule on the subject: I propose to put it to the Council."

The Hon'ble Mr. Chanda's motion was put and negatived.

The motion that clause 41 stand part of the Bill was put and agreed to.

The Hon'ble Sir William Vincent:—"I move that clause 42 stand part of the Bill."

The motion was put and agreed to.

The Hon'ble Sir William Vincent:—"My Lord, I move that the Schedule, as amended by the Select Committee, do stand part of the Bill."

7-15 P.M.

The Hon'ble Mr. V. J. Patel:—"May it please your Excellency, I beg to move—

'That for clause (1) of the Schedule the following be substituted:—

'(1) Any offence under the following sections of the Indian Penal Code, namely:—sections 121, 121-A, 122, 123, 124, 131 and 132.'

This is one amendment on which I feel certain I shall be able to convince the Government."

The Hon'ble Sir William Vincent:—"I will save the Hon'ble Member the trouble of convincing me; the very sight of the amendment has done it. I am quite prepared to accept it."

[14TH MARCH, 1919.]

[Mr. V. J. Patel; Sir George Lowndes; Mr. Kamini Kumar Chanda; Sir William Vincent.]

The Hon'ble Mr. V. J. Patel:—"I am very glad, my Lord."

The motion was put and agreed to.

The Hon'ble Mr. V. J. Patel:—"My Lord, I beg to move—

'That in clause (2) of the Schedule for the words 'in the opinion of the Government' the words 'in the opinion of the Court or the investigating authority concerned' be substituted.'

I understand some change is going to be proposed by Government in connection with this clause, and I should like to hear from the Hon'ble the Home Member what that change would be."

The Hon'ble Sir George Lowndes:—"My Lord, no change is 7-46 P.M. proposed under this amendment, but I propose to accept *sub-modo* the next amendment of the Hon'ble Mr. Sarma. Perhaps it might be convenient if I state what I am prepared to accept. I am prepared to insert the words Mr. Sarma wants, namely, 'anarchical or revolutionary,' in the Schedule instead of the words 'endangering the safety of the State.'

The Hon'ble Mr. Kamini Kumar Chanda:—"I rise to a point of order; the Hon'ble Mr. Sarma's amendment is not before the Council now."

The Hon'ble Sir George Lowndes:—"I know that, but I am only informing the Hon'ble Mr. Patel at his particular request what change I am prepared to make."

The Hon'ble Mr. V. J. Patel:—"It does not help me in the least, your Excellency. I beg to move:—

'That in clause (2) of the Schedule for the words 'in the opinion of the Government' the words 'in the opinion of the Court or the investigating authority concerned' be substituted.'

"My point, your Excellency, is this. Let the Local Government, if it is satisfied that the person is concerned in any movement of a revolutionary character, take action either under Chapter II or under Chapter III. Let the Local Government lay the information before the investigating authority or the Chief Justice. But what I want is that once the Court or the investigating authority is seized of the case, then it should be for the Court or the authority to say whether in its opinion the man is guilty of the offence, and also that it is connected with a revolutionary or anarchical movement."

The Hon'ble Sir William Vincent:—"My Lord, the Hon'ble 7-48 P. Member is moving under a very thin disguise really an amendment which has already been negatived by this Council. But if I may address the Council for two minutes I think I can show that his present proposal is utterly impossible. Take, for instance, Part I. Part I says 'If the Governor General in Council is satisfied that, in the whole or any part of British India, anarchical or revolutionary movements are being promoted, and that scheduled offences are prevalent, etc.' At that time there will be no Court or investigating authority appointed at all, and if you are to wait until that authority is appointed before you can say what a scheduled offence is, Part I could never be introduced; and the same applies to Parts II and III. So that if you substitute in the Schedule the words 'Court or investigating authority' for the words 'Local Government,' you render the whole Act impossible of application."

The Hon'ble Mr. V. J. Patel:—"I do not think it is necessary for me to meet the argument for it will serve no useful purpose."

[*Sir William Vincent; Rao Bahadur B. N. Sarma; Sir George Lowndes; Mr. G. S. Khaparde; Khan Bahadur Mian Muhammad Shafi.*] [14TH MARCH, 1919.]

The Hon'ble Sir William Vincent:—"I should be glad to know if it is possible to meet the point I made, my Lord."

The motion was put and negatived.

7-50 P.M.

The Hon'ble Rao Bahadur B. N. Sarma:—"My Lord, I beg to move—

'That in clause (2) of the Schedule after the words 'with any' the words 'anarchical or revolutionary' be inserted.'

Then the clause would stand—

'(2) Any of the following offences, if, in the opinion of Government, such offence is connected with any anarchical or revolutionary movement endangering the safety of the State.'

The Hon'ble Sir George Lowndes:—"My Lord, I am quite willing to accept the insertion of the words 'any anarchical or revolutionary movement,' and I hope that will be sufficient for my Hon'ble friend without keeping in the words 'endangering the safety of the State.' It is perfectly obvious, if I may say so, that an anarchical or revolutionary movement must endanger the safety of the State; it is really implied in the words 'anarchical or revolutionary movement.' Therefore the words 'endangering the safety of the State' should surely go out."

The Hon'ble Rao Bahadur B. N. Sarma:—"My Lord, we have not described what is a revolutionary movement and, if there is no harm in keeping in the words 'endangering the safety of the State,' I should be much obliged."

The Hon'ble Sir George Lowndes:—"I will withdraw my offer the Hon'ble Member does not wish to accept it."

The Hon'ble Rao Bahadur B. N. Sarma:—"I will have the Hon'ble Member's amendment,—that the words 'endangering the safety of the State' may go out and the words 'anarchical or revolutionary' be inserted in the clause."

The amended motion was put and agreed to.

7-51 P.M.

The Hon'ble Mr. G. S. Khaparde:—"My Lord, my amendment is as follows:—

'That in clause 2 (a) of the Schedule the figures and letter '124-A' be deleted.'

"My idea in putting forward this amendment is that the offence of sedition stands on a totally different basis from the other offences included in Chapter 6 of the Indian Penal Code. At this late hour of the evening I do not propose to go into an analysis of all the offences included there, but the whole thing admits of being put into a few words. This section 124-A, really in English law at one time, formed part of the law of sedition, libel, slander and defamation. Since then it has become latterly a part of the law of treason, and it has become a little more complicated in that way. But, however, that may be, it is one of those offences that are neither anarchical nor revolutionary. Sedition means that a man in speaking speaks a little too much and sometimes a word escapes him; or in writing he writes one sentence more. And therefore, I am anxious that these people, these speakers and writers, might not be brought under the provisions of this Act. This is my object in proposing this amendment."

7-53 P.M.

The Hon'ble Khan Bahadur Mian Muhammad Shafi:—"My Lord, may I be permitted to point out that the offence under section 124-A, does not come within the purview of this section unless it is connected

[14TH MARCH, 1919.] [*Khan Bahadur Mian Muhammad Shaif; Rao Bahadur B. N. Sarma; Mr. V. J. Patel; Mr. Kamini Kumar Chanda.*]

with an anarchical or revolutionary movement. The Schedule says—

‘ Any of the following offences, if, in the opinion of Government, such offence is connected with an anarchical or revolutionary movement.’

So that an ordinary article or speech or writing of the kind my Hon'ble friend is referring to will not come within the purview of this sub-clause unless it is connected with an anarchical or revolutionary movement.”

The Hon'ble Rao Bahadur B. N. Sarma :—“ May I point out that there is not much safety, because it is only the opinion of the Local Government which determines the existence of the connection and not the finding of the judges ? ”

The Hon'ble Mr. V. J. Patel :—“ My Lord, I rise to give my cordial support to this very important amendment placed for the consideration of this Council, at this late hour, by my Hon'ble friend Mr. Khaparde. The question is really very very serious. If this Council will see the next amendment which stands in my name, it says :—

‘ That in clause 2 (a) of the Schedule the figures and letters ‘ 124-A., 153-A., ’ be deleted.’

“ My Hon'ble friend Mr. Khaparde wants the deletion of one section 124-A. I want the deletion of two sections, 124-A. and 153-A. My reasons are these. This is again a matter, a most essential matter, in which the Government goes beyond the recommendations of the Rowlatt Committee. As I pointed out when discussing Part I there are already provisions in the Criminal Law Amendment Act similar to the provisions in Part I; perhaps it was for the insertion of these two sections that Government intended to undertake this legislation. It is very difficult to understand why Government should go out of its way to insert these two sections, for which the Rowlatt Committee makes no recommendation. My Lord, section 124-A, if included in this Schedule, will kill all political agitation in the country; and I respectfully submit that no case whatsoever has been made out by Government to include those two sections, in doing which you go beyond the recommendations of the Rowlatt Committee. I invite the attention of this Council to page 147 of the Rowlatt Committee's report, paragraph 186, last but one sub-paragraph :—

‘ The cases to be tried subject to the provisions above sketched out will be such as are ordered to be so tried by Government, the power to make such orders being limited to certain classes of offences to be named in a Schedule. This was the scheme of the Criminal Law Amendment Act, 1908, the Schedule to which might be adopted.’

And what is that Schedule, I pray ? My Lord, if you will turn to the Schedule attached to the Criminal Law Amendment Act, you will find that those are the very sections which do not find a place there—the only two sections—and I am surprised at their inclusion in this Schedule. I do not for a moment suggest that your Excellency's Government have the remotest idea of killing constitutional political agitation in the country; but the effect of the insertion of these two sections—I warn my non-official colleagues—will be what I say, namely, the killing of political agitation in this country. I do not wish to attribute any motives, but I submit that unless there is a clear and satisfactory explanation on the part of Government for going beyond the recommendations of the Rowlatt Committee, I am absolutely certain people will put the construction which I have suggested.”

The Hon'ble Mr. Kamini Kumar Chanda :—“ My Lord, I have a similar amendment* in my name and I associate myself with the eloquent remarks of the Hon'ble Mr. Patel.”

* That in clause 2 (a) of Schedule the figures and letters “ 124-A ” and “ 153-A ” be deleted.

[*Sir Verney Lovett; Sir William Vincent; Mr. V. J. Patel; Pandit Madan Mohan Malaviya.*] [14TH MARCH, 1919.]

The Hon'ble Sir Verney Lovett:—" My Lord, the last sentence of the clause to which the Hon'ble Mr. Patel referred runs thus :

'This was the scheme of the Criminal Law Amendment Act, 1908, the Schedule to which might be adopted.'

"We did not say 'should be adopted', we said 'might be adopted'. We threw it out as a suggestion. That is all I have to say, my Lord."

The Hon'ble Sir William Vincent:—" My Lord, there has been what I can only describe as an amazing mis-statement of the intentions of Government in enacting Part I of this Bill. It is suggested that the Government deliberately propose to enact Part I of the Bill in order to introduce these two sections

The Hon'ble Mr. V. J. Patel:—" I beg pardon. I rise to a point of order. I never said the Government deliberately inserted them. I have all along said that it is likely to be interpreted as such unless there is a satisfactory explanation

The Hon'ble Sir William Vincent:—" My recollection is, as I said, that the insinuation of the Hon'ble Member was what I have said, namely, that the Government did this deliberately

The Hon'ble Mr. V. J. Patel:—" I am sorry for the recollection of the Hon'ble Member."

7-59 P.M.

The Hon'ble Sir William Vincent:—" If I am wrong, I can only regret it ; but I have a clear recollection of the same thing being said in connection with Part I. At any rate, whether I am right or wrong in that, as apparently there is room for misapprehension on the point, let me assure the Council that there is no ground at all for any such apprehension. I tried to explain very fully the reasons which led us to make Part I of the Bill and I think it is generally admitted that we depart there very considerably from the Act of 1908 in many matters.

"I had also hoped we had taken every step to reassure the public and the members of this Council that this Bill will not and cannot be used for the suppression of political agitation. It certainly shall never be so used with the consent of any of the members of the Government of India. I do not believe it can possibly be so used ; but the real question before the Council is, whether sections 124A and 153A should remain in the Schedule, when offences under these sections are directly connected or when connected with a revolutionary or anarchical movement whether an offender under these sections is entitled to any more consideration than an offender under the other sections which are mentioned in the Schedule. Section 124A deals with a person who brings or attempts to bring into hatred or contempt or excites or attempts to excite disaffection towards His Majesty or the Government ; and section 153A deals with offences promoting ill-feeling between different races ; but the offences only come within the purview of this Schedule when they are connected with a revolutionary or anarchical movement and I can myself see no reason for excluding either of these sections from the Schedule."

The Hon'ble Pandit Madan Mohan Malaviya :—" My Lord, neither the Hon'ble Sir Verney Lovett nor the Home Member have answered the objection which has been raised by the Hon'ble Mr. Patel to the inclusion of sections 124A and 153A in the Schedule. My Lord, as more than one official member has referred to the proceedings of the Select Committee, I hope I also may be permitted to refer to them to this extent, that it was I who suggested the exclusion of these two sections from the first part of the Schedule as it stood in the Bill as it was introduced, namely, offences against the State

[14TH MARCH, 1919.] [*Mr. V. J. Patel ; Pandit Madan Mohan Malaviya ; Sir William Vincent.*]

The Hon'ble Mr. V. J. Patel :—" I also suggested it."

The Hon'ble Pandit Madan Mohan Malaviya :—" Yes, I do not want to claim credit for myself alone ; I was going to point to something else, and it was that that suggestion was not adopted, but the two offences were included after some consideration by the Government in the second part of the Schedule

The Hon'ble Sir William Vincent :—" May I correct my Hon'ble friend ? Section 153-A was always in the second part of the Schedule though section 124-A was in the first part."

The Hon'ble Pandit Madan Mohan Malaviya :—" Yes, ^{8-2 P.M.} I thank the Hon'ble Member. Now, the position with regard to these two sections is very clear. All that the Hon'ble Sir Verney Lovett has said is that the Rowlatt Committee has suggested that the Schedule to the Act of 1908 might be adopted. He has not told us that there is anything in the Rowlatt Committee's Report which would support the inclusion of the two sections under consideration in the Schedule. The Hon'ble the Home Member has said that if an offence which falls under section 124-A or 153-A is in the opinion of the Local Government connected with revolutionary or anarchical movements it should be triable under Part I. Now, my Lord, the whole trouble arises from the fact that the question whether an offence under section 124-A or 153-A is or is not connected with a revolutionary or anarchical movement is to be determined not judicially but merely by the opinion of the executive Government. It is a very serious matter to deprive an individual of the constitutional safeguards of life and liberty by the judgment of an executive Government, and I therefore very strongly support the amendment of Mr. Patel that these two sections should be excluded from the Schedule. My Lord, the result will not be that persons who may be guilty of these offences in connection with revolutionary movements will go unpunished. The law can get hold of them if they have been directly or indirectly connected with revolutionary or anarchical movements. If, on the other hand, the Government has not evidence enough which it can put before a judicial court to establish a connection of the offence under trial the absence of such evidence, the want of sufficient evidence, should not be made good by the opinion of the executive Government arrived at upon evidence which is not sufficient to be put before a law court. For these reasons, my Lord, I strongly support the proposal, and though it seems hopeless to expect it, it is to be very much wished that the Government will see their way to adopt at least this amendment. This will remove a great deal of apprehension which has been aroused in the minds of the people. My Lord, in this country as in other countries the determination of the question of whether a speech or writing is seditious is one of the most difficult matters which comes before the courts. And situated as we are in this country there are special reasons to apprehend that when an executive officer of Government considers a particular individual particularly objectionable, any speech made by him, any article written by him in an area to which the Act has been extended, may be regarded, in the opinion of the executive Government to be connected with any revolutionary or anarchical crime that may happen to exist in any part of the province. Criticisms of the policy and measures of Government, criticisms of the vagaries of administrative officers, criticisms of the defects of the administration are abundant, unfortunately too abundant ; and owing to the fact that the governing class belong to another country, to another race, there is always the danger of a man being charged, without the slightest justification in fact, with exciting feelings, against Government, when he is criticising the measures of the administration with the sole desire of having the administration improved. If there is strong virile criticism of the defects of Government in any province at a time when in some parts of it, a few misguided individuals might be indulging in ideas of anarchical or revolutionary movements, the individual who has been criticising the measures of Government with the honestest of motives, with absolutely no idea of

[*Pandit Madan Mohan Malaviya ; Mr. Srinivasa Sastri ; Mr. V. J. Patel.*] [14TH MARCH, 1919.]

suggesting either the subversion or overthrow of Government, with the sole desire of making an unholy system of administration, satisfactory, that individual will run the risk of being hauled up by the opinion of an executive Government, of being tried by a tribunal under Part I and of being deprived of the safeguards which the constitution has hitherto provided.

“There is also another class of cases which may fall under section 153-A. Owing to the great ignorance which prevails among the vast section of the people, there are differences easily excited among Hindus and Muhammadans, and other classes of His Majesty's subjects living in this country. There may be some unfortunate individuals who may have started the trouble, and that trouble may have no connection with any revolutionary or anarchical movement. But if at the same time there should happen to be in the part of the province in which this activity may be going on some writing or speaking in connection with these unfortunate religious disputes, the result will be disastrous to those individuals who may have been writing about these matters without the remotest intention of encouraging revolutionary or anarchical movements. For these reasons, my Lord, the inclusion of these two sections in the Schedule is particularly dangerous, and it is much to be wished that Government may yet see their way to exclude the two sections from the Schedule.”

8-10 P.M.

The Hon'ble Mr. Srinivasa Sastri:—“My Lord, I beg to support this amendment and to say just one word why I support it. Throughout this discussion whenever non-official criticism has been sharp it has been said by the spokesmen of the Government that this distasteful business has been undertaken by them because the whole of this troublesome question was referred to great experts, and they were bound to accept more or less the opinion of this expert body and act on their advice.

“In support of this every important section and paragraph of the Rowlatt Committee have been quoted and whenever a certain provision was stigmatised as being very stringent it was put to us that it did not go beyond the recommendations of the Rowlatt Committee. Every anxiety was shown hitherto to make it clear to us that even the widest powers taken will fall within the limits laid down by the Rowlatt Committee. Why in regard to these two sections they have gone beyond the recommendations of the Rowlatt Committee they have not made clear although directly asked. The only thing that I have heard, and that is a very inadequate explanation, is that ‘might’ is very different from ‘should’. That is nothing whatever. It does not touch the matter. I should like some light on this point. Sections 124-A and 153-A are sections which to all political workers are matters of constant dread. I say frankly in the course of these proceedings that Government if it wants to establish absolutely beyond all doubt that this Act will not apply, either by themselves, their successors or their subordinates, to offences under sections 124-A or 153-A with which political workers are constantly concerned, if they want to make that point clear it can only be by the exclusion of these two sections. At this late hour I have not the slightest desire to detain the Council at length, but I wish to associate myself heartily with the observations that have fallen from my Indian colleague that there is a great apprehension in the public mind that this Bill when it becomes law, will have the effect of stifling public life or at any rate of creating stagnation therein. I believe that much of the agitation which your Excellency's Government is witnessing is prompted by that apprehension and the Government is bound to take note of it. It may be that it is exaggerated because what is unknown, what is to come is likely to be magnified in the largest proportions, but all the same there is this apprehension and it has found expression in this Council Chamber. It has found emphatic expression outside the Council and I beg your Excellency's Government to take cognisance of this apprehension and to remove it by not including these two sections in the Schedule of the Bill.”

8-15 P.M.

The Hon'ble Mr. V. J. Patel:—“I have nothing more to add, your Excellency.”

[14TH MARCH, 1919.] [*The President ; Mr. G. S. Khaparde.*]

His Excellency the President:—"I will take Mr. Patel's amendment first. Would it not be convenient to put one amendment instead of three?"

The Hon'ble Mr. G. S. Khaparde:—"I have no objection."

The Hon'ble Mr. Patel's motion was put and the Council divided as follows:—

Ayes—19.

The Hon'ble Sir Gangadhar Chitnavis.

„ Mr. S. N. Banerjee.
 „ Raja of Mahmudabad.
 „ Dr. Tej Bahadur Sapru.
 „ Pandit M. M. Malaviya.
 „ Mr. S. Sastri.
 „ Mr. B. N. Sarma.
 „ Mir Asad Ali, Khan Bahadur.
 „ Sir Dinshaw Wacha.
 „ Mr. V. J. Patel.
 „ Mr. M. A. Jinnah.
 „ Sir Fazulbhoj Currimbhoy.
 „ Maharaja Sir M. C. Nandi.
 „ Rai Krishna Sahay Bahadur.
 „ Khan Bahadur Allahando Shah.
 „ Khan Bahadur Mian Muhammad Shafi.
 „ Mr. G. S. Khaparde.
 „ Rai B. D. Shukul Bahadur.
 „ Mr. K. K. Chanda.

Noes—34.

His Excellency the Commander-in-Chief.

The Hon'ble Sir Claude Hill.
 „ Sir Sankaran Nair.
 „ Sir George Lowndes.
 „ Sir Thomas Holland.
 „ Sir William Vincent.
 „ Sir James Meston.
 „ Sir Arthur Anderson.
 „ Sir Verney Lovett.
 „ Mr. H. F. Howard.
 „ Sir James DuBoulay.
 „ Mr. A. H. Ley.
 „ Mr. W. M. Hailey.
 „ Mr. H. Sharp.
 „ Mr. R. A. Mant.
 „ Major Genl. Sir Alfred Bingley.
 „ Sir Godfrey Fell.
 „ Mr. F. C. Rose.
 „ Mr. C. H. Kesteven.
 „ Mr. D. de S. Bray.
 „ Lieut.-Colonel R. E. Holland.
 „ Surgeon Genl. W. R. Edwards.
 „ Mr. G. R. Clarke.
 „ Mr. H. Moncrieff Smith.
 „ Mr. C. A. Barron.
 „ Mr. P. L. Moore.
 „ Mr. T. Emerson.
 „ Mr. E. H. C. Walsh.
 „ Mr. C. A. Kincaid.
 „ Sir John Donald.
 „ Mr. P. J. Fagan.
 „ Mr. T. J. Marten.
 „ Mr. W. J. Reid.
 „ Mr. W. F. Rice.

The amendment was therefore negatived.

The motion that the Schedule of the Bill as amended by the Select Committee and as further amended stand part of the Bill was put and agreed to.

The Council then adjourned to Tuesday, the 18th March, 1919, at 11 A.M.

DELHI :

The 27th March, 1919.

H. M. SMITH,

*Offg. Secretary to the Government of India,
 Legislative Department.*

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE INDIAN LEGISLATIVE COUNCIL ASSEMBLED UNDER
THE PROVISIONS OF THE GOVERNMENT OF INDIA ACT, 1915.
(5 & 6 Geo. V, Ch. 61.)

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on
Tuesday, the 18th March, 1919.

PRESENT:

His Excellency BARON CHELMSFORD, P.C., G.M.S.I., G.M.I.E., G.C.M.G., G.C.B.E.,
Viceroy and Governor General, President, *presiding*, and 58 Members,
of whom 50 were Additional Members.

The Hon'ble Mr. V. J. Patel:—"Is it permissible, your Excellency, to take up new business at an adjourned meeting of this Council?" 11 A.M.

His Excellency the President:—"I do not know what the Hon'ble Member is referring to. I am dealing with the questions."

The Hon'ble Mr. V. J. Patel:—"Is it permissible to take up new business at an adjourned meeting, and this is an adjourned meeting."

His Excellency the President:—"I think that we must get on with the business. Of course if Hon'ble Members do not wish their questions answered, I am quite willing to forego the questions, but I think the feeling of this Council is that they would like to have their questions answered, and I propose to allow the questions to be put."

QUESTIONS AND ANSWERS.

The Hon'ble Sir Fazulbhoj Currimbhoj asked:—

1. "What amount of money, if any, have Government earmarked or set aside for expenditure on renovating existing railway lines, replenishing rolling-stock and building new lines in the immediate future?"

11-1 A.M.
Expenditure on renovating existing railway lines, etc.

The Hon'ble Sir Arthur Anderson replied:—

"The Hon'ble Member is referred to paragraphs 44, 57 and 58 of the 'Narrative of the Hon'ble the Finance Member introducing the Financial Statement

[*Sir Arthur Anderson; Rai Sita Nath Ray Bahadur; Sir Claude Hill; Pandit Madan Mohan Malaviya.*] [18TH MARCH, 1919.]

for 1919-20,' from which it will be seen that it is proposed to spend Rs. 9.75 crores on Revenue account and Rs. 26.55 crores on Capital account on railways next year. Of this latter sum, about Rs. 17 crores is to be spent on new rolling-stock and on improvements incidental to replacement of stock worn out or sent overseas for war purposes. The Revenue expenditure on replacement of rolling-stock is about Rs. 5½ crores.

It has not been found possible for want of funds to provide for commencement of work on any new line next year, but a sum of Rs. 76.22 lakhs has been set aside for expenditure on new lines already in hand. The balance will be devoted to renovating existing lines and to various works urgently necessary to provide facilities for traffic."

The Hon'ble Rai Sita Nath Ray Bahadur asked :—

Removal of restrictions on food grains.

2. " Do Government now propose to remove the restrictions on the movement of food grains from one province to another within India ? "

The Hon'ble Sir Claude Hill replied :—

" The Hon'ble Member is referred to the Press Communiqué on the subject which was issued on the 25th January and which shows that, subject to the condition of obtaining a priority certificate from the Director of Civil Supplies in the importing province, restrictions have already been removed over the inter-provincial movements of all food-grains except wheat, rice and gram, the control of which the Government of India have decided to retain in their own hands for the present."

The Hon'ble Rai Sita Nath Ray Bahadur asked :—

Shortage of railway wagons.

3. " Are Government aware of the great hardship experienced and loss sustained by merchants in all parts of India on account of the shortage of railway wagons, and will Government be pleased to take early steps to minimise the difficulties now experienced in the transport of goods ? "

The Hon'ble Sir Arthur Anderson replied :—

" In the replies given by me on the 1st of March to questions asked by the Hon'ble Member on the subject of the reduction of passenger fares and increasing the number of passenger trains, I referred him to a Press Communiqué recently issued by the Railway Board, a copy of which I laid on the table.

Government are aware that inconvenience is being experienced by merchants owing to the restrictions on goods traffic, but, as explained in the Communiqué above referred to, the cessation of hostilities has not in itself removed the difficulties of the railway position in India, and although everything possible is being done to expedite the supply of rolling-stock and accessory equipment, it must necessarily take some months before railways can be put in a position to deal readily with all the traffic offering."

The Hon'ble Pandit Madan Mohan Malaviya asked :—

Appointment of Indians on the military side of the Indian Medical Service.

4. " How many Indians have been appointed to any of the following appointments on the military side of the Indian Medical Service :—

- (i) on the staff of the Director, Medical Services in India,
- (ii) as Assistant Director, Medical Services, Division or Brigade,
- (iii) as Deputy Assistant Director, Medical Services, Mobilization,
- (iv) as Deputy Assistant Director, Medical Services, Sanitary,
- (v) on Field Services in charge of—
 - (a) Field Ambulance,
 - (b) Casualty clearing hospitals,
 - (c) Stationary hospitals,
 - (d) General hospitals."

[18TH MARCH, 1919.]

[His Excellency the Commander-in-Chief; Pandit Madan Mohan Malaviya; Mr. Kamini Kumar Chanda.]

His Excellency the Commander-in-Chief replied :—

(i) No Indians have been appointed on the staff of the Director, Medical Services in India.

(ii) In 1916 one Indian held the appointment of Assistant Director, Medical Services, Poona Divisional Area, and afterwards of Assistant Director, Medical Services, Allahabad Brigade, as a temporary measure.

(iii) No Indians have been appointed as Deputy Assistant Director, Medical Services (Mobilization), but one Indian is holding the appointment of Deputy Assistant Director, Medical Services, Eastern Persian Cordon.

(iv) No Indians have been appointed as Deputy Assistant Director, Medical Services (Sanitary)

(v) Indians have been appointed to the command of complete Medical Units as follows :—

(a) Field Ambulances	.	.	.	.	.	4
(b) Casualty Clearing Hospitals	.	.	.	.	.	2
(c) Stationary Hospitals	.	.	.	.	.	5
(d) General Hospitals	.	.	.	.	.	2"

The Hon'ble Pandit Madan Mohan Malaviya asked :—

5. "Do Government propose to take any steps to ensure that in future Indians shall have a larger measure of opportunity for service and distinction in both the departments, civil and military, of the Indian Medical Service?"

Appoint-
ment of
Indians to
the Indian
Medical
Service.

His Excellency the Commander-in-Chief replied :—

"Indian officers of the Indian Medical Service share with European officers an equal measure of opportunity for service and distinction in both the departments, civil and military, of the Indian Medical Service. The question raised therefore by the Hon'ble Member demands no action."

The Hon'ble Mr. Kamini Kumar Chanda asked :—

6. "(a) Is it a fact that the Indian Ordnance Factory clerks submitted memorials to His Excellency the Viceroy and the President, Indian Munitions Board, detailing their grievances in having to work extra hours, to forego all holidays during the war and to work on Sundays, without any extra remuneration?"

Memorials
of clerks
of the India
Ordnance
Factories

(b) Is it a fact that the Director of Ordnance Factories in forwarding the memorials recommended 50, 40, 30 and 20 per cent. war allowances till such time as the Department should be reorganised?

(c) Has any order been passed on the memorials?

(d) Is it a fact that the European employes of the Ordnance Factories have been granted 20 per cent. war allowance and two months' pay as bonus since April 1918 and promised further consideration of their case?"

His Excellency the Commander-in-Chief replied :—

"(a) Memorials have been received from certain Indian Ordnance Factory clerks, addressed in some cases to the President, Indian Munitions Board, and in others to His Excellency the Viceroy. These memorials contain references to the clerks having to work overtime and to forego a portion of their holidays, Sundays in some instances being specifically mentioned. The clerks who memorialised have in some cases stated that they have worked overtime without extra remuneration, in others that they have received some extra remuneration. It may be mentioned that Ordnance Factory clerks employed outside the main offices regularly receive overtime pay."

[*His Excellency the Commander-in-Chief; Mr. Kamini Kumar Chanda; Sir James Meston; Mir Asad Ali, Khan Bahadur.*] [18TH MARCH, 1919.]

(b) In forwarding the memorials the Director of Ordnance Factories adversely criticised the prayer for overtime where it is not already admissible, but recommended the grant of war allowances of 50, 30 and 20 per cent. of pay, to cover the increased cost of living. †

(c) Orders have been passed sanctioning the payment, to civilian clerks in the Ordnance Factories, of war allowances, in accordance with the scales sanctioned by the Local Governments, for their own staffs, according to the territorial jurisdiction in which the factories are situated, except in the case of factories located in Bengal, where the scale sanctioned is the same as that granted to the staffs of Imperial offices located in that Presidency. These orders are of a temporary nature; the reorganisation of the entire establishment is under consideration.

(d) In May 1918 orders were issued granting to the permanent sanctioned European establishment of certain classes a bonus calculated at one-third of a month's pay for every six months of work since August, 1914 to 31st December, 1917, subject to a maximum of two months' pay in all. These orders did not apply to clerical staff.

A 20 per cent. war allowance from the 1st April 1918 has been granted to all civilians in permanent non-gazetted appointments, but persons holding clerical appointments or appointed in England on special agreements regarding bonuses are specifically excluded from drawing the allowance. In the orders issued on this subject it was stated that the allowance was sanctioned as a measure of temporary relief pending consideration of a complete permanent reorganisation of the entire Ordnance Factories establishment."

The Hon'ble Mr. Kamini Kumar Chanda asked :—

The date for the beginning of the financial year.

7. " Did the Royal Commission on Indian Finance and Currency report in 1914 as follows : ' The late Finance Member of the Viceroy's Council has described the framing of a budget as a gamble in rain. We would observe, however, that the description applies only because the budget is taken before the monsoon. It is clear in fact that from the financial point of view the present date is the most inconvenient possible for the budget, and the suggestion has therefore been made that the date of the beginning of the financial year should be altered from the 1st April to the 1st November or 1st January.' "

Do Government propose to take any action on the lines suggested ? "

The Hon'ble Sir James Meston replied :—

(a) " The answer to the first question is—Yes.

(b) And to the second question,—Not at present. Apart from other reasons, it would obviously be undesirable to introduce this complication into the financial adjustments which the Reforms proposals will entail between the Government of India and the provinces."

The Hon'ble Mir Asad Ali, Khan Bahadur, asked :—

Subordinate establishment of the Accountant General and Deputy Accountant General's Office at Calcutta, Madras, Delhi and Nagpur.

8. " Will Government be pleased to state the number of clerks (i) Hindu, (ii) Musalman and (iii) Christian, in the subordinate service in the offices of the Accountant General and Deputy Accountant General, Posts and Telegraphs, at (a) Calcutta, (b) Madras, (c) Delhi and (d) Nagpur ? "

The Hon'ble Sir James Meston replied :—

" The information is being obtained and will be handed to the Hon'ble Member as soon as it is available."

[18TH MARCH, 1919.] [Mr. V. J. Patel; Sir Claude Hill; Sir C. Sankaran Nair.]

The Hon'ble Mr. V. J. Patel asked :—

9. "(a) Has the attention of Government been drawn to a recent speech by the Hon'ble Mr. Mehta at a meeting of the Bombay Corporation in which he referred to alleged big stocks of rice, gram and wheat?"

Mr. Mehta's speech re big stocks of rice, gram and wheat.

(b) Have Government made any inquiries regarding the alleged stocks? If so, what is the result of these inquiries?"

The Hon'ble Sir Claude Hill replied :—

"(a) The attention of Government has been drawn to Mr. Mehta's speech.

(b) Inquiries have been rendered difficult by the Hon'ble Mr. Mehta's unwillingness to disclose the names of his informants and his inability to state the names of the merchants to be in possession of the alleged stocks. Careful inquiries, however, have been made, but have failed to disclose the existence of any considerable stocks withheld from sale or export."

The Hon'ble Mr. V. J. Patel asked :—

10. "Does the sum of Rs. 30 recently fixed by Government as the rate of freight on rice from Burma to Bombay represent the actual cost to the Admiralty or does it leave them any profit?"

Freight on rice from Burma to Bombay.

The Hon'ble Sir Claude Hill replied :—

"As was stated in the Press Communiqué issued by the Government of India on the 10th February, the rate paid by the Admiralty to the Shipping Companies is a monthly hire rate and in addition thereto there are certain other charges which have to be paid by the Admiralty for the use of all vessels requisitioned by them. This monthly hire rate must necessarily be lower than the rate which can legitimately be charged as freight on rice cargoes from Burma, since it is by no means the case that steamers carrying rice from Burma to India can find full return cargoes for their journey from Bombay to Rangoon, while in port the days of loading and the days of discharge reduce the earning capacity of a vessel. Government have no information whether the present reduced rate of Rs. 30 leaves any profit to the Admiralty."

The Hon'ble Mr. V. J. Patel asked :—

11. "Will Government be pleased to say when the report of the Calcutta University Commission will be published?"

Publication of the Report of the Calcutta University Commission.

The Hon'ble Sir C. Sankaran Nair replied :—

"The Hon'ble Member is referred to the reply given to a question asked by the Hon'ble Mr. Srinivasa Sastri on the 12th March, 1919."

The Hon'ble Mr. V. J. Patel asked :—

12. "Will Government be pleased to publish :—

(a) The total annual expenditure on account of the Educational Adviser to the Secretary of State for India?

The Educational Adviser to the Secretary of State for India.

(b) The heads which comprise the expenditure and the amounts under each head?

(c) The names, qualifications, designations and the individual salary, weekly, monthly or annual of the entire staff of the Educational Adviser?

(d) The names of the local advisers to the Educational Adviser, the emolument or salary of each such adviser, the allowances each of them is entitled to draw, and the exact qualifications of each?"

[*Sir C. Sankaran Nair ; Mr. V. J. Patel ; Sir Claude Hill ; Rai Bahadur Krishna Sahay.*] [18TH MARCH, 1919.]

The Hon'ble Sir C. Sankaran Nair replied :—

"The matters to which the Hon'ble Member's question refers are under the control of the Secretary of State for India. The Government of India are not in possession of full information on the subject, which would enable them to give the details asked. The Hon'ble Member's attention is invited to the Report on the Work of the Indian Students' Department, July, 1915—June, 1916, which is the last formal report received; and to the Press Communiqué recently issued, which indicated important changes in the system of guardianship of Indian students at Oxford and Cambridge, where the agency is no longer under official control."

The Hon'ble Mr. V. J. Patel asked :—

Lease of 21,
Cromwell
Road,
London.

13. "(a) Are the premises known as 21, Cromwell Road, London, used as a hostel for Indian students? On what terms were the premises leased and what is the rental paid?

(b) Are portions of the premises sublet to the Northbrook Society and the National Indian Association? If so, on what terms and rental?

(c) What portion of these premises is in actual use as a hostel and how are other portions utilized?

(d) Is it a fact that there is not enough room for the students in the portion assigned to the hostel? If so, what steps are proposed to be taken to remedy this grievance of the students?"

The Hon'ble Sir C. Sankaran Nair replied :—

"The premises known as 21, Cromwell Road, provide accommodation for Indian students as well as for the Society and the Association mentioned by the Hon'ble Member. The details of their apportionment rest with the Secretary of State, and the Government of India have no definite information.

As regards the rent paid for the premises in question and the portions thereof realised from the Society and the Association, the Hon'ble Member is referred to the statement on page 21 of the Report on the Work of the Indian Students' Department, July, 1915—June, 1916."

The Hon'ble Mr. V. J. Patel asked :—

Freight of
wheat from
Australia to
India.

14. "(a) What is the rate of freight at which wheat is shipped from Australia to India?

(b) Does this rate of freight charged to Australian wheat leave any profit to the Admiralty or does it merely meet the cost?"

The Hon'ble Sir Claude Hill replied :—

"No uniform rate of freight has been fixed for Australian wheat shipped to India, but the Shipping Controller is supplying tonnage at rates based on the actual cost. The Home Treasury have only agreed to this specially favourable arrangement in view of the assistance rendered by India in the past in the matter of wheat exports, and on the understanding that the wheat will not be sold at a profit."

The Hon'ble Rai Bahadur Krishna Sahay asked :—

Commissions
in the Indian
Medical
Service.

15. "(a) How many persons have accepted temporary commissions in the Indian Medical Service since the beginning of the war up to date, and of these how many are Europeans and how many Indians?

(b) How many persons have been granted permanent commissions in the Indian Medical Service since the suspension of the Indian Medical Service Examination, and of these how many are Europeans and how many Indians?"

[18TH MARCH, 1919.] [*His Excellency the Commander-in-Chief; Sir William Vincent; Pandit Madan Mohan Malaviya; The President.*]

His Excellency the Commander-in-Chief replied :—

“(a) 918 temporary commissions have been granted in the Indian Medical Service since the beginning of the war, 112 to Europeans and 806 to Indians.

“(b) 50 permanent commissions have been granted in the Indian Medical Service since the suspension of the Indian Medical Service examination, 33 to Europeans and 17 to Indians.”

INDIAN CRIMINAL LAW (AMENDMENT) BILL.

The Hon'ble Sir William Vincent :—“ My Lord, I move that the Bill to provide for the amendment of the Indian Penal Code and the Code of Criminal Procedure, 1898, as amended by the Select Committee, be republished in the Gazette of India and the local official Gazettes in English, and be also published in the local official Gazettes in such other languages as the Local Governments think fit. 11-14 A.M.

“ I do not think that I need discuss the details of the Report at present, because the intention is to republish the Bill as amended by the Select Committee. That decision I may say was arrived at in agreement with all the non-official and official Members of the Committee who attended the sitting. It appears to me moreover that it would be premature at this moment to discuss the details of the Report, and that we shall be able to do so better in the light of the criticisms and opinions which may be received. Hon'ble Members will no doubt observe that one clause to which great attention was drawn, namely section 124 B, has been omitted in toto from the Bill as amended.”

The Hon'ble Pandit Madan Mohan Malaviya :—“ My Lord, I should like to know whether the Hon'ble Member means that when opinions have been received the Bill will be reconsidered by the Select Committee. Before I proceed further, I should like to have that information.” 11-15 A.M.

The Hon'ble Sir William Vincent :—“ My Lord, I think it is a little unfair to ask me to prejudge a question of that kind before the opinions are received.”

The Hon'ble Pandit Madan Mohan Malaviya :—“ I did not catch the words of the Hon'ble Member after ‘unfair.’ I should like to know whether the Bill is to be reconsidered by the Select Committee after opinions have been received. I take it from the remarks of the Hon'ble the Home Member that the Bill will be circulated for opinion. Did he mean that the Bill with the opinions will be considered in this Council only, or did he mean that it would be reconsidered by the Select Committee first and then come before the Council ? ”

His Excellency the President :—“ The Hon'ble Member received his answer from Sir William Vincent, who told him that it was premature at this stage to prejudge what action would be taken when the opinions were received.”

The Hon'ble Pandit Madan Mohan Malaviya :—“ In that case, my Lord, I move as an amendment that we add a proviso further that on receipt of the opinions the Bill should be re-committed to the Select Committee.”

[*The President ; Sir William Vincent ; Pandit Madan Mohan Malaviya.*] [18TH MARCH, 1919.]

His Excellency the President:—"The Hon'ble Member has not given notice of this amendment. He knows perfectly well that three days' notice is required for an amendment."

The Hon'ble Sir William Vincent:—"My Lord, may I speak on this question? I should be very glad to forego any claim to notice, as I know the Hon'ble Member has not had sufficient opportunity of giving it."

His Excellency the President:—"I must enforce the rules as they stand, but of course if the Member in charge does not wish to press for notice, it is a matter for the Hon'ble Member's decision."

The Hon'ble Pandit Madan Mohan Malaviya:—"My Lord, the rules provide that on a motion like this the motion might be either that the Bill be considered or that it might be re-committed when the Report is before the Council. However, I do not want to go into that and I will go on. I raised this point at this stage for one particular reason which I should mention in addition to what I have already said. The Report of the Select Committee has told the Council that I and Mr. Khaparde, who attended the first meeting of the Committee, absented ourselves on the second day and that Mr. Patel announced his intention of not signing any Report the Committee might make, and withdrew from the Committee. Now, my Lord, I should like to state the circumstances under which I withdrew from the Select Committee, because I owe it to the Council that that explanation should be before the Council. The statement in the Report is partially correct; so far as it goes it is correct, but it does not state the reason why I retired from the Committee, and I wish, my Lord, simply to inform the Council that I did so in view of the ruling passed by your Excellency, or an order whichever it may be, that no Member of the Select Committee who had not signed the Report of the majority of the Committee could append a separate minute of dissent to the Report. My Lord, I wrote to inquire whether that ruling would be reconsidered, but as your Excellency was advised that it could not be reconsidered and I was informed that there was no reason to reconsider it, I felt that there was no other course open to me except to withdraw from the Committee until that ruling was reversed"

His Excellency the President:—"The Hon'ble Member must not discuss my ruling of the other day. That ruling stands; the Hon'ble Member must accept it."

The Hon'ble Pandit Madan Mohan Malaviya:—"I want to submit one point in regard to this, my Lord. I could not discuss that ruling, my Lord, on the day that it was passed, and I am not discussing it now. I am raising a question of a privilege of a Member of this Council. Of course I bow to your Lordship's ruling, but I think I am right in seeking an opportunity to explain to the Council why I acted as I did. If your Lordship thinks I have not that right, I will bow to the decision"

His Excellency the President:—"I will never stand in the way of any Hon'ble Member trying to place his position fairly before this Council, but I must certainly prevent any Hon'ble Member from discussing any ruling I have given from the Chair, and the Hon'ble Member must confine himself to such remarks as he wishes to make outside that ruling of mine."

The Hon'ble Pandit Madan Mohan Malaviya:—"In that case I will say this much only, that I wish to supplement the statement in

[18TH MARCH, 1919.] [*Pandit Madan Mohan Malaviya ; Mr. V. J. Patel ; The President ; Sir William Vincent ; Sir George Lowndes.*]

the Report of the Select Committee that I absented from the second day with this statement that I did so because of the ruling (I do not discuss the ruling because of the ruling passed by your Excellency) that a Member of a Select Committee could not append a note of dissent to the Report of the Committee unless he signed the majority Report."

The Hon'ble Mr. V. J. Patel :—"My Lord, I am not guilty of 11-20 A.M. not giving notice. I had given notice of an amendment to motion No. 1 as it appeared on the Agenda first circulated to Hon'ble Members. That motion reads thus :—

'To move that the Report of the Select Committee on the Bill to provide for the amendment of the Indian Penal Code and the Code of Criminal Procedure, 1898, be taken into consideration.'

"That was the motion that stood in the name of the Hon'ble Sir William Vincent in the Agenda as first circulated to Hon'ble Members. That motion does not appear in the Agenda that we have got to-day, and I should like to know, if your Excellency has no objection, whether it is permissible for an Hon'ble Member of this Council, after a motion is entered on the Agenda, to drop it without the permission of this Council?"

His Excellency the President :—"I am afraid I must ask the Hon'ble Member to repeat the question."

The Hon'ble Mr. V. J. Patel :—"I should like your Excellency's ruling as to whether a Member of this Council is entitled to withdraw a motion that has been entered on the Agenda once circulated to Hon'ble Members, except in the Council and with the permission of this Council."

His Excellency the President :—"I should like to hear the Hon'ble Sir William Vincent in the circumstances."

The Hon'ble Sir William Vincent :—"My Lord, as far as I know there is nothing in the rules to prohibit the issue of a revised Agenda. The original Agenda was, it is true, sent out in a certain form. It was found subsequently that the present form was more convenient. I am not aware that the Hon'ble Member can force me to make a motion which I do not wish to move."

His Excellency the President :—"Do you suggest that the Hon'ble Sir William Vincent can be forced to move that motion?"

The Hon'ble Mr. V. J. Patel :—"I understand that motions once entered on the Agenda cannot be withdrawn except in the Council and with the permission of the Council."

The Hon'ble Sir George Lowndes :—"I think the Hon'ble Member is confusing two things, a motion merely on the Agenda paper and a motion which has been actually moved. There is nothing in the rules to suggest that a motion must be moved because it has appeared on the List of Business."

The Hon'ble Mr. V. J. Patel :—"I think there must be some express provision in the rules which would justify a Member withdrawing a motion."

The Hon'ble Sir William Vincent :—"If the Hon'ble Member's objection arises in relation to his amendment, I am quite willing to waive any objection on that score. That is really the only practical objection that he had put forward an amendment to the motion originally in the Agenda; I am quite willing that he should move it to the present motion."

[*Mr. V. J. Patel ; The President ; Mr. Malcolm Hogg ; Pandit Madan Mohan Malaviya.*] [18TH MARCH, 1919.]

The Hon'ble Mr. V. J. Patel :—" I am going to move that amendment, but the question I have raised is a question pertaining to the privileges of the Members of this Council. The question is whether a Member of this Council is entitled, without coming to the Council, and without the permission of the Council, to withdraw a motion that has been entered on the Agenda and circulated to the Members."

His Excellency the President :—" I rule that he can."

The Hon'ble Mr. V. J. Patel :—" I am glad the Hon'ble the Home Member consents to my moving the amendment of which I had given notice. I adapt that amendment to the motion which now stands in the name of the Hon'ble Pandit Madan Mohan Malaviya ' that the Bill to provide for the amendment of the Indian Penal Code and the Code of Criminal Procedure, 1898, be shelved ' "

The Hon'ble Mr. M. N. Hogg :—" I rise to a point of order. Is the Hon'ble Mr. Patel's amendment an amendment to the amendment moved by the Hon'ble Pandit Madan Mohan Malaviya, which is already before the Council ? "

The Hon'ble Mr. V. J. Patel :—" Mine is a separate amendment of which I had already given notice."

His Excellency the President :—" It is extremely inconvenient for the Chairman to rule when he is not in possession of the amendments that are before the Council. I have not in my possession the amendment that has been moved by the Hon'ble Pandit Madan Mohan Malaviya and, until I can see that amendment, I cannot say whether the Hon'ble Mr. Patel's amendment is an amendment to it."

The Hon'ble Pandit Madan Mohan Malaviya :—" I have handed it to the Hon'ble the Home Member."

The Hon'ble Mr. V. J. Patel :—" So far as I am concerned I gave notice of an amendment to the original motion and not of an amendment to the amendment of which I did not know anything."

His Excellency the President :—" I think we must dispose of the Hon'ble Pandit's amendment before we come to the question of your amendment."

The Hon'ble Mr. V. J. Patel :—" Your Excellency, I support the amendment of my Hon'ble friend Pandit Madan Mohan Malaviya reserving to myself the right of moving my amendment after that is disposed of. I support it on this ground."

His Excellency the President :—" I should like to warn the Hon'ble Member that I think, if this amendment is carried, that the only way in which the Hon'ble Member will be able to move his amendment then will be by voting in the negative on the amendment before this Council."

The Hon'ble Mr. V. J. Patel :—" I could not follow your Excellency."

His Excellency the President :—" The difficulty is to follow the working of your mind. This amendment is that the Bill be recommitted to the Select Committee. If the Council carried that amendment, all that you can do, when moving your amendment, is to vote in the direct negative,

[18TH MARCH, 1919.]

[*The President; Mr. V. J. Patel; Sir George Lowndes; Pandit Madan Mohan Malaviya.*]

because your amendment is merely a negative to it. Therefore, that is the course that you should follow."

The Hon'ble Mr. V. J. Patel :—"For the time being I will support the amendment of the Hon'ble Pandit Madan Mohan Malaviya and will discuss what should be done with my amendment when it comes on."

"The reason why I support the amendment, your Excellency, is this. The amendment, as I understand it, is that after opinions are received the Bill should be recommitted to the Select Committee. My reasons are these. On the 28th of last month we met for the first time in Select Committee, and for reasons which it is not necessary for me to trouble the Council with, I withdrew from the Select Committee. On the 1st of March we had a Council meeting. No motion, which I expected would be made, was made for substituting another Member of this Council in the Select Committee for the Member who withdrew."

The Hon'ble Sir George Lowndes :—"I should like to say that the Hon'ble Member did not resign his position on the Select Committee; he merely absented himself."

The Hon'ble Mr. V. J. Patel :—"The fact, your Excellency, is that, after some discussion in the Select Committee on certain matters and after entering my protest, I withdrew. I said 'I shall have nothing to do with your Committee, I go away.' It was perfectly clear that another man was wanted in my place. On the 1st of March, there was a meeting of this Council, no such motion was made. However, I do not complain of that. On the 5th there was a second meeting of the Committee and two Members sent in their resignations to the Hon'ble Chairman of the Select Committee."

The Hon'ble Pandit Madan Mohan Malaviya :—"May I correct my friend? I did not send in a resignation. I said I could not take part in the general proceedings until that ruling was reversed. I expected, my Lord, that it would be laid before the Council and that a ruling would be passed by the Council, and I waited for that."

The Hon'ble Mr. V. J. Patel :—"That is tantamount to leaving the Committee. A third Member, the Hon'ble Mr. Khaparde, sent in his resignation."

The Hon'ble Sir George Lowndes :—"I do not think so."

The Hon'ble Mr. V. J. Patel :—"The Hon'ble the Law Member

The Hon'ble Sir George Lowndes :—"I only desire to explain that no Members of the Committee resigned. They merely said they regretted they were unable to attend. I do not think they even said they regretted."

The Hon'ble Mr. V. J. Patel :—"It is clear, your Excellency, that three Members of the Select Committee declined to serve on the Committee for certain reasons. There were two intervening meetings of the Council, one on the 1st and one on the 6th or 7th before the Report of the Select Committee was presented to this Council, and yet no steps were taken to come to this Council, place the facts before it and ask for orders. The Select Committee, in the absence of these three Members, went on with their work easily, made up this Report and presented it on the 8th to this Council."

"Under these circumstances, it is absolutely necessary, your Excellency, that the Bill should be recommitted after its republication. Shall I have another opportunity of speaking?"

[*The President ; Sir William Vincent ; Pandit Madan Mohan Malaviya ; Mr. Kamini Kumar Chanda.*] [18TH MARCH, 1919.]

His Excellency the President :—"Not on this amendment."

11-30 A.M.

The Hon'ble Sir William Vincent :—"My Lord, I am only speaking now to this amendment of the Hon'ble Mr. Malaviya, that is, the question whether this Bill should be necessarily recommitted to the Select Committee when the opinions of Local Governments and High Courts are received."

"The point that I want to make is that if modifications are proposed, if changes are necessary, if opinions vary and a further examination of the Bill is required, there is no question but that there will have to be a fresh reference to the Select Committee. All I ask the Council is to wait until opinions are received before deciding the question. Surely that is not an unreasonable attitude to take up, and I hope that the Hon'ble Mr. Malaviya will realise that. We do not in any way say that we will not recommit the Bill. We only say that a decision would be premature now. The Council will have a full opportunity of considering the question later. Nor has this Council or the Government ever been unwilling or unready to commit Bills to Select Committee when there has been any necessity for it."

The Hon'ble Pandit Madan Mohan Malaviya :—"My Lord, the question whether the Bill should be recommitted to the Select Committee or not can only be decided by this Council, and my motion will make it unnecessary for the matter to be brought up again before the Council. I move this amendment, my Lord, under rule 32, which says that any Member may move that a Bill, which has been amended by the Council or by a Select Committee, be republished or recommitted"

The Hon'ble Sir William Vincent :—" 'Or recommitted' not 'and'"

The Hon'ble Pandit Madan Mohan Malaviya :—" 'Or recommitted'. I never said 'and'"

The Hon'ble Sir William Vincent :—"That is, however, exactly the course which the Hon'ble Member is suggesting, that it should be republished and recommitted."

Hon'ble Pandit Madan Mohan Malaviya :—"I did not suggest it was 'and' here."

" be republished or recommitted, and, if the Council so decide, the President may order the Bill to be republished or recommitted, as the case may be."

"My whole point is that now when the matter is before the Council, and public time being valuable, we may at least have this much of imagination as to think that the opinions of the High Courts and Local Governments, of officers of the Government and public bodies, which will be invited, will deserve the courtesy that they should be considered by the Select Committee before the Bill is finally placed before this Council ; and I submit that instead of postponing this question of recommitment to a later date, this is a very suitable opportunity for considering it now. I recognise that the Hon'ble the Home Member is not hostile to this amendment. If the motion is now accepted, it will save an unnecessary expenditure of time in the future."

11-33 A.M.

The Hon'ble Mr. Kamini Kumar Chanda :—"My Lord, may I move an amendment ?"

His Excellency the President :—"No, you may not, Mr. Chanda. We are at present ready to divide on the question of Mr. Malaviya's amendment, and until that is disposed of, no Member can move any other amendment."

[18TH MARCH, 1919.] [*Mr. Kamini Kumar Chanda ; The President.*]

The Hon'ble Mr. Kamini Kumar Chanda :—" I want to move an amendment to this amendment, my Lord."

His Excellency the President :—" Then you should have moved your amendment before the Hon'ble Member replied. You are now out of court."

The Hon'ble Pandit Malaviya's motion was put and the Council divided as follows :—

Ayes—9.

The Hon'ble Babu S. N. Banerjee
 „ Raja of Mahmudabad
 „ Dr. T. B. Sapru
 „ Pandit M. M. Malaviya
 „ Mr. R. Ayyangar
 „ Mr. V. J. Patel
 „ Raja Sir Rampal Singh
 „ Rai B. D. Shukul Bahadur
 „ Mr. K. K. Chanda.

Noes—35.

The Hon'ble Sir Claude Hill
 „ Sir Sankaran Nair
 „ Sir George Lowndes
 „ Sir Thomas Holland
 „ Sir William Vincent
 „ Sir James Meston
 „ Sir Arthur Anderson
 „ Sir Gangadhar Chitnavis
 „ Mr. W. A. Ironside
 „ Sir Verney Lovett
 „ Mr. H. F. Howard
 „ Sir James DuBoulay
 „ Mr. A. H. Ley
 „ Mr. W. M. Hailey
 „ Mr. H. Sharp
 „ Mr. R. A. Mant
 „ Sir Godfrey Fell
 „ Mr. F. C. Rose
 „ Mr. C. H. Kesteven
 „ Mr. D. de S. Bray
 „ Lieut.-Colonel R. E. Holland
 „ Surgeon Genl. W. R. Edwards
 „ Mr. G. R. Clarke
 „ Mr. H. Moncrieff Smith
 „ Mr. C. A. Barron
 „ Mr. P. L. Moore
 „ M. N. Hogg
 „ Mr. T. Emerson
 „ Mr. E. H. C. Walsh
 „ Mr. C. A. Kincaid
 „ Sir John Donald
 „ Mr. P. J. Fagan
 „ Mr. J. T. Marten
 „ Mr. W. J. Reid
 „ Mr. F. Rice."

The amendment was therefore negatived.

His Excellency the President :—" Now, Mr. Patel, you may carry on."

[*Mr. V. J. Patel ; The President.*] [18TH MARCH, 1919.]

11-39 A.M.

The Hon'ble Mr. V. J. Patel :—" Please, your Excellency, I have the honour to move :

' That the Bill to provide for the amendment of the Indian Penal Code and the Code of Criminal Procedure, 1898, as amended by the Select Committee, be shelved.'

His Excellency the President :—" On that amendment, Mr. Patel, I must rule that it is out of order, because it is merely the negative of the proposal which is at present before Council. The Hon'ble Member can speak to the Hon'ble Sir William Vincent's motion ; but his amendment does not amount to anything more than a pure negative."

The Hon'ble Mr. V. J. Patel :—" I bow to your Excellency's ruling. I beg to oppose the motion moved by my Hon'ble friend, Sir William Vincent. He proposes that the Bill as amended by the Select Committee be republished. Now what is this Bill which is to be republished ? It is a Bill to provide for the amendment of the Indian Penal Code and the Code of Criminal Procedure, 1898. Now, my Lord, if you read the clauses of this amended Bill, you will find not a word regarding any amendment of any section of the Indian Penal Code. See section 1. It gives the short title. Section 2 enacts the insertion of a new clause 196-B in Act V of 1898, Criminal Procedure Code. Then comes clause 3 amending section 343, Act V of 1898, Criminal Procedure Code.

" Then comes clause 4 which proposes the insertion of a new section 510-A in Act V of 1898, that is, the Criminal Procedure Code. No doubt it is true that the Bill, as originally introduced, contained two clauses, clauses 2 and 7 for the amendment of the Indian Penal Code ; it also contained a Schedule for the amendment of the Indian Penal Code ; but what is now proposed to be done is to republish the Bill as amended by the Select Committee. The Bill begins thus : ' A Bill to provide for the amendment of the Indian Penal Code and the Code of Criminal Procedure, 1898.' Now, I put it to this Council to consider whether the Bill as amended by the Select Committee is a Bill to provide for the amendment of the Indian Penal Code at all. Is this the kind of Bill amended by the Select Committee to be submitted to the High Courts, and to the Local Governments and to other bodies for opinions ? What will they think of us ? What will they say of the Select Committee appointed by this august assembly, your Excellency ? Is this in any sense really a Bill to amend the Indian Penal Code ? Then we go on to clause 1 : ' This Act may be called the Indian Criminal Law (Amendment) Act 191 . ' Will this Bill be an Act to be called the Indian Criminal Law (Amendment) Act, or will it be called an Act to amend the Criminal Procedure Code ? I put it to this Council to consider whether it is worth while sending this kind of Bill out to the public as the Bill which the Select Committee has considered. Well, apart from that, your Excellency, as I have pointed out, this Bill, as amended by the Select Committee, merely refers to the amendment of the Criminal Procedure Code. That being so, the question arises whether it is worth while proceeding further with this Bill at all. You have undertaken, or at any rate have had under consideration for a long long time, a general revision of the Criminal Procedure Code. That being so, I submit to this Council whether it would not be desirable, it would not be right, it would not be proper, to insert these few sections in that Bill which will be considered probably in September or next March in this Council, or whether we should proceed piece-meal and amend important Acts in this manner.

" There is another reason, your Excellency, why this Bill should not be taken up at all but may, if necessary, be included in the big Bill that will come before Council, I mean the Bill for the general revision of the Criminal Procedure Code. I invite the attention of this Council to clause 3 which says ' To sec. 343 of the said Code the following Explanation shall be added, namely :—

' *Explanation.*—A promise of protection to an accused person against criminal force or any promise properly and reasonably incidental to a promise of such protection, shall not be deemed to be the use of influence within the meaning of this section :

[18TH MARCH, 1919.] [Mr. V. J. Patel; Sir William Vincent.]

Provided that—(and here I draw the attention of Council especially)—the presiding judge or magistrate has been informed of the terms of any such promise before the accused person is examined as a witness.”

and further—

‘Where the presiding judge or magistrate has been so informed he shall not disclose to the defence the terms of any such promise except to such extent as he may consider it necessary so to do in the interests of justice.

Now, my Lord, there is no provision in our Criminal Procedure Code hitherto for an examination of an accused person as a witness on oath; and how will this particular amendment of the Criminal Procedure Code in the absence of any provision for the examination of the accused person on oath fit in with the Criminal Code? Unless and until you have a provision in the Criminal Procedure Code providing for the examination of an accused person as a witness on oath, this provision of law, which is proposed to be inserted, means nothing. It must follow the provision for an examination of the accused person as a witness on oath. It cannot surely precede such a provision. It may be argued that such a provision is intended to be introduced in the Criminal Procedure Code. True; it may have been intended; but it is after all for this Council to decide on the merits or demerits of such inclusion. Even assuming that this Council will carry such a provision, is it at all right that this Council should pass this particular clause and insert it in the Criminal Procedure Code before such a provision is passed by this Council, a provision which may have been intended by Government to be introduced in the Criminal Procedure Code? I therefore, submit, your Excellency, that it is not at all right that we should insert this provision on the assumption that at some future date this Council will amend the Criminal Procedure Code so as to provide for the examination of an accused person as a witness on oath. Then, again, it may be contended that the other Bill which the official majority is going to pass to-day does contain a provision for the examination of accused persons on oath. True, it does contain that provision; but that is not an amendment of the Criminal Procedure Code at all. It stands altogether on a different footing, it is a different Act altogether, and it is an Act which is to be in force for a period of three years. Here you are introducing in the permanent law of the land a provision on the supposition that another provision will certainly be passed by the Council at some later date. Is that, I put it to you, a reasonable position for this august assembly to take? I do not wish to add anything more to my arguments.”

The Hon'ble Sir William Vincent :—“ My Lord, the only reason of importance which the Hon'ble Member adduced for not republishing this Bill was that it would be more convenient that the provisions of the Bill should be dealt with when the Criminal Procedure Code comes before this Council for amendment. The position is this : the Criminal Procedure Code Amendment Bill has been published and circulated for opinion and opinions have been received. The course, therefore, which the Hon'ble Member proposes would mean that the Council or the Committee of Council which dealt with this Bill would not have the opinions of Local Governments on it or of High Courts, because they have already reported on the Criminal Procedure Code (Amendment) Bill. The next criticism that the Hon'ble Member made was on the modification of section 343 where he alleged that there is no provision for an accused person giving evidence. I was always under the impression that when an accused person was tendered a pardon he became an approver and could give evidence. I believe that I am correct; there is no reason why an accused person should not give evidence in such circumstances if he receives a pardon. At any rate if the Bill is open to the criticism which the Hon'ble Member makes, I submit that it is all the more necessary that we should have further expert opinion upon it. At the same time I am tempted to regret that the Hon'ble Member did not attend the Select Committee and favour us there with his criticisms; we should have greatly benefitted

11-49 A.M.

[Mr. V. J. Patel; Sir William Vincent.] - [18TH MARCH, 1919.]

The Hon'ble Mr. V. J. Patel :—"The Hon'ble Member knows very well that I did not attend that Committee at all."

The Hon'ble Sir William Vincent :—"That is exactly what I say. We have not had the benefit of the Hon'ble Member's legal knowledge and acumen on the Bill, and it is this that I regret. The Hon'ble Member is quite correct in saying that though the Bill was amended in Select Committee and the clause which proposed to insert a new section in the Penal Code has been omitted, the title has not been altered, but at most this is only an error of drafting. Further, the Council might have decided that that clause should be reinserted and circulated for opinion and till that point was settled any alteration in the title might have been considered premature. But none of these arguments are of any weight in regard to the motion before the Council. We simply say 'here is a Bill recommended by a great Committee of lawyers, we have cut out one and we say to the Council let us now republish the Bill and invite public opinion, on it'—a course which the Hon'ble Member has himself asked us to adopt again and again, almost *ad nauseam*. Now when we propose to republish the Bill the Hon'ble Member says 'What! republish! I never heard of such a thing. Let us drop it altogether'. I submit that the Government are being treated with some want of consideration in this matter."

The motion was put and agreed to.

CRIMINAL LAW (EMERGENCY POWERS) BILL—*concluded*

11-54 A.M.

The Hon'ble Sir William Vincent :—"My Lord, I beg to move that in the proviso to sub-clause (1) of clause 39 of the Bill to cope with anarchical and revolutionary crime as amended, after the words 'the Local Government may' the following words be inserted, namely :—

'Subject to the conditions prescribed in the first proviso to sub-section (3) of section 27 as made applicable by section 37.'

"This is really a consequential amendment to one moved by the Hon'ble Mr. Shafi on Friday last to clause 27. His amendment provided that Government issue a draft order to the person concerned likely to be affected by an order under section 37 (3) before the order was made final. In accepting a later amendment from the Hon'ble Mr. Patel of clause 39 I forgot I had accepted the previous amendment of the Hon'ble Mr. Shafi. The result was that an order might, as the Bill stands, be made under section 39 without giving the person affected by the order an opportunity of showing cause. I am quite sure that the Council will agree to the introduction of a consequential amendment of the kind now proposed, which really is in favour of the person affected by the order. I do not think I need add any arguments at this stage in favour of it."

The motion was put and agreed to.

The Hon'ble Sir William Vincent :—"My Lord, the second amendment which I now move is a consequential amendment of exactly the same nature as the one previously moved in sub-clause (2) of clause 39. I move that in the proviso to sub-clause (2) of clause 39 after the words 'the Local Government may' the following words be inserted, namely :—

"Subject to the conditions prescribed in the first proviso to sub-section (3) of section 27."

"The reasons for this amendment are similar to those which I have already given."

The motion was put and agreed to.

[18TH MARCH, 1919.] [*Sir George Lowndes ; Sir William Vincent.*]

The Hon'ble Sir George Lowndes :—“ My Lord, it is usual to 11-58 P.M.
call attention to any small drafting changes made in a Bill, and it is not usual
to insist that the amendments should be moved. I think if that is the sense of
the Council I need only go through them and give any explanations that are
called for.

“ In clause 7 there has been a slight alteration merely to make the meaning
clearer. Instead of the word ‘ they ’ we have put in the words the ‘ said
provision ’ and instead of ‘ therein ’ ‘ of this Part. ’ Then coming to clause
17 we have put in the word ‘ section ’ before 402. It is merely more correct
drafting. Similarly in clauses 22, 35, 36, 38 (1), 41 (2), we have inserted
words to show that it is the sub-section so and so of section so and so. In clause
28 we have struck out the words ‘ the provisions of ’ and left ‘ made under. ’
The words ‘ under the provisions of ’ got in *per incuriam*. In the proviso to
clause 41 (2) this Council has extended the period of detention to 21 days.
Referring back to clause 25 the Council will find that there are two different
periods mentioned, namely, 7 and 15 days. It is obvious that the intention was
to refer to the longer period of the two. We have, therefore, inserted ‘ maxi-
mum ’ before ‘ period. ’ That is to say the 15 days will be extended to 21.

“ If any Hon'ble Member wishes me to move the amendments formally I
will do so, but it is usual to accept them without a formal motion.”

The Hon'ble Sir William Vincent :—“ My Lord, the Council will 11-59 P.M.
remember that on the last occasion when the Bill was under discussion certain
amendments were accepted in clause 19, I think, by the Hon'ble Mr. Chanda
and in 26 by the Hon'ble Mr. Patel. If Hon'ble Members will read clause 19
they will see the manner in which effect has been given to the decision of
Council. The Hon'ble Mr. Chanda has examined the amendment as now
drafted and is satisfied that effect has been given to what he desires. Similarly,
as to clause 26, there is a proviso (c) which embodies the modification proposed
by the Hon'ble Mr. Patel in amendment No. 112* at the last debate. Sub-
clause (5) also embodies another amendment of his. I understand from him
also that these amendments are in accordance with his wishes and they are
certainly in accordance with the decision of the Council. There is no question
of moving them because they have been passed. I merely mention them as
I thought the Council would like to know that the Hon'ble Members have
approved of the amendments. Having done this, my Lord, I think it is my
duty to turn to the merits of the Bill and to move that the Bill to cope with
anarchical and revolutionary crime as amended be passed.

“ My Lord, in making this motion, I must at the outset express my great
regret that in spite of the modifications which we have made in this Bill in
our attempt to meet the wishes of non-official members, we have not been able
to secure more support for this measure. But I think that most of the non-
official members here will admit that the attitude of the Government in this
matter has not been unreasonable, and that they have done their best to meet
them in introducing important modifications in the Bill. At the same time, I
quite realise the feelings of many Hon'ble Members in regard to this measure.
I appreciate the fact that they are based on an instinctive dislike of the law
and on an apprehension that the powers may be abused. There are possibly
members who are actuated by other motives, but I do not address myself to
them. I address myself to those whom I believe to be anxious to co-operate
with the Government and who yet feel the greatest apprehension regarding the
use which may be made of this Bill. Well, my Lord, I should be very glad if
they would consider the position a little from the point of view of the
Government. We have examined it from their point of view ; We have done
all that we can to meet them and have made changes in the Bill which I
think have commended themselves to Hon'ble Members as improvements. The

*That in clause 25 (2) after the words ‘ relevant and reasonable ’ the following proviso be inserted :—

‘ Provided that the investigating authority shall, if the person in question applies to him for process to
compel the attendance of any witness or the production of any document or thing, issue such process, unless
for reasons to be recorded he deems it unnecessary to do so and for this purpose, such authority shall have all
the powers conferred by the Code on a Court.’

[*Sir William Vincent.*] [18TH MARCH, 1919.]

position as it appears to Government is very clear. The facts are well known. This revolutionary movement is here as is abundantly proved by the findings of the Rowlatt Report which are corroborated by the observations of Messrs. Beachcroft and Chandavarkar in their memorandum, and indeed, if further confirmation of the findings is necessary, it is to be found by that grim history of crime which Hon'ble Members will find detailed in the Report and indeed often in the daily newspapers. I want the Council to remember that this statement of the findings of fact was not arrived at by the Government or by any biased tribunal, but by a thoroughly impartial and independent one.

"It has however been alleged that this revolutionary movement, if it once existed, is dead and that there is now no reason for such action as we propose to take—I think my Hon'ble friend Mr. Banerjea rather takes that line—I wish that this were true, my Lord, and I wish that it was not incumbent upon us to introduce legislation of this character. I will not repeat now the arguments to show that this movement is there very alive, but I will only ask the Council to read again the statements made in the first debate in this Council, and to say then whether or not this movement is not unhappily still prevalent. I admit that it has been scotched; but it is not killed, and I should look upon any revival of it as a very very terrible calamity. My Lord, I would like to ask, if this movement is dead, if there is now no revolutionary party, why is it that the Bengal Council recently on a motion for the release of the internees decided to do nothing of the kind, that a Resolution to this effect was negatived without division, and the mover of that Resolution found no speaker to support him in the Council.

"My Lord, I have been told, and I entirely believe it, that the members of this Council sincerely sympathise with the Government in their desire to suppress this form of crime. My regret is that this sympathy of the Hon'ble Members is not sometimes a little more constructive. We have here keen thinkers, great speakers and acute lawyers, all of whom have combined upon destructive criticisms of this Bill. So far as it is possible, we have accepted much of this criticism modifying the Bill in very important particulars. It has been suggested by some members that the changes that have been made are not important, but I do not think, that that can really be argued by any one who examines the Bill as introduced and as it stands now. Another argument which has been put forward is the suggestion that the present law is adequate to meet our requirements, that section 108 of the Criminal Procedure Code, the provisions of the Penal Code and the Act of 1908 provide us with all that we require. Well, my Lord, I ask the Council to consider the broad facts and whether it is not proved to the hilt that these measures are inadequate. I ask them to read the Report again, to consider the history of crime therein revealed, to remember what the character of the authors was, and once more to go back to the memorandum of Beachcroft and Chandavarkar which I regard as most valuable; I ask them to read the speeches made by Mr. Provosh Chandar Mitter and others in the Bengal Council recently, and I believe that they will agree that this position cannot be maintained.

"The main criticism of the Bill, my Lord, however, is based on a different line. It is said that it is an unfair infringement of the liberty of the subject, that it is repugnant to all ideas of western justice. This aspect has been put before us with very great force by many speakers. I do not know if it is fair to single out individual speakers but I should like to say that the Hon'ble Mr. Sastri and the Hon'ble Mr. Jinnah, though he is not here, put this matter in a way that moved all of us and prompted a careful reconsideration of the facts. My Lord, we admit that this is a drastic measure and a departure from ordinary principles. But I want the Council to look at the position more from a practical point of view rather than from a theoretical one. I want them again to remember what I said very often, and cannot repeat it too often—I want them to remember the authorities by whom this Bill was recommended. I want them to remember that they were all except one judicial officers who would be entirely unlikely to suggest legislation of this kind if there had been any other remedy

[18TH MARCH, 1919.]

[*Sir William Vincent.*]

which would satisfactorily meet this evil. I want the Council also to again remember that the circumstances in which this law can be brought into operation and the people to whom it can be made to apply are very special. It can only apply when revolutionary crime is prevalent, and then only to persons found to be actively concerned in those crimes.

“My Lord, I have heard a great deal during this debate of the liberty of the subject and of the privileges of citizenship. Sometimes I wish I had heard a little more of the duties and responsibilities of citizenship which are equally important, and even now I ask the Members of this Council to co-operate with the Government and the authorities in crushing this movement through the ordinary Courts of justice, to use their great authority, their weighty influence in inducing the public to assist us in this matter; to get members of the public to come forward as witnesses courageously and to do their duty as jurors or in whatever capacity it may be in connection with the case honestly and fearlessly. My Lord, even now if we secure that support from the public I believe that the necessity for bringing this Bill into force in any place will be much less cogent. It is with that object, not as any kind of reproach, that I am asking again for the co-operation of Members of this Council in crushing this movement. I advert to this because we are anxious not to put this Act into force save in case of real necessity. It has been suggested that we are always anxious to take drastic powers, that we seek to increase our authority and our prestige by legislation of this character. My Lord, those who are familiar with the history of the Government of India know that there really is no foundation for that assertion. If Members of Council read this very report they will find there that the Government of India refused to the last moment, though pressed repeatedly to do it, to enact the Defence of India Act. It was only when we were forced by circumstances of a very cogent character that we undertook that legislation. My Lord, I have said something of the sense of civic responsibility, but it may well be urged on the other side that our system of administration is ill-calculated to foster it, and further that these repressive measures to which I have alluded can never prove a permanent and effective remedy for discontents in the body politic. Both these facts I admit and it is, my Lord, for that very reason that simultaneously with this measure we are proceeding to promote a sense of civic responsibility, to remove the cause of this discontent by changes in the constitution and in the system of administration in this country through a measure which we all hope will shortly be laid before Parliament. It is well, my Lord, on the other hand, to remember that no reasoned political progress is possible unless the public peace is maintained, that anarchy and revolution are the greatest enemies of sane political advance, and it is for this reason that we seek the support of Council in this measure. My Lord, I have now very little more to say. The Bill has been examined and discussed in the greatest detail, and there are really only two points which remain to which I wish to refer, in order to allay, as far as I may, the fears of those who think firstly, that the law can or will be abused, and secondly, that even in the case of these young revolutionaries it may have the effect of driving young men to further sedition and making them worse than they are at present. My Lord, it is far from the desire of Government that any of these young revolutionaries should be further embittered, and I think if the Council were aware of the efforts which are made by the authorities at present to reform these young men, to lead them to saner habits of thought in the hope that they may realise that the path of the future of India does not lie through treason and murder, I think if the Council knew of these facts, the Government would at least get some credit for its efforts in that direction. I have cited particular cases to individual Hon'ble Members of this Council in which these efforts have been successful. I think Mr. Ironside referred to one recently here, and I believe that the Hon'ble Mr. Banerjea will bear me out as to our policy in this matter. I wish to assure the Council that it will be our earnest endeavour, should it unfortunately ever be necessary to put this Act into operation, to adopt all measures possible to help these young men into the right path and wean them from their criminal propensities.

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Finally, my Lord, should it ever be necessary to put this Act into force, I can only assure the Council that we will make it our duty to see that it is used only for the suppression of revolutionary and anarchical offences, a form of crime which we believe to be of the greatest danger to the future of this country."

12-16 P.M.

The Hon'ble Mr. V. J. Patel :—"My Lord, I beg to move that in the motion that the Bill be passed, for the words 'be passed' the words 'by the Council be republished' be substituted. The motion as amended reads—

'That the Bill to cope with anarchical and revolutionary crime, as amended by the Council, be republished.'

"My Lord, this is the last and the final attempt that I am making to persuade Government to consider the desirability of affording the public an opportunity of expressing their opinions on the Bill, not as introduced, not as amended by the Select Committee, but as amended by the Council. It has been more than once suggested by the Hon'ble the Home Member that important modifications have been made by this Council in the Bill. So far as I am concerned, my Lord, I beg to differ. I say and I am sure you will believe me that I have very carefully compared the original Bill, the Bill as amended by the Select Committee, and the Bill as now amended by the Council. I maintain that the essential features of the Bill remain unaltered. The main principles underlying the Bill as introduced are there. However, as there is this difference of opinion between the non-official Members and the Government, namely, whether the modifications made by this Council in the Bill really amount to important modifications or not, I submit time should be allowed to the public to say what they feel and think of them. If the people are satisfied with the modifications made by this Council we shall have nothing to say. If they accept the view that my Hon'ble friend the Home Member takes of the modifications, well, we in this Council will have no reason to complain. But let the people say what they feel, what they think about these modifications.

"I need not at this stage go into the question as to the urgency or otherwise of this measure. It has been over and over again pointed out that there is really no urgency to pass this measure at this Session of the Council. You can wait and call for public opinions and then pass it if you wish in September. That being so, your Excellency, I trust Government will at least, for the sake of the non-official members, allow them time to gauge public opinion on the modifications made, to feel the pulse of the people, so that we may be in a better position to decide our attitude.

"I now come to the merits of the Bill, because I do not wish to take up the time of the Council by making two speeches, one on my amendment and another on the motion.

"My Lord, we have now reached the final stage of this extremely unpopular measure. The Government remains as unbending as ever in total disregard or, I should say, defiance of the unanimous protest of the entire Indian opinion, both inside and outside of this Council. We did our best to persuade the Government to abandon the measure or at any rate to postpone its consideration till the passing of the Reform Bill into Parliament. We failed. We did all that was possible to have some of our important amendments accepted in order to make the Bill less dangerous, less obnoxious, and thereby perhaps less unacceptable; but our appeals and our prayers fell on deaf ears. We confess we miserably failed in all our endeavours. It remains for us now in this Council to enter our most emphatic protest in the clearest possible manner against the passing of this Bill into law. In doing so, I propose to place on record once again some of my reasons in brief. I am of opinion, my Lord, that it is not within the competence of this Council to enact this law. In any case, the question is not so free from doubt as the Hon'ble the Law Member

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would have the Council to believe. In this connection three points arise for the consideration of this Council :—

“ First, section 65 of the Government of India Act, 1915, says that ‘ the Governor General in Legislative Council has not, unless expressly so authorised by Act of Parliament, power to make any law repealing or affecting any part of the unwritten laws or constitution of the United Kingdom of Great Britain or Ireland, whereon may depend in any degree the allegiance of any person to the Crown of the United Kingdom. ’ Now, what is this bond of allegiance referred to in the section ? It is that the Crown protects the subject against arbitrary executive power, and that the subject is entitled to be tried according to the recognised forms of law before he is deprived of his liberty. The proposed Bill, my Lord, in Parts II and III substitutes the authority of the executive for the judiciary in respect of certain offences and thus infringes upon the fundamental liberties of the subjects of His Majesty in India, thereby repealing the unwritten laws and constitution of the United Kingdom whereon depends their allegiance to the Crown. It is a question therefore whether the Indian Legislative Council has any authority to enact this law.

“ Second, section 106 of the Government of India Act, 1915, provides that ‘ the several High Courts are Courts of Record and have such jurisdiction, original and appellate, . . . and all such powers and authority over or in relation to the administration of justice . . . as are vested in them by Letters Patent. ’ The section further states that ‘ the Letters Patent establishing or vesting jurisdiction, powers or authority in a High Court may be amended from time to time by His Majesty by further Letters Patent ’. Part I of the Bill ousts the jurisdiction of the High Court and vests it in a specially constituted tribunal. The Judges of the Indian High Courts derive their authority from the Letters Patent signed by His Majesty, and their powers could not, in my opinion, be curtailed for any reason by any enactment of the Indian Legislative Council as it is proposed to be done under this Bill.

“ Thirdly, section 32 of the Government of India Act, 1915, says :—

(a) That the Secretary of State in Council may sue and be sued by the name of the Secretary of State in Council as a body corporate. (b) Every person shall have the same remedy against the Secretary of State in Council as he might have had against the East India Company if the Government of India Act, 1858, and this Act had not been passed, while section 65 (2) provides that ‘ the Governor General in Legislative Council has not, unless expressly so authorised by Act of Parliament, power to make any law repealing or affecting any Act of Parliament passed after the year 1860 and extending to British India ’.

“ The provisions of these two sections read together make it clear, my Lord, that the Indian Legislature has no power to enact a law depriving any British Indian subject of his right to sue the Secretary of State in Council in cases where such a right existed prior to 1858. And yet what do we find ? We find that clause 41 of the Bill says that ‘ no order under this Act shall be called in question in any court. ’ This view is supported by the authority of the well-known *Moment's* case decided by their Lordships of the Privy Council confirming the judgment of the Chief Court of Burma. They held that the provisions of section 41 (b) of the Lower Burma Town and Village Lands Act (Burma Act IV of 1908) was *ultra vires*. The clause of the Act in question runs thus :—

‘ No Civil Court shall have jurisdiction to determine any claim to any right over land as against the Government. ’

“ The Government of India on this decision moved His Majesty's Government for a repeal of section 65 of the Act of 1858, which corresponds to section 32 of the Government of India Act, 1915, with the result that an amending Bill was introduced in the House of Lords. The Bill was referred to a Joint Committee of both Houses, and after full discussion of the *pros* and *cons* of the question, the Committee recommended the deletion of the clause in question. The discussion is very interesting, and I will not trouble the Council with the extracts already quoted by my Hon'ble friend Mr. Khaparde, but I will take this opportunity of placing before this Council

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a few extracts so far as they are relevant to the question which we are considering. The Chairman of the Committee was Lord Loreburn. He said :—

‘ It might be as well to state from the judicial point of view how this matter stands, when an Imperial Act of Parliament has been passed, and this law is applicable to India and the self-governing Dominions and to every corner of the British Empire, when an Imperial Act has been passed which refers to a Dominion or Colony or Dependency, then unless there is power given in the Imperial Act the local legislature cannot pass a law which is in contravention of that. The Imperial Act of Parliament is one very convenient method in the management of the affairs of the Empire, as, for instance, the Canadian Act of 1867.

‘ The Canadians came and asked for the Imperial Act of Parliament, they got it, and no local legislature in Canada can act against it. They come to the Imperial Parliament, which is always ready to meet them. In the case of India the law allowed anyone to sue the old East India Company, it was not the Crown at all, it was the Company. Act 1858, cap. 106, section 65, enacted these words.

‘ The Secretary of State in Council shall and may sue and be sued as well in India as in England by the name of the Secretary of State in Council as a body corporate and all persons and bodies politic shall and may have and take the same suits, remedies and proceedings, legal and equitable, against the Secretary of State in Council of India as they could have done against the said Company; and the property and effects hereby vested in Her Majesty for the purposes of the Government of India, or acquired for the said purposes, shall be subject and liable to the same judgments and executions as they would while vested in the said company have been liable to in respect of debts and liabilities lawfully contracted and incurred by the said company.’

“ Therefore, that was a specific enactment, and the Privy Council apparently—I have been looking at their decision, and I now recollect it—the Privy Council quoted that, and then they said that the effect of that section was to debar the Government of India from passing any Act which could prevent a subject from suing the Secretary of State in Council in any case in which he could have similarly sued the East India Company. The origin is the principle which I have mentioned, and that was the decision, and that was the only decision. They applied it to the case of land. Then Mr. Roberts tells us about inconvenience which has arisen.

‘ Lord Islington : I should like to repeat and enforce what Mr. Roberts has said. It will place the legislatures in India in a very embarrassing position indeed unless something is done, and I want to appeal to the committee on that score; as to whether it should take the form of the wording of the proposed amendment or whether it should undergo modifications is a matter we could decide upon here; but I think the committee, after what they have heard, and in view of the position of affairs in India with regard to these thirty odd Acts which have been passed by local legislatures and in view also of the number of Acts, amounting to hundreds, before the Moment decision, which would also be open to appeal to the Privy Council, will realise the position is a very serious one, not only for the legislation which has been passed, but in view of any legislation that is to be proposed with the object of being passed in the future.

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Chairman : Then the real point is that the local legislatures in India have passed Acts, or think that they ought to be able to pass Acts, which do interfere with the right of an individual to sue the Secretary of State?

Sir Courteney Ilbert : Which may interfere. I have a long list here. It may be convenient to have copies of this list circulated for the information of members.

* * * * *

Chairman . I think it will be very useful. It has evidently been very carefully thought out and it will enable the Committee to see how the point arises, as for example in the first case, in the Defence of India (Criminal) Act of 1915, there is a clause saying the judgment of the Commissioners shall be final and conclusive. It might be that the Commissioners would say that the Secretary of State for India had done right, and then it might be pleaded that he had been pronounced to have done right, and therefore could not be sued. That is the kind of thing you mean?

Sir Courteney Ilbert : Yes.

Chairman : It looks as if provision had to be made for that sort of thing. Very likely there are a great many others; but I think it will be desirable that the Committee should have an opportunity of seeing these instances. It is a very difficult matter. The remedy you prescribe is to enable the legislature of India to abolish altogether the right of suing the Secretary of State.

Lord Islington : Yes.

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The natives, especially in the Presidency towns, where the English law since 1726 has been in existence, with certain modifications (and the same thing applies to Rangoon and some other towns), have got very much that feeling too. Some of their titles are under a quasi-English law, and, as far as I know, they have always thought that the power given by enactments like that of 1858, which empowers the subject to sue in Courts that are beyond all suspicion, is a valuable thing for them to have; it increases the confidence of the people under our Government, and as far as I know, does no harm at all. It is irritating to a Government to lose a case and the Revenue Officers do not like it much, but that is a small thing compared with the immense matter of governing the people according to their own notions. That is a matter, so far as the policy is concerned, to be determined by the feelings—the carefully expressed feelings—of the people.

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Lord Islington: I should like to say a word about the subject of our discussion last week, clause 2, sub-clause (d) which bars the right to sue the Secretary of State in particular cases. Since we met last week, this sub-section has been the subject of careful consideration by the India Office, both in the light of the Memorials which have come from various parts of India and England, and also in the light of the discussion that took place here last week, which clearly showed that there was a very strong feeling against the principle which is embodied in this proposal being inserted in this Bill. The India Office, therefore, have considered that perhaps the wisest plan on the whole, under all the circumstances, in view of the fact that this is regarded as a proposal of a controversial character, and as controversial matters are as far as possible to be barred during the war, is to omit this provision from the Bill. We discussed it in all its different bearings, first of all as to whether some modification might be made with a view to dealing with this difficult subject in the future without at the same time removing the proper appeal under proper circumstances. We discussed the various proposals put forward, and especially the one put forward by your Lordship; but they were so many difficulties that presented themselves even with that proposal that we felt obliged to abandon it. Then came the question of modifying it to the extent of making it retrospective, namely, confining it to the extent of making it retrospective, namely, confining it to the validating of existing legislation and on consideration we came to the conclusion that even in that case it might lead to more trouble than might at first be anticipated.

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Of course, the question may crop up in the future, and then it will have to be dealt with, but probably it had better be dealt with under the circumstances by an outside measure. That is the general view of the Advisory Committee. If this commends itself to this committee, I hope I shall be able to hear of its approval."

"It was under these circumstances that the proposed amendment came to be dropped, my Lord. I have already observed that the question whether the Indian Legislature is competent to pass this measure is not free from doubt, but I would go further and say that it is certainly not a question which should have been lightly treated or summarily rejected. Indeed, the learned authors of the Rowlatt Report themselves in the concluding paragraph have expressed their doubt and made no attempt to solve this difficult question. They say 'in making suggestions for legislation, we have not considered at all whether it could be argued that such legislation is in any respect beyond the competence of the Governor General in Council. We have no authority to lay down the law on any such point and any provisional assumption as the basis of our proposals would only cause embarrassment. We have proceeded, therefore, on the basis that any suggestions of ours which it may be decided to adopt will be given effect to by some legislature competent for the purpose.'

"Having said so much about the competency of this Legislature to pass this law, I now come to the provisions of the Bill as amended by the Council.

PART I.

(1) The Executive Government is empowered to say that certain offences shall be tried by a specially constituted tribunal and not by the ordinary courts of law.

(2) In such trials, there shall be no jury.

(3) In such trials, there shall be no commitment proceedings.

(4) In such trials, certain statements otherwise inadmissible shall be admitted in evidence.

(5) In such trials, the accused person may be examined and cross-examined on oath as a witness on his own behalf.

(6) Such trials shall ordinarily be held in some place other than the usual place of sitting of the High Court on the mere certificate of the Advocate-General unsupported by any affidavit or grounds.

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(7) The tribunal is bound to accept the opinion of the Local Government that the offence is connected with a movement endangering the safety of the State and sentence the accused in spite of its belief that the offence is in no way connected with any such movement.

(8) The judgment of the tribunal is to be final and conclusive and there is to be no right of appeal or revision and no High Court is to transfer any case or issue any mandamus.

PARTS II AND III.

The provisions of these Parts stand self-condemned. Under Part II the Provincial Executive, on a notification of the Governor General in Council, is empowered to pass all or any of the following orders against any person in their jurisdiction who, in their opinion, is or has been concerned in any movement of the nature referred to in section 20.

(1) To execute a bond for a period of one year to be extended to another year if need be, that he will not commit or abet the commission of any scheduled offence.

(2) To notify his residence or change of residence to the authority specified.

(3) To remain or reside in any specified area in British India.

(4) To abstain from any act calculated to disturb the public peace or prejudicial to the public safety.

(5) To report himself to the Police at specified periods.

Under the provisions of Part III, the Provincial Executive, on a similar notification, and in certain circumstances, is empowered,

(a) to arrest without warrant any person who, in their opinion, is concerned in a scheduled offence,

(b) to confine him,

(c) to order the search of any place which in their opinion has been, is being or about to be used by any person for any purpose prejudicial to the public safety.

It is to be noted that all these orders are to be made without even the semblance of a judicial inquiry in any shape or form. As one of the non-official members of this Council, I think it was my Hon'ble friend, Dr. Sapru, very rightly remarked these provisions are nothing more and nothing less than 'undiluted coercion'. It has been suggested that there are provisions in these Parts calculated to safeguard the interests of aggrieved persons. These provisions in my humble opinion are hopelessly inadequate, and the so-called safeguards are merely illusory for the following reasons. The appointment of the investigating authority is to be made by the executive government; the investigation is to be held *in camera*; the person concerned is to have no right to be present at all the stages of the inquiry; the person aggrieved is to have no right to be represented by a pleader; the investigating authority is not to be bound to follow any rule of the law of evidence; the investigating authority is not to disclose to the person concerned any fact the communication of which might endanger the public safety or the safety of any individual, however material that fact may be for the purposes of his defence. No oath is to be administered to any witness; and the Local Government finally is to decide whether they should accept any conclusion of the investigating authority or not.

"My Lord, the provisions of Part IV are intended to deal with persons already under executive control under the Defence of India Act, 1915, the Bengal State Prisoners Regulation III of 1918, and the Ingress into India Ordinance of 1914 as continued in force by the Emergency Legislation Continuance Act of 1915. It is provided that every person dealt with under the Defence of India Act shall be deemed to be a person resident in an area in which a notification under section 20 is in force and the provisions of Part II shall

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apply to every such person accordingly, and lastly every person dealt with under the Ingress into India Ordinance is to be deemed a person resident in an area in which a notification under section 20 is in force, and the provisions of that Part shall apply to every such person accordingly. It is, therefore, clear from these provisions that the persons under executive control either under the Defence of India Act or the Ingress into India Ordinance must continue to remain under such control so long as the Executive Government considers it to be necessary, subject to a maximum period of two years, without any trial even under the provisions of the first Part of this Bill.

" My Lord, the provisions of Part V furnish the last link in the chain. They provide that no order passed under any of the provisions of the Act is to be called in question in any Court, and no suit, prosecution or other proceedings shall lie against any person for anything done or intended to be done in good faith, and thus complete the paramountcy of the executive and place the liberty of the subject entirely at its mercy. In these provisions we find the functions of the executive, the legislature and the judiciary all combined in the executive. The legislature in this country, constituted as it is, carries out the will of the executive. It is now proposed that in respect of certain offences the judiciary also must disappear and make room for the executive. Suffice it to say that the provisions are without a parallel in the legislative history of any civilised country.

" We are told, my Lord, that the measure after all is to be a temporary one to be in force for a period of three years only, and non-official members must, therefore, reconsider their attitude towards the Bill on that account. I submit that a measure which is in fact and in substance dangerous and obnoxious does not cease to be so because it is limited in duration. The question in issue between Government and non-officials is not, and has never been, whether the measure should be a permanent or a temporary one. The difference is really one of principle. There can, therefore, be no question of a change of attitude or of compromise. No Indian can, and I venture to submit, will, therefore, ever consent to this measure being placed on the Statute-book in whatever form or shape even. We believe that repression is really no remedy to eradicate revolutionary and anarchical crimes. What is the root cause of the evil? These crimes are the outcome of political and administrative stagnation which has resulted in untold miseries to the people of India. The only remedy, therefore, is to remove the standing grievances of the people which the Indian National Congress has been proclaiming year after year for the last three and thirty years. Has repression succeeded in any country? Has it succeeded in Ireland with all its Crimes Acts? Has it succeeded in our own? My Lord, we have amended the criminal law to widen the scope of the definition of sedition. We have amended the Criminal Procedure Code from time to time to meet the end in view. We have disfigured our Statute-book by placing on it the Criminal Law Amendment Act of 1908, the Conspiracy Act of 1913, the Press laws and the like; we tried the Prevention of Seditious Meetings Act, with what result we all know. In the Select Committee also, my Lord, we tried our best to convince the committee that the committee should recommend that the Bill should be dropped. However, I am not going into that question because your Excellency has already ruled that the Select Committee has no power to go into the principles of the Bill, but I was confident, my Lord, that in deference to the unanimous Indian opposition to the Bill, both in and outside the Council, and in view of the fact that the passage of the Bill would throw the country into a vortex of agitation unknown in the history of British India, the Select Committee would see its way to so amend the Bill as to make it less dangerous and therefore to some extent less objectionable; in that hope I confess I was grievously disappointed. No doubt the Select Committee has recommended some alterations in the Bill, but these relate to non-essentials, and I am sorry to say that not an inch of ground was yielded in respect of essentials. If at all, the Bill has been made stiffer in one essential particular, namely, that while the provisions of Part II of the Bill as introduced were applicable to movements which in the opinion of the Governor General in Council were likely to lead to the commission of offences against

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the State only, the said provisions as amended by the Select Committee and subsequently by this Council apply to movements likely to lead to the commission of all the scheduled offences which are, of course, much wider in scope.

"My Lord, on the motion that the report of the Select Committee be taken into consideration we again suggested postponement. We were defeated by the official majority. Then we moved amendments suggesting the deletion of Parts I, II and III; we lost. We also moved amendments to make the Bill less offensive in some important particulars. The Government remained as firm as a rock. They would not and did not yield. Is it not then a legitimate question to ask whether the British rule in India is based on force or on the people's will? I submit it is due to the people that they should understand how they stand.

"I now propose to say a few words regarding the procedure adopted in connection with this Bill. Evidence on which the Rowlatt Committee based their findings have not been supplied to Members of the Council and they are asked to accept those findings as correct. The text of the Bill as introduced was, according to my information, not submitted to the Secretary of State and his sanction was obtained to the introduction of some Bill on the lines of the Rowlatt Committee recommendations. I have more than once pointed out that the Bill goes beyond those recommendations, in one very essential particular, namely, the addition of sections 124A and 153A to the Schedule. If that is so, if my view is correct, and I do not think Government will challenge it, was the sanction of the Secretary of State obtained to the addition of these two sections in the Schedule? The Rowlatt Committee recommended that the Schedule to the Criminal Law Amendment Act, 1908, might be adopted. That Schedule does not include these two sections. The Government were not in a position to give any satisfactory explanation why they have exceeded the recommendations of the Committee on this point. Persons who in the opinion of the executive government are concerned in the commission of offences under these two sections will on this Bill becoming law not be tried in courts of law but at the discretion of the executive government dealt with under Parts II and III of the Bill. It is easy to understand why these sections have been included in the Schedule in the absence of any recommendation of the Committee in that behalf, and yet we are assured in season and out of season that the measure will not be used to affect in the slightest degree constitutional political agitation. The correspondence between the Government of India and the Secretary of State in regard to this Bill is kept back from the members of this Council on the ground that it is confidential. Apart from this there is one point of very great importance which I desire to bring to the notice of the Council. It is this. I am of opinion that the whole proceedings in connection with this Bill since and from the presentation of the so-called report of the Select Committee are invalid and illegal

His Excellency the President:—"Order, order, the Hon'ble Member has no right to dispute my ruling. My ruling was that the report of the Select Committee was both valid and complete. He has no right to challenge that decision in this Council."

The Hon'ble Mr. V. J. Patel:—"I do so, my Lord, in support of my case that the proceedings in this Council are *ultra vires*."

His Excellency the President:—"You cannot dispute the ruling of the President."

The Hon'ble Mr. V. J. Patel:—"The Chairman of the Select Committee by his ruling prevented the Select Committee from discussing the principles of the Bill and considering the question of the competence of the Indian legislature to enact this law. This ruling and your Excellency's ruling about which I am not allowed to talk, in my humble opinion,

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have vitiated the whole proceedings in connection with this Bill and the Bill passed in that manner cannot have any recognition in law. To sum up, my Lord, I protest against this Bill for the following among other reasons :—

- (1) It is not within the competence of the Indian legislature to pass this Bill into law.
- (2) It casts an undeserved slur on the loyalty of 300 millions of people and amounts in fact to an indictment against the whole nation.
- (3) It substitutes the rule of the executive for that of the judiciary and thus destroys the very foundations on which British liberty rests.
- (4) It will kill all political life in the country and thus make 'ordered progress' impossible.
- (5) It will intensify and not mitigate the evil complained of. It will drive all agitation into hidden channels with the result that consequential evils will follow as surely as night follows the day.
- (6) It is utterly subversive of the order of things hitherto recognised and acted upon in all civilised countries. It is unparalleled in the legislative history of any such country.
- (7) It is being passed in defiance of the unanimous Indian opinion, both in and outside this Council.
- (8) Repression is not the remedy for eradicating anarchical and revolutionary crimes. These crimes are the outcome of political stagnation which has resulted in untold miseries to the people of this country.

Remove the root cause and anarchy will disappear.

- (9) It will plant in the minds of the people harsh memories which even time will not soften.
- (10) Stability of British rule in India depends and must depend on the peoples' will and not on force.
- (11) The Bill is being passed into law on an incomplete and invalid report of the Select Committee. All the proceedings of the Council since the presentation of such report are, therefore, invalid. Law passed in that manner would be *ultra vires*.

"No wonder then that under these circumstances you find some of us who care for liberty, who believe in liberty, who love liberty, are prepared to disobey laws of this character and submit to the penalty of such breaches. Passive resistance, my Lord, is the last and the only constitutional weapon of a despairing people. It is my duty to warn your Excellency's Government against the consequences of driving the peaceful and law-abiding people as the people of India are to resort to passive resistance. I do so, my Lord, in the best interests of India and the Empire."

The Hon'ble Mr. Surendra Nath Banerjea:—"My Lord, I desire to congratulate the Hon'ble the Home Member on the conciliatory tone of his speech and, my Lord, it is only right and proper and in justice to myself that I should say that his attitude and that of the Hon'ble the Law Member who have borne the brunt of this controversy, that their attitude consistently with their angle of vision has been one of conciliatoriness. We have been in opposing camps, discussing, arguing, dissenting, but our views have always been treated with consideration, courtesy and attention, and if controversialists in other spheres exhibited the same temper, I feel that life and the affairs of life would wear a far more pleasant aspect than at present and the acerbities of debate would not be permitted to interfere with the sweetness and the pleasantness of our personal and social relations.

"My Lord, my Hon'ble friend has invited us, the party of moderates, to co-operate with Government in regard to this matter. That is

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our creed—co-operation with the Government wherever possible, opposition where the interests of the mother-land require it. I am afraid that we are now in the latter category. However that may be, we are most anxious to co-operate with the Government in this matter. My Lord, I claim that we have always done so. My Lord, my Hon'ble friend has complained that we have no constructive policy to suggest. I venture to dissent from that view; we have a constructive policy, we have always had a constructive policy and we have pressed for its acceptance in season and out of season. It is only recently that our policy has found acceptance. The constructive policy of the Government in dealing with anarchy must be divided into two parts, namely, the policy of conciliation and the policy of repression. Which, my Lord, would you put in the forefront? I think it must be the policy of conciliation. My Lord, I think your Government is prepared at the present moment to give to that policy the pre-eminence which it deserves. Anarchism has its roots in political discontent and industrial backwardness. My Lord, you are endeavouring at the present moment to grapple with these root causes by political and industrial expansion. You have had your Industrial Commission and you are pledged to carry out its recommendations after due consideration. You have got the reform scheme which also you are pledged to carry out and the credit of your Excellency's Government is staked to that scheme. My Lord, your efforts in dealing with anarchical and revolutionary movements by this simultaneous policy have been partially crowned with success, and I venture to think that there was no more striking illustration of this fact than what appeared from the letter that was read out in this Council the other day. My Hon'ble friend Mr. Chanda placed before you a letter from a revolutionary in the Andaman Islands and in that letter the revolutionary said 'now that responsible government has been promised and it is going to be established our occupation is gone. We must give up our revolutionary ideas and co-operate with the Government in the work of political progress and emancipation.' My Lord, therefore, so far as the conciliation of popular feeling and the removal of popular discontent are concerned, the inauguration of the reform scheme has borne golden fruits. I am sure the result of giving effect to the recommendations of the Industrial Commission will be similar. Therefore, my Lord, this policy of conciliation bids fair to be productive of splendid results. My advice, and I am sure it will be advice that will be re-echoed by everyone, is to rely upon this policy, have faith in it, persevere with it, give effect to it and abandon the other policy of repression unless and until it is absolutely proved to be necessary in the interests of public safety.' We have appealed to you and not only to your Excellency's Government but also to the Governments of India that have gone before; we have appealed to them again and again to follow a policy of conciliation. Conciliation is the sovereign remedy, as Burke says of political distempers. You have risen slowly but steadily to a conception of the soundness of this policy. Therefore in that matter I claim that we of the moderate party have been co-operating with the Government in inviting it to follow the constructive policy which the Government has now adopted. Not only that, but we have also been trying to arrange the social forces on behalf of law and order. Meetings have been held, organizations have been formed, leaflets have been published, articles have appeared in the newspapers warning the people against the danger of revolutionary movements. Therefore, my Lord, I claim that we have done our bit in helping the Government to root out anarchical and revolutionary movements. As regards repressive policy, we have never supported it. Repression has everywhere failed. That is the outstanding lesson of history. It has only been partially successful where it has been associated with conciliatory and ameliorative measures. In regard to repressive measures, our suggestion has been, and it is not now, and I desire to repeat it, you have got the Defence of India Act, you have got Regulation III of 1818. But you say they are more drastic than the Bill that you have laid before us. Be it so, perhaps you are right, but that is not your concern, my Lord. I am the person affected, the people are the persons concerned; they do not want this. They won't have this law, they prefer what you call a drastic measure. Why should

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you object and look at the matter from your point of view and not theirs. If I were the master of a household,—and Tacitus says that according to the Emperor Agricola the government of a household is far more difficult than the Government of an Empire—well, if I were the master of a household, and if I wanted to do good to the members of my family and if they resolutely withstood it, I would salute and salaam them and would not attempt to force it on them. If they say ‘we do not want it’ I would give it up—My Lord, I venture to submit that that ought to be or rather should have been—I am afraid now the Bill is going to be passed, that should have been your policy in this connection. We do not want this measure. Some of us recognise that it is perhaps not so drastic as the Defence of India Act or Regulation III of 1918, but still we do not want it. There is excitement, controversy, agitation, and we should rather be without it. Our advice, therefore, to the Government is that they should give up this Bill or if they cannot give it up, to suspend its operation until there is actually the occasion for putting it into use.

“ My Lord, my Hon’ble friend has referred to our want of a sense of civic responsibility, and it is an old and long-standing complaint. He says the sense of civic responsibility has not been developed in us as might have been expected. Having said this, he qualifies that observation, very tactfully I think, by adding that it was not our fault. I entirely endorse the view that the fault, if any, is not ours, but I however challenge the statement that we are wanting in a sense of civic responsibility in any degree. I think we are fully equal to the height of our civic obligations. But, my Lord, assuming for argument’s sake without admitting the fact at all, assuming for argument’s sake that there is a lack of civic responsibility, not in all, but in some sections of our community, who is responsible for it? I say that the Government is directly answerable for this result. You have been training us in our civic duties and obligations. We have sat at your feet, you have been our masters, and may I ask, is it not the greatest reflection upon British rule in India if one is to say that after a century and a half of that rule the people of India have not risen to the full height of their civic responsibilities. I think it would be the strongest indictment that can be brought against the Government of this country. You will be judged not by your great public works but by the public spirit, the patriotism, the nobler sentiments that you have been able to inspire in the public mind of India.

“ My Lord, having said all this, I desire to observe that it is my duty to oppose the Bill under a sense of overwhelming responsibility. I frankly acknowledge that the Government have made important concessions from their point of view; the Bill has been made temporary, its scope has been confined to anarchical crimes, and many modifications have been made in its provisions. But all this does not go far enough. My Lord, the Bill in its essence and character remains unaffected. Its executive complexion still overshadows every other aspect of the Bill. My Lord, the Bill as it emerged from the Select Committee and as amended and revised by this Council remains in its main features the same Bill that it was when it was originally introduced. It is in truth an executive order robed in a legislative garb; it is, to quote the words of a distinguished jurist Sir Rash Behari Ghosh, ‘a lawless law,’ it is a glorified Ordinance, with a judicial colouring sometimes thickly, sometimes thinly laid on. And, therefore, my Lord, you cannot ask us to take in any sense a share of responsibility for this measure. My Lord, responsibility and power go together. Where there is responsibility there must be power. There is none of it in this Council so far as the non-official Indian members are concerned. We have influence, but not power. We can persuade, but we cannot instruct or direct, though we hope under the Reform Scheme the foundations will have been well and truly laid for the transition from influence to power.

“ My Lord, my Hon’ble friend has referred to the number of amendments that have been moved in this Council. Amendment after amendment was moved and the vast majority of them were rejected. My Lord, I moved an amendment to the effect that the Bill be republished and referred to the local bodies, Local Governments and the High Courts for criticism. All the non-official

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members of this Council supported that motion. It was lost. The united voice of the Indian non-official members counted for nothing in this Council. And, my Lord, can you ask us after this to have any responsibility in connection with this matter? Technically it will be a law, but in the truest sense it will be an executive order, an Ordinance. Would it not have been far better if the Government had acknowledged it as such and assumed sole responsibility for the measure without invoking the intervention of the Legislative Council? My Lord, there were no less than 185 amendments that were moved. I have no hesitation in saying that many of them, at any rate a considerable number of them, might have been adopted without in the slightest degree altering the character of the measure or relaxing the stringency of executive authority which is a paramount feature of the Bill. My Lord, my Hon'ble friend Mr. Shafi in a very eloquent and masterly speech asked that the right of appeal to the High Court should be conceded against the decision of the special tribunal. That was lost. The amendment was based upon the Irish Crimes Act. There was another amendment moved to the effect that the accused should be represented by a pleader in the inquiry before the investigating authority. My Lord, there is very strong feeling on the subject. I have received numerous communications from persons affected with the law in regard to this matter. My Lord, there is a proverb current in legal circles which embodies a great truth—'A man who pleads his own case has a fool for his client'. My Lord, it was my misfortune on one occasion to have illustrated that proverb. Some 13 years ago I was hauled up before a Magistrate upon a semi-political case. That Magistrate, now an esteemed friend, sits not very far from where I am addressing your Excellency. It was a holiday and no pleader was to be had and I had to defend myself. I am not generally very nervous and I cannot say that I am unaccustomed to speak in public, but I blundered and floundered. I was convicted and the case was taken up to the High Court on appeal and the conviction was quashed. I am perfectly certain that, if I had a pleader to defend me, all this trouble and bother would have been avoided.

"Lastly, my Lord, the Hon'ble Mr. Patel moved an amendment for the elimination of section 124-A and section 153-A. My Lord, there is a widespread impression that this Bill, when it becomes law, will cripple legitimate political activities and bring about the stagnation of public life. This may be utterly unfounded, but whether unfounded or well founded, there is that feeling. It may be a mere prejudice, a vastly exaggerated fear, but I venture to submit that it is the business of the Government to take cognisance even of a prejudice like that; I venture to think Government would have been well advised if that amendment had been accepted.

"My Lord, our objection to this measure must appeal to the instincts of all right-minded Englishmen, bred in the traditions of law and the reign of law. We object to the Bill because it exalts executive authority and supersedes the forms of judicial procedure. My Lord, Englishmen have been our preceptors; we have sat at their feet; we have learnt from them the great principles of constitutional freedom, and have been inspired by them with the love of freedom and of the rights of personal liberty. And Englishmen must not complain if they find that we, as their apt pupils, adhere to them, with resolute tenacity and seek to safeguard them against all infringement, even when initiated by Englishmen acting under the highest impulses. My Lord, I think our English rulers ought to be very proud of their handiwork and of the fact that these great constitutional principles have taken firm root in Indian soil. My Lord, the Moghul Empire lives in the great architectural monuments which are the glory of this Imperial city; the British Empire will live in another, and to my mind, a higher form. It will endure in the institutions which it is helping to build up, in the tendencies of character and temperament which it is developing, and above all in the passionate love of freedom which it has inspired in a great and ancient people. My Lord, let me say this with all the emphasis that I can command, that our opposition to this Bill is not an opposition to the government of this country. It is not dictated by any desire to embarrass the Government embarked upon a serious duty. My Lord, it is the product of

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that jealous, sensitive watchfulness that we feel in safeguarding the precious treasure of our constitutional rights, the noblest gift of England to India. My Lord, it has been said that our opposition to this Bill will constitute an argument against our fitness for responsible government. I am of opinion that it points to just the opposite conclusion. My Lord, the passion for freedom, as all history proclaims, is an index of the capacity for freedom. Read your own history. The history of the growth of Parliamentary institutions in England is the history of the growth and the increasing respect of Englishmen for the rights of personal liberty. From the time of the Magna Charta to the time of the Petition of Rights, it was one long drawn, protracted struggle for the protection of personal liberty, of life and property. And, my Lord, the same thing is happening here, in a different form, in different aspects, under better and higher auspices, under the guidance of Englishmen themselves. And, my Lord, what is at the root of this agitation that is going on in connection with these two Bills, and echoes of which have been heard in this Council? It is the love of constitutional freedom, the jealous regard for constitutional rights safeguarded by law. Therefore, my Lord, I feel that in opposing this Bill we are developing the qualities which Englishmen have taught us to prize, demonstrating to the world the possession of those attributes which are a guarantee for the success of representative institutions.

"My Lord, it has been said that these anarchists are only a handful, why bother yourselves with them; I think my friend to my left made that observation? I take that argument for what it is worth. If they are a handful, why then make this serious departure from the ordinary law of the land against the universal protest of the people? They are a handful, I admit, and they are diminishing in number, they were 1,200 last year, they are only 400 this year, and the number will become more and more insignificant when the reform proposals come into operation. My Lord, is it then necessary to have a law of this kind? Is it wise and expedient to have it in the face of the universal protest of a united community, of a community divided in many ways but united on this common platform of opposition to this Bill? My Lord, I do not wish to detain the Council at greater length. One final appeal I desire to make to your Excellency and that is to postpone your assent to the Bill until the time comes when it becomes actually necessary to put it into operation. My Hon'ble friend the Home Member told us the other day that the Bill would not come into operation until six months after the conclusion of peace"

The Hon'ble Sir William Vincent:—"My Lord, I rise to a point of order. I said distinctly, when I was asked, that I would guarantee that no notification would be issued under this Act until after the conclusion of peace. I did not give the undertaking for six months after peace was declared."

The Hon'ble Mr. Surendra Nath Banerjea:—"My proposition is somewhat different; it is not a question of notification but of giving assent to the Bill"

The Hon'ble Sir William Vincent:—"I want to make it clear that I had made no such statement as I understood the Hon'ble Member to attribute to me."

The Hon'ble Mr. Surendra Nath Banerjea:—"I did not misunderstand the Hon'ble Member; I understood him unless he chooses to throw us into some confusion—my Lord, I understood him correctly, namely, that the Bill was not to come into operation until six months after the conclusion of peace. Peace has not yet been concluded. We have therefore six months or more time. My Lord, my submission is that there is no immediate necessity for putting this law on the Statute-book by your Excellency giving your assent to it. My Lord, your Excellency is the representative of

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the Sovereign in this matter. It is your high and exalted prerogative to veto or to give your assent to any Bill. I appeal to your Excellency to perform this regal function with kingly benignity, moderation and deference to public opinion. My Lord, I am reminded of a Hindu sovereign, who was the beau-ideal of all sovereigns for all time, and that was our Ram Chandra. He went to the forest to please his people. My Lord, we do not want you to go to the forest to please us ; but in the spirit of that act of renunciation and of deference to public opinion, may I make this appeal for your Excellency's sympathetic consideration. It would be a step—though only a small step—towards the conciliation of public mind thrown into a state of great excitement over the provisions of this Bill."

[At this stage the Council adjourned for Lunch till 2-15 P.M.]

2-15 P.M.

The Hon'ble Mr. Srinivasa Sastri:—"My Lord, now that we are at the end of this important piece of legislation, the time has come for us to express our final views. Whatever this Bill does, it does not yet forbid a man to cry that he is hurt ; and when we make our last complaints I wish, your Excellency, that you will not exercise your power meticulously and rule us to order. We may seem to exceed certain bounds. I will try as far as I can to be brief and at the same time to the point.

"In the first place, I wish to acknowledge heartily that both in Select Committee and in Council, the Members of Government who have taken part in the work of this Bill have shown our points of view as much consideration and courtesy as in their opinion was compatible with the integrity of their measure. But that done, I must say a good deal of our wishes—the best part of them—still remains mere wish. The measure has run its pre-ordained course, resistless and inexorable. We have been accused of exaggerating the harmful effects of the Bill. I beg leave to state that as the Bill came to us originally we were fully justified in expressing the alarms that were felt abroad, and it was only when in Select Committee we had persuaded the official Members to put into the Preamble and into the various sections some words clearly indicating the limited scope of the measure that the claim of the Hon'ble the Home Member to have effectually answered this criticism came to be partially fulfilled. I say 'partially' with regret.

"Let us examine one or two items. When we were considering this measure in Council the other day, it was conceded that the investigating authority under Parts II and III should be under an obligation to record in their report an express finding on the question whether the scheduled offence of which a man was accused was really connected with anarchical or revolutionary crime. We asked that a similar provision should be made in Part I, but there the Government were unmoved. By resisting this as regards Part I and by refusal to take away sections 124-A and 153-A from the Schedule, I think the Government have still laid themselves open to the criticism that the measure that is now about to be passed, whatever the intention of Government may be, may at times be used to deal with ordinary political offences as well as offences connected with anarchical or revolutionary movements. On this point, it appears to me that it was fully open to Government, without violating the integrity or the fundamental principles of their Bill, to have met us fully, and I deeply regret that they have found themselves unable to do so. Your Excellency, the experience of legislatures tells us one thing, that, after all, human affairs run more or less on an accustomed level. When contentious Bills, whether in the English Parliament or in the American Senate or in any other legislature, take shape the air is full of prognostications of catastrophe from those that oppose, while those that defend the measures in question are equally full of promises of the millennium to come. After-events, however, show that neither the prognostications nor the promises come fully true. I hope, your Excellency, that this measure will not fulfil, at all events, all the prognostications to which we have given expression in the Council. "No

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one will rejoice more than I if the event proves that we were unduly Cassandra-like in our prophecies of the result. But may I say, your Excellency, with all respect, that we have been unable to understand fully the psychology that underlies this measure? I have heard a lot of explanations, but it seems to me there is much to say for those who think that behind all these explanations there must be something which has not yet found expression in this Council. Your Lordship will excuse us if we refer to this aspect of the matter with a certain amount of feeling. We feel very strongly that the Bill is not now necessary, that it is not now emergent, that it is inopportune, and we believe in the strength of our belief that this cannot be unknown to Government.

"Then, your Excellency, we believe that if it was necessary for the peace of Bengal and, therefore, of the peace of other provinces that might be affected, that if it was necessary for the peace of India, to check anarchical and revolutionary crime by a new measure, it was open to Government, having the knowledge that they have that they now keep under control nearly every one connected with this form of violence to society, with that knowledge it was open to Government to come to us with a measure confined to these people, taking power from this Council to continue the custody and the detention and the internment, perhaps the imprisonment of people whom they already hold in these ways. It was perfectly open to ask us for their leave, legislative sanction, to a measure which was confined to these people, to some others who are still at large, but who, they may have evidence to think, deserve this sort of treatment; that was open to Government. If suggestion was made, I think, although not in speeches here. It was not taken up, but a general measure causing widespread alarm has been brought before us and we are now about to finish the legislation. Is it a wonder, then, that people are asking why this anxiety on the part of Government when there is no special need, special emergent need, and when it was possible, without seeming at all events to lay their hands on ordinary political agitators when it was possible to deal with this matter, why were Government anxious to bring forward this kind of Bill? There are ingenious people who suggest all sorts of things, and it is just as well, speaking solemnly at this last hour to your Excellency's Government, that I should mention one or two things that I have often heard and not only from agitators or from chronic malcontents. I had in the *London Times* the other day the glimpse of a reason which might really lie at the back of this legislation. I will not say it is only conjecture. It was said when a lakh of sepoys or so that have served with distinction in the various theatres of the war are returning to India, it is necessary to have in the armoury of Government a strong measure where with they could put down, before it reaches any dimensions, the signs of incipient trouble. Another guess that has been put forward is that perhaps it is just as well that Government armed itself with this power before the peace is signed in Europe and the fate of the Turkish Empire fills the Mohammadan community, the hearts of the Mohammadan community, with dangerous discontent. Other people have said it might even be that when the reforms, as they finally come out of Parliament, are found to be shadowy, political discontent in the land may take forms which cannot be grappled with successfully unless Government have extraordinary powers. There is yet another reason which has been suggested and I must walk warily when I bring it to the notice of this Council. My Lord, a little while ago my Hon'ble friend Mr. Surendranath Banerjea made an appeal to European Members of this Council and to the European community generally, based on their past history, on the struggles through which their forefathers went before they obtained constitutional liberty. That was a noble appeal, and if I refrain from repeating that appeal it is not because I do not believe in it, but I wish for one moment to appeal to our friends on somewhat lower ground. I ask them to remember that this Bill of downright coercion is meant to deal with the people of India. It is not going to apply to them at all unless certain members thereof in the excess of their zeal for other peoples' liberty, a rather uncommon quality, unless in the excess of such a love of liberty they choose to ally themselves with the fortunes of the down-trodden people of India. Well, so secure from the evil effects of this

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measure it may be proper for us to appeal to their sympathy and to their chivalry, if not actually to their support. If they could not stand by us in this struggle, let them at least refrain from casting insinuations as to our loyalty; let them at least refrain from saying what they have often said both in and out that Indians who oppose this measure are not only showing their incapacity for responsible government—that is nothing—but are likewise exhibiting criminal sympathy with all forms of sedition and anarchic crime. My Lord, I make this observation with a certain amount of feeling, because I have observed that the Anglo-Indian press in so far as it may be said to voice the feelings of the Anglo-Indian community often indulges in this sort of attack which really goes to our hearts. But it is not merely irresponsible newspapers that do this. Your Excellency, I was pained beyond expression the other day to read a representation purporting to proceed from the European Association. As it stands unrebutted and unrepudiated by any leading members of the European community, I wish to read a passage from it to give the Council an idea of how people who feel aggrieved by this measure before us are likely to smart when they find that those who ought to be chivalrous at least in understanding others are departing from this simple rule of charity. I am reading from this representation. 'There is equally evidence for all who run that there exists in those circles from which most of the political agitators and nationalists of nationalist India are recruited, a large amount of sympathy for the real and deserved or imaginary sufferings of the detained. If set at liberty, the murderers and plotters, far from being estranged, would readily find dupes or allies amongst some of the organisers of what passes for public opinion in India.'

"That is adroitly worded, your Excellency, and it may escape the meshes of the fine-spun criminal law of India. But it is a foul libel on the character and methods of those who like myself stand in opposition to the Bill. Well, the European community in India, I grant, are alarmed; they have cause from their point of view to be alarmed, for no people dread known fear so much as they dread unknown fear. In the enjoyment of privileges, immunities, and let me add, certain monopolies, this community naturally dreads the coming changes. They have no idea of what may come and in their vague fears of the unknown, reach their hands out for some means or other to protect themselves from the uprising of democracy in India, and its attacks on their strongholds. This is another of the reasons which have been suggested to account for the great anxiety of the Government to forge this Bill in advance of the time when it may be needed for putting down dangerous movements. My Lord, this Bill is now coming on because, in the view which I have been for the moment explaining it is feared that it would be difficult to get a Bill of this kind accepted by any conceivable future legislature of India. While there is time take this power, take it as a stand-by in times of peril. I will not say which of these, perhaps some, perhaps all together, account for this Bill before us. Anyhow there it is. In a few moments more this Bill will be law and when the Bill is law it does not remain there, we have still the aftermath, the consequences of the law to the Government of India no less than to us. For as a poet has said in a tragic connection 'If it were done when it is done, then it were well it were done quickly'. I will not go further with this awesome passage; but the darkened page is there and unfortunately, although some of us have tried to dissuade him from the course, Mr. Gandhi has taken it up. Well I know how he will play his part, his character will be bold, blameless, perfectly white. I could only wish, your Excellency, although I trust but faintly, that those of us who also have to write on this darkened page; his followers, the Government and Government employes, we political agitators and detenus, that we could all say at the end of the business that we also wrote perfectly white."

2-41 P.M.

The Hon'ble Mr. Malcolm Hogg :—"My Lord, during the second stage of the discussion of this Bill in this Council owing to the very large number of amendments put down and to the general circumstances of the discussion, I felt that the most profitable contribution which I could make to

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the proceedings was silence. But now that we have reached the last stage of the discussion of the Bill, I think it is necessary that I should state my attitude towards this Bill. I will do it as briefly as possible. When the Bill was first introduced into this Council I voted in favour of an amendment moved by the Hon'ble Mr. Banerjea. I did this not because I thought that the amendment on its merits was perfect or that it provided an ideal solution of the difficulties, but because it was the most convenient way to indicate my opinion that it was desirable that Government should make a further effort to secure for the Bill the support of the Hon'ble Mr. Banerjea and his friends. Well, my Lord, that effort has been made and a considerable number of important amendments have been introduced into the Bill, and personally I can only regret that the effort has not been successful. When the Bill came back to the Council from the Select Committee the Hon'ble Mr. Banerjea moved another amendment, the object of which was to postpone further discussion on the Bill until the September Session of Council. I listened carefully to the speeches made by the Hon'ble mover and those who supported him in favour of his amendment, but I could hear nothing in the nature of a promise that if the amendment was carried they would next September support the Bill, no undertaking that they would spend the interim in educating public opinion, no indication that the reception which this Bill would receive in September would be any different to what it was here and now. If there had been any such promise or any such undertaking I should have felt very much tempted to support that amendment, but in the absence of anything of the kind I could not see what there was to be gained by postponement. I could not help feeling that the amendment was little else than a direct negative in disguise; and I think the impression is confirmed by the speeches we have heard to-day from the Hon'ble Mr. Banerjea and the Hon'ble Mr. Sastri. I therefore supported the Bill during the second stage of its progress through the Council and I support it to-day, for these reasons. I am satisfied that special measures are necessary to cope with anarchical and revolutionary crime. I am satisfied that no law-abiding citizen, whatever his political opinions and methods may be, so long as they are not criminal has anything to fear from the measure. Lastly, I am satisfied that in respect of the persons who will or may come within the purview of the Bill it does not go beyond the general recommendations of the Rowlatt Committee and that Government cannot do otherwise than accept generally the recommendations of that Committee whose qualifications for their task could scarcely have been higher. Well, as I have said, for these reasons I support the Bill, but before sitting down I must refer to one or two points arising out of the speech of the Hon'ble Mr. Sastri. Mr. Sastri told us that the explanations given hitherto for the Bill were not sufficient and that there was a good deal to be said for those people who felt that there must be some other explanation behind it. Mr. Banerjea told us this morning that it was useless passing a Bill of this nature or rather that it was unnecessary to pass a Bill of this nature because the number of anarchists and revolutionaries was happily and rapidly dwindling. My Lord, I find it very hard to understand the point of view of my two Hon'ble friends. I would ask them to remember the story revealed in the Rowlatt Report; I would ask them to remember how before the Defence of India Act was passed, the anarchical and revolutionary movement was rapidly spreading, how the minds of inflammable youths were being steadily poisoned by the doctrines of anarchy and revolution, how schools were being made into breeding grounds for future anarchists. I would ask them if they want that process repeated. If no such legislation as this is passed, what will happen? When the Defence of India Act expires, the few, I hope they will be few, the few irreconcilable anarchists will be let out to start again their nefarious processes. The serpent, my Lord, is scotched, not killed. The machinery for the propagation of anarchical ideas is still ready there to resume operations as soon as those who worked it regain their liberty, and I feel perfectly confident, that if this legislation was not passed there would be a repetition of the same process. The youth of India or of whatever part of India

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these anarchists selected for their operations would again be exposed to the subtle poisons of their doctrines. I would ask the Hon'ble Mr. Sastri whether that is not reason enough for this measure, and whether he wishes the minds of the rising generation of his countrymen to be subjected to what they were subjected to before the passing of the Defence of India Act.

"Then there is another point, my Lord, which arises out of the Hon'ble Mr. Sastri's speech. He read an extract from a recent representation of the European Association. I have not previously seen that representation. I have not read it *in toto*, and it is therefore somewhat difficult for me to say how far it does or does not represent my individual views. But he complains that that representation or a portion of that representation which he read misrepresents the point of view of many of those who are opposing this measure. Well, as I understood the sentences he read, they only suggested that among those who oppose the measure there might be some who would be easy dupes of the revolutionary party. But be that as it may, I regret that the Hon'ble Mr. Sastri was led by his feelings into a misrepresentation as gross as any he complained of. If I understood him aright, he suggested that some of those Europeans who are now supporting the Bill were really actuated by a fear of what might be the results of the impending political changes in India. My Lord, the representation he complained of, I think that no misrepresentation could be grosser than the one he was himself guilty of. I cannot see any difference between the results of any political changes which we may expect in India and legislation of this nature which is designed merely to deal with a particular small section of the community addicted to revolutionary and anarchical ideas and crimes and to protect the youth of India from their insidious doctrines and teachings."

2-51 P.M.

The Hon'ble Mr. Kamini Kumar Chanda :—"My Lord, nearly everything that has to be said has been said ; every argument that we had to urge has been urged against the passing of this measure, and now on the final motion that the Bill be passed, I do not think there is really any necessity for repeating the same arguments. But at the same time, my Lord, I cannot allow myself to give a silent vote on this very vital question which affects the life and death of our political status. I am afraid, my Hon'ble friend Sir George Lowndes may say again that we were indulging in exaggerated language. But, my Lord, do believe that this Bill will to a large extent tend to the disruption of our political status. My Lord, I shall, therefore, very briefly just state my objections to this measure.

"My Lord, nothing remains now. The struggle is over. We have reached the end, and in a few moments, as my Hon'ble friend Mr. Sastri said, this measure will become the law of the land. We have fought to the utmost of our power against this obnoxious measure, we have fought to establish on a permanent footing, to maintain, as I said, that memorable right, to maintain the British tone of administration of justice ; but failed, failed I grieve to think owing to the organised official opposition, the opposition of men whose forefathers laid down their lives to inaugurate it. Nothing in the soul-inspiring history of your nation impresses me so much as that incident in the reign of King Henry IV when the Chief Justice sends the Prince of Wales who became later King Henry V, to jail for contempt of court. That, my Lord, is symbolical of the tone of your administration of justice. This we tried to preserve against encroachment by the descendants of the very men who established it.

"In this combat, this unequal fight, we have lost all along the line, lost heavily. How many of the 185 amendments that stood in our names have been carried, have been accepted by Government. How many or how few of these few again are material, are anything more than trivial matters. My Hon'ble friend Mr. Hogg has just now said that when he supported the motion of the Hon'ble Mr. Bauerjea on the last occasion, he hoped that concessions to us would really be appreciated but he grieved to find that although very many modifications had been introduced by the Select Committee we were as unrea-

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sonable as ever. I appeal to him to tell me what important modifications worth the name have been introduced. I appeal to him to see whether there are not still Parts II and III which authorise the executive to usurp the functions of the Judge, to punish a man without any trial, by searching his house, by arresting him without a warrant, by internment or externment him as they please, and by denying him every sort of safeguard that is usually allowed in a criminal case, by preventing him if they consider necessary from following his avocation and earning a livelihood. And does my Hon'ble friend Mr. Hogg think that he would prescribe these conditions for his own country, or even Ireland? Now, my Lord, in this unequal fight as I have already said we have failed, but yet I grieve not there are defeats which are more glorious than victories, and who can read the history of this debate impartially, read our proceedings and not feel impressed by the fact that all along right was with us and right with the Government. I do not mean indeed physical force, but the force of numbers, of opinions artificially obtained by your mandate, of the considered opinions of the English officials, as my Hon'ble friend Sir George Lowndes said the other day. You cannot say that—you have not put them to the test; you did not accept my challenge to withdraw the official whip and allow the officials to vote just as they pleased. We have therefore lost, my Lord, and I grieve not. This defeat of ours will stand out as a victory. Therefore I said, my Lord, the other day that it was better for all concerned, infinitely better for the official members, if we passed an Ordinance in your executive capacity and not passed an Act in this Council and let the world believe, that it was passed with the three opinions of this Council. I do not think anybody will be deceived by this. My Hon'ble friend Sir William Vincent considered that it was generous on my part to say that, but is there any doubt about it, my Lord, that the Act which is being passed in this Council is passed simply because you have the power to pass it, not because it represents the considered judgment of all the official members even? And, my Lord, say what you will, there can be no doubt that this measure will remain on the Statute as a permanent record of your failure. I say, my Lord, it will remain as a permanent record of the failure of the bankruptcy of British bureaucratic statesmanship. After 100 years of British rule, you confess that you are unable to govern the gentlest nation on the face of the earth by law, and you have to take recourse to a lawless law. My Lord, Lord Canning did not require such a law even in the time of the Mutiny.

"One other remark I wish to make, my Lord, and I have done. My Hon'ble friend Sir George Lowndes said: 'The other day that we had one more argument, which really put into plain language, was the threat of agitation; that is an argument to which no reasonable Government can give way. I venture to think that it is in India exactly what the politicians choose to make it.'

"My Lord, for the present I shall not dispute this, I say this, that although I am sceptical about this, that the politicians have power to control an agitation like this under the circumstances which have been created, I accept it, and I say I am quite prepared and am very anxious to do all I can to follow the advice which is implied in the Hon'ble Sir George Lowndes' observations and try to check the agitation. My Lord, I do not pretend to be a leader, I am not one, but still I say I am very anxious to do all I possibly can to check agitation. I will communicate with my constituents, address the young men in my part of the country, but I want arguments with which I may meet their objections against the policy of the Government. I confess I have failed to find any, and I shall be grateful if the Hon'ble Sir George Lowndes and the Hon'ble Sir William Vincent will dictate to me the arguments that I am to use. I will take them word for word and communicate them to the public. My Lord, I say here, standing in this Council before your Excellency, that I shall follow no party, no leader, but my judgment, and if you will enable me to meet the objections of my constituents and the public, my humble services, for what they are worth, will be entirely yours. My Lord, this is not bluff not mere camouflage, but I wish to show my

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good faith. I wish to refer to the action which I deliberately took the other day in Simla with regard to a motion that was very much condemned in the country ; I refer to the Resolution about the contribution of £45 millions for which I voted in the teeth of the opposition of the public, in the teeth of advice and opinions of friends whom I look upon as teachers. My Lord, I thought it my duty to support that measure and to give my vote for it, and not only my vote, but to strengthen it by my speech. Why did I do it ? Was there any reward, present or prospective ? Was it the result of any compact with any Member of Government ? No, my Lord, I felt it to be my plain duty to stand by the Government during the time of war in every measure that was required for the successful prosecution of the war. Tell me in the same manner how I can meet the arguments which will be brought against the action you have taken in this matter and my Lord, my humble services will be entirely at the service of the Government. I will do my best to check the agitation, but I fear, alas, there are no arguments. I am not in the position of the Government of India who, when inconvenient questions are raised, can remain silent ; that will not do, I shall have to furnish reasons to meet the objections which the very objectionable course which has been pleased to adopt have raised. I know this measure will be passed in a few moments and I join my voice with the eloquent appeal of the Hon'ble Mr. Banerjea to save the country from the dangers ahead, by appeal to your Excellency withholding your assent to the Bill.

"With these words I oppose the motion that the Bill be passed."

8-4 P.M.

The Hon'ble Rai Bahadur Krishna Sahay :—"I am afraid I cannot add anything to the very forceful and eloquent pleas that have been put forward by my friend the Hon'ble Mr. Banerjea asking your Excellency's Government to withhold your hands yet from the passing of this Bill ; but if that is not to be, and if this Bill must form part of the Statute-book of India, but as a temporary measure and to meet grave emergencies, my faith in the innate sense of British justice is not shaken thereby ; my faith in the solemn pledge of your Excellency's Government, repeated so often in the course of the debate in this Council, that the operation of this Bill will be limited to anarchical and revolutionary crimes is not displaced. My Lord, I venture to think that your Excellency's Government will not be insensible to the emphatic protest that we have lodged against the principles of the Bill and its provisions in detail.

"If reasons of State compel you to enact this harsh measure, I am confident that you will see to it that it is limited in its application to the purpose for which it was enacted and does not travel by a hair's breadth beyond it, to suppress legitimate political activities in the country as is feared. My Lord, after all everything depends upon how a particular law is administered, why it is put into motion, how its proceedings are conducted, and how its provisions are enforced. It is after all these questions which matter.

"I hope and trust that your Excellency's Government and, under your wise guidance, Local Governments will so administer this measure as to inspire confidence in the integrity of your motive and of your purpose in enacting it into law."

8-7 P.M.

The Hon'ble Maharaja Sir Manindra Chandra Nandi :—"My Lord, I have given my most anxious consideration to the provisions of this Bill and their bearings on our rights as a people and on our public life, and I feel that I would not be doing justice to myself and to my constituency if I gave a silent vote opposing the passage of this Bill in this Council to-day. My Lord, there can be no doubt of the fact that it is a drastic measure, the like of which it would be difficult to find in the civilised jurisprudence of our generation. There may be times, my Lord, when even drastic laws may be wanted for the peace and security of a country. But, fortunately, we are now passing through very peaceful days and do not appear to have very troublous

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lays before us either. Then, my Lord, I will beg of you to remember that, though security of life and property may be one of the primary functions of the State, the security of private and individual liberty is none the less one of its fundamental duties. Whatever modifications the Select Committee may have been able to introduce in the Bill, it still remains a great menace to the liberties of the people. My Lord, I cannot understand the wisdom of the policy which has inspired this legislation on the eve of the grant of responsible government to this country. It is really very unfortunate that the Government and the people do not see eye to eye with each other on such a momentous issue as this, and, if your Lordship will permit me a bit of plain speaking, I will tell you why we look at this question from a different point of view. Under this Bill, when enacted into law, very large powers, almost amounting to a blank cheque, will be given to the police. My Lord, you are probably aware that there is a great gulf between the police and the people in this country, and for very good reasons. In all other parts of the civilised world, the police is the servant of the public. Unhappily, in this country, perhaps owing to the fact of an alien system of administration, the police has become, and still retains the reputation of, the master of the public. My Lord, when you remember the education that most of these men have, the classes of people they come from, the pay they receive, and the atmosphere and environment in which they live, you remember all these,—you cannot expect these men not to abuse the powers you put into their hands. I do not hesitate to say that nearly three-fourths of the grievances of the people against British rule are connected with the treatment they receive at the hands of the police. Under the circumstances, our people naturally dread any additional powers in the hands of this service, and I have no doubt this Council will admit that, in spite of attempts made in this Bill to save people from police highhandedness, there will still be very large powers left under it in the hands of these people. After all, the prosecutions and all executive actions based on this Bill will ultimately depend on police information, which more often than not are likely to be coloured by ignorance and dishonesty. My Lord, the bulk of our opposition to this Bill is inspired by this dread of the police. As I have said, in no other part of the world would such a Bill be wanted, or, even if passed, would be so much dreaded. I feel, therefore, compelled to join my feeble voice to the condemnation of the present Bill, and, I am sure, my Lord, you and the Council will not read my vote amiss."

The Hon'ble Dr. Tej Bahadur Sapru:—"My Lord, your Lordship's name has, during the last two years, been so honourably associated with the desire to introduce reforms into this country, that I feel very sad that a measure of this drastic character, which has provoked so much agitation and so much bitterness in this country, should be passed in your Lordship's time. 3-11 P.M.

"My Lord, the last 20 years in this country have been years of great political tension, but I venture to think that never before, even during those 20 years, has there been so much political tension, so much public excitement, so much agitation, as during the last few weeks that this Bill has been before the public in this country. My Lord, from one end of the country to the other, what is it that we find at the present moment? Men of all shades of opinion, politicians of all schools, combining together to enter their emphatic protest, in unqualified language, against the passage of this Bill at a juncture like this. Well, if this is the attitude outside the Council Chamber, what do we find has been the attitude of the non-official members in this Council? Every one of us, be he a moderate, or be he a member of any other political school, has joined together to protest against this measure and earnestly to impress upon your Lordship and your Lordship's Government the unwisdom of the course which the Government are determined to pursue on this occasion. My Lord, it would be very interesting for any outsider to ask why it is that the non-official members of this Council with all their professions of sympathy

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with the Government, with all their readiness to co-operate with the Government, have combined to enter their protest against a measure of this character, a measure the professed object of which is to protect the country from anarchy and revolution? My Lord, it may also be asked in a similar fashion why is it that all the official members have combined together to vote for this Bill? Why is it that the Government are determined to pass this Bill in spite of the united voice of its non-official advisers? Is it that the non-official members of your Lordship's Council are devoid of common sense? Is it that they are friends of anarchy and disorder? Is it that they are afraid of doing their duty by their country at a critical juncture like this? Or is it, lastly, that all the wisdom, all the patriotism and all the foresight are gathered together on the Ministerial Benches in this Chamber?

"My Lord, I venture to submit that the more one reflects upon the whole situation, the more is one inclined to the idea that it is the belief in the supremacy of the reign of law which has been established under British rule in this country which is the reason for this strength of feeling all over the country.

"My Lord, during the course of the debate we have often been reminded of what has happened on the Continent. Continental institutions, continental principles have been held up to us as an example in regard to certain provisions of the Bill, but, my Lord, every student of constitutional law and of constitutional history knows wherein it is that English law differs from Continental law. My Lord, even at the risk of citing an authority for a proposition which is absolutely superfluous, I would venture to remind the Council of what a very celebrated writer on Constitutional Law says with regard to the position in England as compared to other countries. My Lord, Professor Dicey says:—

"...if we confine our attention to the existing condition of Europe we shall find that the rule of law, even in this narrow sense is peculiar to England or to the United States of America, have inherited English traditions. In almost all Continental countries, the executive exercises far wider discretionary authority in matters of arrest, of temporary imprisonment, of expulsion from its territory and the like, than is either legally claimed or in fact exerted by the Government in England; and a study of European politics now and again reminds English readers that wherever there is discretion there is room for arbitrariness and that in a republic no less than under a monarchy discretionary authority on the part of the Government must mean insecurity for legal freedom on the part of its subjects."

"My Lord, in another passage, which is probably more apposite to the nature of the present Bill, the same learned writer says:—

"Suppose for example that a body of foreign anarchists come to England and are thought by the police on strong grounds of suspicion to be engaged in a plot, say, for blowing up the Houses of Parliament. Suppose also that the existence of the conspiracy does not admit of absolute proof. An English Minister, if he is not prepared to put the conspirators on their trial has no more arresting them or of expelling them from the country."

But, my Lord, it may very well be said 'Oh well, that may be the feeling, the consciousness in England, it is not the feeling or the consciousness in India.' May I, in all humility, venture to tell your Lordship and your Lordship's Government that if there is one thing more than another which reconciles the people of this country to British rule it is the belief and the consciousness that every man must have his due under the law. You may go from one end of the country to the other; you may go through the villages; and yet the highest tribute you will find the people of this country paying to British rule is—'This is British rule; there is the reign of law everywhere; each of us is entitled to the protection of the law.' That is the feeling, my Lord, in this country. Every one feels security in personal freedom. Everyone feels secure that if he has committed any offence, he will be tried according to law and not arrested according to the sweet will of the executive. My Lord, it is this consciousness, this belief in the supremacy of law that this measure is hurting on the present occasion. It is causing uneasiness in the public mind, that instead of following the

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established traditions of British rule in India, the present Bill is introducing a spirit which is wholly foreign to it and which if allowed to go on unchecked may lead us into a very dangerous position.

"My Lord, I am fully prepared to believe that no action will be taken under this Bill light-heartedly. I recognise that the Hon'ble the Home Member has times out of number, in the course of this debate, given us the assurance that this Bill is not being passed to cope with ordinary political agitation, that it is merely intended to cope with anarchists and revolutionaries in this country. I give him full credit for that assurance, and I am prepared to believe him. But, my Lord, experience in the past has been bitter. We know, as a matter of fact, that certain measures which were passed for certain definite objects have been applied to certain other measures. At any rate, that is the feeling in the country. You cannot close your eyes to that. And we know, my Lord, also from experience that the placing of such large arbitrary powers in the hands of the Government is in itself a very objectionable principle. My Lord, throughout the debate here, there has been one important omission on the part of the Government Members, and that is to convince us and the country that the present legal machinery has completely broken down. My Lord, I am not one of those who have questioned the findings of the Rowlatt Report. I did not do so in my speech, my Lord, and I still, after careful consideration of the whole situation, think that the report is based on solid evidence. I am prepared to give the Government the honesty of purpose to those learned Judges, but the acceptance of those findings of fact does not involve the necessity of accepting those recommendations. When you come to the Chapter dealing with the recommendation in the Rowlatt Report, my Lord, you fail to observe that there is no positive evidence to be found anywhere there to the effect that the present legal machinery has failed, or that the law as it stands at present cannot cope with the situation. My Lord, it has been said 'Oh well, we are passing through critical times. At critical times rate critical times may arise and then we must be fore-armed.' In the first place, my Lord, we are not fore-armed to the extent of being fore-armed in anticipation of a danger which may or may not come some time later. At any rate, the danger which you apprehend is not so obviously obvious that you should be justified or entitled to take such large and repressive powers. In the next place, my Lord, what I submit is this, that in England when critical times arise and when some strong measures are proposed to be taken and the executive is armed with certain extraordinary powers, there are ordinary legal remedies open, either at the time when a man is taken under arrest, or subsequently. Now, so far as that is concerned, the present Bill provides for no such remedies either at the time when a man is taken under arrest or put under confinement, or at any subsequent time. Let us face the situation boldly and squarely; and if we do face the situation, it seems to me that the measure is of a very extraordinary and arbitrary character. The mere fact that the Government proposes to apply it to certain persons who are undoubtedly, as everyone of us will admit, enemies of this country, is not enough to dispose of this larger issue. My Lord, I was very glad that the Hon'ble the Home Member said what we have all along been saying, that he recognised that the present measure alone could not cure the evil. My Lord, I would go a step further and say that in no part of the world have repressive measures been able to uproot any evil which has arisen in the body politic permanently. They may be a good cure for the time-being; but the disease is there, and it is liable to recrudescence."

"Well, my Lord, my Hon'ble friend, Sir William Vincent, hinted at the forthcoming reforms. I do sincerely trust and hope that the balm of reform will heal the wound. But, my Lord, whether those reforms will be up to expectations, whether they will be anything like what your Lordship has recommended, or whether they will fall short of even what your Lordship recommended—all that is on the knee of the gods. I sincerely hope and trust that it will be recognised by those responsible for the government of this country both here and in England that nothing short of a very large measure of reforms, and a fulfilment of those promises or of those pledges which have been

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held out to us, will reconcile the country to the situation which has grown from year to year.

" My Lord, on those grounds I must oppose this motion."

3-25 P.M.

The Hon'ble Sir Verney Lovett:—" My Lord, I should like to endeavour to reply to some of the apprehensions and anxieties of my Hon'ble non-official friends. The majority of them deplore the murders, robberies and bomb outrages committed by the revolutionary gangs as much as we do, but at the same time they oppose measures which in a stronger form than is now proposed have been proved by experience to be efficacious in preventing such crimes. This apparent inconsistency has been explained by the Hon'ble Mr. Jinnah, who, I am sorry to say, is not here to-day, in words which I understand to mean this—that if the Government could spread its nets as widely as it would like to spread them, it would come into active operation it would no doubt stop revolutionary crime, or at least do so at the cost of depriving innocent persons of liberty. Mr. Jinnah also said that for the faults of a few violent revolutionaries Government would be casting a slur on the proved general loyalty of India. I would like to reply to both these arguments. As regards the first, that the active operation of the Bill would bring to you the political classes, it is hardly necessary to point out that the Bill which accused persons would, in that contingency, be subject to anarchy and anarchy would be tribunals of the highest strength and authority. This is what the Rowlatt Committee recommended. And in considering the degree of danger likely to arise from internments to be anticipated if so troublous a time comes as that for which this Bill attempts to provide, we all know that of 80 persons interned or detained as State prisoners by the Government of India in the last year in circumstances carefully investigated by the Committee, only 6 were recommended for release. The provisions of the Bill non-officials would be subject to the same rules as the State prisoners in cases of internment. It is true that particular precautions have been taken to prevent any mistakes in the future. I would like to invite the attention of Hon'ble Members to paragraphs 13 and 14 of the Beacheroff-Chandavarkar Report. The whole paper is worthy of close reading. Its clearly reasoned exposition of facts is not in the least affected by Sir Narayan Chandavarkar's subsequent letter to the Committee. It bears strongly on what the Maharaja of Kasimbazar has said about the police. It contains remarkable testimony to the nature of the work of the police in cases of revolutionary crime. I will quote two sentences: 'We are satisfied that the police have taken care to see that the confessions they have obtained are true and have been helpful. We have come across cases which show that sometimes the police have been over-cautious in that respect.' In paragraph 11 of their report the authors explain why the police have to be particularly cautious in such cases. They write: 'The temptation to which a police officer is exposed of extorting confessions, true or false, in the case of ordinary crime is very much less in the case of revolutionary crime. The risk which the police run of certain exposure is greater in the latter than in the former.' They amplify this argument by pointing out that unlike ordinary crime revolutionary crime is collective and continuous in its operation. Individual outrages do not stand by themselves and any recorded confessions are for a long period subject to the sifting process of truth. This particular point is elaborated in the third clause of paragraph 35 of the Rowlatt Report. Police work in revolutionary outrage cases is carried on not only at great personal risk, but, if in the least crooked, at great professional risk. Moreover, I would ask the Council to consider dispassionately whether Provincial Governments and their executive subordinates, magistrates and police superintendents, are really likely to recommend that this Bill be brought into active operation for any but the very gravest reasons. My own pretty long experience of executive administration makes me sure that they are not; that should the need be imperative it would be unwelcome in the highest degree. In the first place, any recommendation of action of the kind provided for will be viewed by superior authority with strong disfavour unless justified by unanswerable

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necessity. In the second place, should action be taken it would certainly encounter bitterly hostile criticism. In any case it would be most disagreeable and would entail heavy additional labour where there is ample labour already. The acute anxieties of my Hon'ble friends are, in my humble opinion, unjustified either by facts or probabilities. No doubt here and there, in the past, mistakes have been made, or officers have acted wrongly or Criminal Investigation Department officials have been foolish or obtrusive. This was bound to happen when they were faced with grave outbursts of an unprecedented form of crime. Officers are human beings like other people. The greatest care should always be taken to safeguard legitimate political activity from Criminal Investigation Department attentions. But the Rowlatt Committee, after detailed inquiries found remarkably few police mistakes. The long history of revolutionary crime and the Beachcroft and Navarkar Tribunal came to a similar conclusion. To take steps as there were a reason for abandoning precautions of proved efficacy against a renewal of predatory and sanguinary terrorism would be a proceeding unworthy of a sane Government.

" I pass to Mr. Jinnah's second argument, which was that this Bill, for the faults of a few hundred revolutionaries, casts a slur on the general loyalty of India. That argument has commended itself to other members. I am grateful for this opportunity of pointing out that the Report of the Committee is most careful to emphasise the general loyalty of India. The numbers and efforts of the revolutionaries in no more than proportion to the proportions. Well, my Lord, as one of the writers of the Report I can say that this consideration was directly present to our minds. I can point to strong internal evidence of the fact. I will give two instances.

" What but this was the main object of paragraph 10 which contains a brief summary of the difficult position of Indian nationalists in November 1914 and the fact that as the Committee reported in November 1914, Muslims may justly claim credit for their loyalty. The critical object was to put all the revolutionary movements in their proper proportions, and to emphasize that each had as we said 'come with the support of Indian loyalty,' even though 'in dealing with conspiracies so elusive and carefully contrived Government had been compelled to resort to extraordinary legislation.'

" That the authors of the Rowlatt Report did clearly demonstrate the general loyalty of India was noticed by our colleague Pandit Madan Mohan Malaviya in his Congress Presidential Speech. He quoted part of the passage to which I have just now referred and said as follows :—

" The loyalty of the country generally was emphasised by the attempts made by very small sections of the population to create trouble. He went on to plead 'Let not the misdeeds of a small number of misguided youths be pitted against the unswerving loyalty of 300 millions of the people of India.' That is the argument put forward by the opposers of this Bill, and if your Excellency's Government in framing the Bill had been prompted by any desire or intention to put the crimes reported by the Rowlatt Committee into scales, to weigh them against the general loyalty of India during the war, and to find the loyalty wanting, the argument would be justified. But in fact neither the Rowlatt Committee nor your Excellency's Government had any such desire or intention. What the Committee intended to show and showed was simply this, how such noxious crimes had been perpetrated by the revolutionaries, how widely they had cast their nets and how difficult it had been to prevent and thwart their operations. The Committee went on to suggest measures for thwarting such operations in future, these measures your Excellency's Government felt compelled to adopt, and, in framing them has all along earnestly sought the co-operation of our non-official friends. Our friend Mr. Surendra Nath Banerjea has informed us this morning that had the Government preferred to take stronger measures, had they proposed to re-enact the Defence of India Act for a further period and to use copiously the old Regulation of 1818, all would have been well. I do not

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think that he seriously means the Government to suppose this, or that if on the publication of the Rowlatt Committee's Report the Government had proposed to prolong the operations of the Defence of India Act, our friend would have calmly acquiesced. But to return to my main argument. What has been emphasised on the Government side in these debates has been not accusations against Indian loyalty but the desirability of saving inoffensive and loyal Indians from the predatory and criminal operations of a section of their fellow-countrymen. I have already invited attention to some of these operations, and I think that if any of the present opposition had suffered themselves from one of these enterprises, if they had lost a relative or even a large sum of money, we should not have heard the term 'Black Bill' in this Council. Mr. Jinnah questioned the accuracy of my assertion that terrorism and anarchical crime attained such success in part of Great Britain and Ireland. If they had attained recently in Bengal, they would be driven out by methods as drastic as the Bill under discussion. I repeat and emphasise my assertion. Never would the British Government or the British people, in its consideration, tolerate the existence of revolutionary outrage and terrorism in any part of their own country. As regards Ireland I am not an expert. I have visited the country only three times on short visits, but when I was there I did not observe particular similarities between the fairly homogeneous people and easy communications of a country so large or populous as many a division in some provinces of India, and the many and mixed masses and races, the enormous distances, and the defective communications of India. My Lord, I venture to ask my non-official colleagues to place some confidence in the intentions and objects of Government in undertaking and carrying through this piece of legislation. If I may venture to say so, your Lordship's Government has in this degree deserved that confidence. It has proposed a Bill of a moderate and liberal description; and even in times past the Government of India has received similar tributes from me. I think that the rule of the British Government in India is addressing the Indian people at Lucknow, and that the British Government 'while retaining the power of initiative, direction, decision, had maintained for many decades a peace and order in the land, administered even-handed justice, brought the Indian mind through a widespread system of western education into contact with the thoughts and ideals of the west, and has led to the birth of a very great and living movement for the intellectual and moral regeneration of the people.' That is not a bad record after all. Your Lordship had been Viceroy for eight months and had as is well known already devoted anxious thought to the satisfaction of Indian political ambitions. In every measure you have sought the advancement of India. On every occasion you have tried to enlist Indian co-operation. In dealing with this very prevention of revolutionary crime from the beginning you sought Indian co-operation. You appointed two Indians to the Rowlatt Committee; and if in dealing with the recommendations of that Committee your Government has had to act independently of Indian support, it has done so with keen and obvious regret. In no respect has it failed to deserve far more generous treatment in this matter than anything that it has hitherto received.

"My Lord, we have been told that the passing of this Bill will lead to an agitation. Agitations in this country almost invariably inflame racial feeling between peoples whose interests are really identical. They are liable to produce a long chain of consequences which must be bitterly regretted by their authors. They excite and upset uncritical youths, and have in the past started such on the disastrous road which leads to crime and ruin. The Government of India must always strongly wish to avoid agitations, but if, when it has to face indefeasible obligations to shield the rising generation from criminal influences, obligations to protect the lives and properties of its loyal servants and peaceful subjects, it were led to renounce these responsibilities through fear of consequent agitation, the future of India would be gloomy indeed. For it would tend to be dominated by the most violent and unscrupulous section of political opinion. My Lord, we have been given to understand by some of our non-official colleagues that the enactment of this Bill will mean

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danger to India not from anarchists and revolutionaries, but from the vagaries of Special Tribunals of High Court Judges and the petulance and over-eagerness of the executive. It seems to me that in view of the actual facts, and in view of the careful provisions of this Bill, such arguments are unworthy of their authors, for in reality, I do not say of intention, they play round the real issue. It is all very well to say that anarchical crime in India is partly political and that therefore its principal remedy is political amelioration. That argument is all the weaker because in past political amelioration and conciliation have been tried without producing any substantial effect on anarchical crime.

"How far did the Morley-Minto Reforms and the alteration of the partition of Bengal avail to stop revolutionary crime? These measures were thought well of in their day by some of my friends. Moreover, political amelioration is in prospect now, pointing the way on a scale which was thought impracticable only a few years ago. It is known to us all. But the issue before us to-day is not what form political amelioration shall take. The issue is—are we going to take effective precautions against the revival of murders, robberies and bomb outrages, or are we going to do nothing now but see if they claim more victims? The recent debate in the Local Council warns us that if we do not take the first course, we run considerable risk of a revival of these disasters. The investigations and conclusions of the Committee entirely substantiate this warning. I have already emphasised, however far off and remote such dangers may seem to some of my Hon'ble friends, there is a class of persons, mainly Indians, to which such dangers are neither far off nor remote. These are not in the least interested in speculating on the particular form of idealism which actuates the few who may feel impelled by patriotic sentiments to shoot or rob their countrymen. They are very much interested, in the practical prevention of such crimes. They are interested, this Council take note, for such prevention is the only way in which we can be followed by revolutionary crime, and it is the only way in which we can rather absolve us nor console the victims of our inaction."

The Hon'ble Rai Bahadur B. D. Shukul: My Lord, I rise to oppose this motion and when I do so, let me assure your Lordship that I am fully alive to the responsibility of my position as an elected representative of the landed aristocracy, a class having a real stake in the country, and when I oppose this motion I do so in the hope that the Government may yet see its way to take back the Bill even though at this belated stage. From the time of the inception of this Bill, we the non-official members of this Council, one and all, elected as well as nominated, tried our level best to dissuade your Lordship from passing this Bill into law at every stage. But unfortunately to no avail. The Government is all powerful. The official majority is decidedly on your side. You can propose any Bill you like and get it passed in the manner you deem fit. But allow me to say that an attitude like this cannot either secure to you the co-operation of the non-official members of this Council nor the sympathy and support of the people whom you are here to govern, and I need not emphasise the fact that any measure which you insist upon enacting and enforcing against the general wish of the country, is bound to defeat its own purpose and create a wide gulf between the rulers and the ruled.

"When the Bill was introduced I sounded a note of warning against it to the effect that the Bill, inasmuch as it was intended to arm the executive with extraordinary powers in order to restrain the rights and liberties of the people, was subversive of all the accepted canons of law and justice in the civilized world, and that no nation imbued with any idea of self-respect could take the Bill lying down. I pointed out at the same time that the Bill was of an extremely drastic nature, and as such it was bound to create a widespread alarm in the country and was sure to be followed by a violent agitation, the like of which India had never witnessed before. The subsequent events which have happened since then cast the shadow of the coming events. The attitude of the official members of this honourable Council throughout the debate has not been very encouraging, and has convinced the people that the Bill is now a settled fact,

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and need I tell you, my Lord, what the effect of all this has been upon the minds of the people? Well, I make bold to say that it has already caused widespread dissatisfaction in the land, it has exasperated the people and if you will still persist in your present attitude, as I am afraid that you will, rest assured you will be alienating the people from yourselves completely. Violence of popular opinion is in fact growing day by day. Mahatma Gandhi, that venerable saint of India, has already taken a vow of passive resistance against this Bill. It is certainly ominous. It portends the coming storm and I earnestly appeal to your Lordship to take a timely warning and avert it.

"My Lord, as a non-official member of this Council, I along with my other colleagues did all that lay in my power to oppose the measure. As already pointed out by preceding speakers, we requested the Government to drop this Bill altogether, but the Government did not do that. We then asked the Government to withdraw the Bill and that request also was not acceded to, and we then proposed amendments after amendments but that too went to no purpose. For 185 amendments hardly more than 20 could be accepted and those too but unimportant ones. If, my Lord, the official members had already made up their minds to proceed with this Bill in spite of the united front presented by the non-official opposition in that way, was the necessity of undergoing all the formalities of a holding sittings till late at midnight and waste the time and for nothing? Was it, may I ask, for no other purpose than to exhibit to the world that you could treat with open contempt the advice given to you by the non-official members of the Council, who are the accredited representatives of the people and that they were here simply to record the decrees of the Executive? If so, my Lord, it was a serious blunder indeed. These prolonged and fruitless debates instead of allaying the feelings of the people, only serve to cause the tension to become still more acute and that the rule of law has been held all over the country to prove a failure. The people are not satisfied with the passage of this Bill into law. The verdict of the country with regard to its merits is as unanimous as it is emphatic and clear. The people regard this measure as an indictment against the Government and are convinced that it would prove to be a grave of all their future political aims and aspirations, and they do so obviously for the reason that you place them entirely at the mercy of the executive, in quite a helpless position and the honour and prestige of any man might be at stake at any moment. We are told the object of the Bill is to put down anarchical movements. That is true, my Lord. But in the case of a repressive measure of this kind, it is not so much the law, as its abuse, that the people dread so much. After all innocence and immunity from oppression are not synonymous. They are two quite different things. A man may be innocent, yet he cannot remain immune from oppression so long as a measure of this kind remains in force. I have received a copy of the protest which has already been submitted to your Excellency by the elected non-official members of the Central Provinces and Berar Legislative Council and I have been called upon by them to place it before the Council. My Lord, it reads thus: 'We, the non-official members of the Central Provinces and Berar Legislative Council, have given our most anxious and careful consideration to the Sedition Committee's Report and to the Bills to be introduced into the Supreme Legislative Council, and consider that the penal provision and preventive powers under the existing law are amply adequate to deal with such crimes as may exist, and we are clearly of opinion that the proposed measures are highly objectionable in principle and detrimental to the fundamental rights of British citizens. They are altogether uncalled for'. This is a protest, my Lord, which has been signed by all the elected non-official members of the Central Provinces and Berar Legislative Council unanimously, and it will be clear to your Excellency that with this mandate in my hand it will be quite impossible for me to associate myself with the passage of this Bill into law.

"My Lord, love of liberty is as dear and sacred to an Indian as it is to an Englishman or an American. If you have your Habeas Corpus Act in

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England, and if in America the right of liberty is safeguarded by the very constitution of the United States, why should we Indians not have a guarantee for our own rights and liberties and why should we not be zealous of the maintenance and protection of our own natural rights and liberties, just as other nations are? No Indian could, I say, without feelings of humiliation submit to a law which should give a death-blow to the rights and liberties of a free citizen, and I sincerely wished that the all-powerful bureaucracy could have been persuaded to take the Bill back, but I find to my great disappointment and regret that they have once more refused to listen to the public voice and have thrown aside the sound and practical suggestions made by many of us and as the last resort I have to appeal to you, my Lord, to intervene and withhold your assent from the Bill, which I am sure will be passed with the help of the majority of official votes exclusively to-day. They do not place excessive reliance upon the infallibility of the superior wisdom of the official mind, and I beg of you to bear in mind what Lord Morley, the Secretary of State for India, wrote to Lord Minto in one of his letters to the Government of India. He observed, my Lord, that 'As for the Government of India being the best judges of the right way of meeting difficulties in India it is quite clear that Asquith, Grey, Lorneburn and even the Secretary of State are less competent hands than such queer paragon as certain of your Council. And after all have these good men been so successful in knowing all about Indian life and character that we must take their word? It is not you nor I who are responsible for *unrest* but the over-confident and over-worked technicians who have had India in their hands for fifty years past.' To my mind the present Bill, my Lord, is but an illustration of what Lord Morley observed. Here you have an official Bill which introduces a novel departure from the constitutional procedure in the criminal law of the country. It legalises inquiry and trials *in camera*, does away with the benefit of the legal advice, does away with the right of cross-examination, the presentation of evidence, and it holds the right of appeal in the hands of officials in one voice against it and the public. The country is up against it. But the Government will not mind public opinion and have its own way at any cost. The public feeling is deeply stirred and widespread dissatisfaction prevails throughout the country. Who knows to what position all this might lead to, and who will be responsible for that, certainly not we but the authors of the Bill themselves. The situation, my Lord, is not only becoming serious but grave and your Lordship alone can save it.

"The Bill is not only drastic in nature but wholly unequalled for and above all quite unbritish. I do not therefore so much regret the Bill itself as I do regret, and regret painfully, the fact of the association with it of your Excellency's name for which we already possess an affectionate regard and a very great admiration, associated as it is with the noble line of reforms which India expects to have very shortly. My Lord, this measure will come and go as it must. It cannot stand very long. I for one decline to accept it as a settled fact. I have known of many a settled fact in the past which have been unsettled, and the Bill which is to be passed into law in such a great hurry and in the teeth of such a solid strong opposition from the people, is bound to defeat its own purpose and die a premature death. If at present the Government on its part is determined not to yield to the wishes of the people, the people on their part are also determined not to take the Bill lying down. Such a state of things will not and cannot continue very long and the day is sure to come when the Government will have to yield to the will of the people and the Bill repealed, but, my Lord, what is most regrettable and cannot be undone is that your name will be permanently wedded to it and that is what pains me most, and that is what your Lordship has to consider and consider very seriously. Let the reforms, you propose, come first and then if need be, let this Bill follow, but I am sure, my Lord, that that need shall never arise for such will be the soothing effect of the impending reforms. It is for this reason, my Lord, that just a decade ago when the

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Government of India referred to Lord Morley the question of introducing a legislation on the lines of Irish Crimes Act here in India, Lord Morley deprecated the very idea of it, and I cannot do better than quote his own words, just to indicate what his feelings were in one of his letters addressed to Lord Minto. What he said was this:—

“As for legislating on the lines of the Irish Crimes Act, it is pure nonsense. He seems to refer to Forsters Act (not Balfours of 1887) and that was about the most egregious failure in the whole history of exceptional law. If I know anything in the world it is the record and working of Irish Coercion since 1881 and the notion in the present Parliamentary circumstances and with me of all men in the Universe as Secretary of our being a party to a new law authorising ‘detention without trial’ is really too absurd to be thought of. The venerable Regulation of 1818 has been easily swallowed and a version is a dream that a shrewd man like ‘B’ should be too wide awake to nurse in his head for a single minute. However, he evidently will not be in a hurry to set on foot an engine of repression if he can possibly help it.”

“If these words will not apply to me, my Lord, I do not know what to say. The present Bill is not only modelled on the Irish Coercion Act, but has gone much beyond and is drafted on more drastic lines, and if an attempt to enact such a measure was a pure nonsense ten years back I must say it is a still greater nonsense, rather a serious and a mischievous nonsense to-day, at this juncture when India has proved her loyalty to be above reproach, when you could afford to be more generous. If a new law authorising detention without a trial was really too absurd to be thought of a decade ago, should it not be still more absurd to be thought of to-day, is all what your Lordships has to seriously consider and I shall say no more? I hope the Bill will not be pressed to be passed into law.”

The Hon'ble Pandit Madan Mohan Malaviya:—“My Lord, I tried to explain the position of the Government that the rule of law is the measure now before us. He has been reasonable and that they have accepted any amendment which they considered to be important. My Lord, we think that the Hon'ble the Home Member must think, and other Members of the Government must think that the Government have been reasonable, and it is a matter of regret to us to have to think that the Government have not been reasonable. We also regret that, when the Government think they have made important amendments in the Bill, we should think that the amendments are not of the importance which they would have us attach to them. One of the amendments to which the Government have agreed is the one limiting the operation of this measure to a period of three years. But the Rowlatt Committee never recommended that the proposed Bill should be a permanent measure. In paragraph 178 of their Report they said:—‘A further question may arise as to whether the whole enactment should be limited to a period of years.’ It is a matter of satisfaction that the Government have accepted the suggestion and have limited the Bill to a period of three years. But nobody could have imagined that a Bill of this character was going to be a part of the permanent Statutes.

“The second point urged has been that the Government have accepted many amendments which were urged by Members. I regret to say, my Lord, that, useful as several of these amendments are in themselves, they do not touch the principles of the Bill, do not affect its character as a drastic measure which affects the liberties and lives of the people. The Hon'ble the Home Member said that the Government was face to face with the findings of fact of the Rowlatt Committee. My Lord, I acknowledge that the Rowlatt Committee have stated the facts so far as they appeared to them with fairness and with a scrupulous desire not to put the case higher than the facts, according to their information, justified.

“I make this acknowledgment all the more gladly again—we have done so on previous occasions—particularly because of the reference made by the Hon'ble Sir Verney Lovett to that portion of the Rowlatt Committee's Report in which

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they have stated that the revolutionary movement was confined to a very small fraction of the population, and that all its plots were successfully encountered with the support of Indian loyalty. We accept these statements so far as they go, though they require to be supplemented by facts which the Rowlatt Committee have not noted. Our main differences with them arise when we come to discuss the recommendations which they have made on the basis of facts as they have found them. Now, my Lord, the history of anarchical crime, which has been given by the Rowlatt Committee, shows that it is necessary that every effort should be made to see that it is effectively kept under control and not allowed to revive. We do not here disagree. No official Member sitting here can be more earnest than any of my non-official Indian friends in desiring that revolutionary or anarchical crime shall not be allowed to revive in this country. We have sense enough to understand that no hostile attempt on the part of a few misguided youths can to any great degree affect the strength and power of the British Government. At the same time we recognise—and this is a matter of greater importance from our point of view to us—that some of our finest young men have been misled into the paths of crime by the action of some of the members of the revolutionary party. And we are anxious, not less anxious, nay, if I may say so without any offence, we are more anxious to save these young men from the paths of evil than any non-Indian can be. We acknowledge the liberal and generous desire on the part of our non-Indian subjects to save our young men from evil; but we cannot but be in a different position, for it will not be true, that our non-Indian friends can be more anxious than we Indians are for the welfare of our countrymen.

“My Lord, we are all agreed, then, that the anarchical and revolutionary crime is to be combated and kept down; we only disagree as to the means which are needed to keep it down. The Hon'ble the Home Member admitted that the Bill is a measure of emergency, but he appealed to the authority of the Rowlatt Committee. The Rowlatt Committee is our authority, said he. We have entrusted the case to them and as they are experts, they will tell us what we should do, and we are going to stand by that advice. My Lord, with due respect for the members of the Rowlatt Committee, we are bold to say that they were not an infallible body, and that Judges are not the only persons whose opinions matter where the lives and liberties of the people are concerned. Other persons, also though they do not possess the same qualifications as Judges and administrators, are entitled to look at the matter from the point of view of the public and to press their points of view upon the consideration of Government.

“My Hon'ble friend said that the application of the Bill will be confined to special circumstances and to special persons. True. Nobody could imagine that a measure of this character would not be confined to special circumstances and special persons. We are at one with our official colleagues in desiring that where special circumstances call for special measures to be taken to deal with crime such measures should be taken; we are at one with them in desiring that when any person is guilty of complicity in revolutionary or anarchical crime he should be punished; our desire is not that persons showing that tendency should not be arrested and kept under effective control; our sole contention is, our whole anxiety has been—and it is here that we differ from our official friends—that the procedure to be adopted for achieving these objects shall be judicial procedure, which will be a safeguard against the mistakes and errors of judgment, not intentional, absolutely unintentional, but which may all the same be deadly in their effect so far as the persons affected by them are concerned. It is there we differ.

“My Lord, the Hon'ble the Home Member then departed, if I may say so without disrespect, from his ordinary duty as a Home Member and took to sermonising us, non-official Members, as to what we should do as citizens. He preached to us about our duties and responsibilities, exhorted us to come forward courageously as witnesses and jurors, and to co-operate in crushing the movement. My Lord, we are willing, absolutely willing, to co-operate with the Government in crushing the movement, but considering that there

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are not a few Indian Members here who have grown grey in the service of their country they may be trusted to understand their duties and responsibilities as citizens of this Empire.

"My Lord, my Hon'ble friend took credit—and I join with him in offering that credit if it may not be presumption on my part to do so—to the Government of India that they were unwilling up to the last moment to enact the Defence of India Act. I think, on the other hand, that the Hon'ble Member will be willing to give credit to Indian Members for having supported the measure

The Hon'ble Sir William Vincent:—"Not the Hon'ble Member who speaks."

The Hon'ble Pandit Madan Mohan Malaviya:—"My Hon'ble friend states what is not true. My Lord; I did support the measure. The other day the Hon'ble Law Member referred to the fact that I had moved 25 amendments and he implied that that meant opposing the measure. I corrected the Hon'ble the Law Member then, and I regret to have to correct the Hon'ble the Home Member who was present here on that occasion, and the simple fact. My Lord, it means that there are some people who would not be satisfied by the love a man may offer them. You must not only love them but love their dogs as well, or you would not be entitled to any credit. That is the creed of some people. My Lord, I refuse to subscribe to that creed. It was my duty while offering support to a general measure in critical times, a measure which was in many respects obnoxious to my sentiments if, in recognising the necessity, I offered my support to the measure, it was still my duty to consider the measure of what I considered to be the least evil. I am not sorry, I am not ashamed, I have moved amendments to the Defence of India Act. But the fact stands that for or losing those amendments I supported the measure. I give credit to Government for having refused to move too quickly in that matter, and I claim credit that we Indian Members recognised the situation and supported the Government.

"Now, my Lord, that period of stress and trial is over. We are now happily near the time when we hope to see peace signed, a peace that will endure, and that will secure the ends for which blood has been shed and treasure sacrificed, and not installation again of Prussian militarism in another form; my Lord, it is at this stage that this Bill has been introduced. Let us try to understand the position. What did we Indians expect would happen after the war? There was a great deal of talk of co-operation during the period of the war. Indians, my humble countrymen, went forward to fight for His Majesty in the defence of the Empire. Some of the Ruling Princes offered their personal services in the cause of the war. Every one among us, who could, contributed his own mite, either in speech or writing or in money, to the extent of his power. I do not think that anybody would have the face to say that India had not done her share in this war. Many English statesmen, and your Excellency yourself, have repeatedly acknowledged the part that India played in the war. My Lord, this comradeship in arms, this continuation in a common effort, these contributions to a common cause, gave rise to great hopes and feelings. It gave rise to feelings in the minds of English statesmen, including many members of the Civil Service here, that Indians must be treated better in the future, that the disabilities under which we labour must be removed, if not entirely at once, partly at least, but steadily, and must be removed for good. My Lord, the hopes which the people of India entertained were of a high order. Your Excellency and your noble colleague the Right Hon'ble the Secretary of State for India laboured for several months to produce a scheme of reforms which would introduce a new order into India. We looked forward with hope and joy to the dawn of a new day.

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We expected these reforms would include the redress of long standing grievances arising out of distinctions of race and creed ; that the disabilities of race under which we Indians laboured would be removed.

“ The Special Session of the Indian National Congress that met at Bombay in August last expressed the mind of the people as to what they expected. Before dealing with the question of constitutional reforms, the Congress laid its finger on the black spots which existed on the Statute-books of India, and the Congress asked, in the first place, for a declaration of the rights of Indians to ensure that they shall enjoy the same fundamental rights and liberties which their fellow-subjects in England enjoy. One of the first Resolutions passed at the Congress ran as follows :—

“ That the Government of India shall have an undivided administrative authority in matters directly concerning the tranquillity of the country subject to the following :

“ That the Statute to be passed by Parliament shall include a declaration of the rights of the people of India as British citizens :

- (a) That all Indian subjects of His Majesty and all the subjects naturalised or resident in India are equal before the law and that there shall be no penal or administrative law in force in this country, whether substantive or emergent, of a discriminative nature ; and
- (b) That no Indian subject of His Majesty shall be liable to punishment in respect of free speech or writing or in the right of assembly or in the right of a sentence in an ordinary court of justice and as the result of a trial.
- (c) That every Indian subject shall be entitled to bear arms subject to the purchase of a license as in Great Britain, and that the right shall not be taken away save by a sentence of an ordinary Court of Justice.
- (d) That the presses shall be free and that no license or fee shall be demanded on the registration of a press or a newspaper ;
- (e) That corporal punishment shall not be inflicted on any subject under conditions applying equally to all.

“ My Lord, as a corollary to the above resolution the Congress asked, ‘ that all repressive and extra-judicial measures which exist on the Statute-book should be repealed. The Congress urged on the Government to remove from the Statute-book immediately (that is to say immediately after peace was established) the Defence of India Act, the Bengal Regulation of 1818, the Bombay and Madras Regulations of 1819 and 1827, respectively, the Press Act, the Seditious Meetings Act, the Criminal Law Amendment Act, and other similar repressive measures curtailing the liberty of the subject. It did so, my Lord, because it thought, fondly thought, that a new day was dawning upon India, that the day of doubt and distrust and dispute had passed away, and that Indians and Europeans would live hereafter in this country with greater good-will towards each other, with greater confidence in each other than had been the case in the past. It was in that spirit that the Congress urged the repeal of these enactments. It further emphasised the point in another Resolution in which it asked for the application of the principle of self-determination to India. It urged the recognition of India by the British Parliament and by the Peace Conference as one of the progressive nations to whom the principle of self-determination should be applied ; and it said that in the practical application of the principle to India the first step should be (a) the removal of all hindrances to free discussion, and therefore the immediate repeal of all laws, regulations and ordinances restricting the free discussion of public questions whether in the press, private or public meeting, or otherwise, so that the legitimate aspirations and opinions of all residents in India may be fearlessly expressed ; further, the abolition of all laws, regulations and ordinances which confer on the Executive the power to arrest, detain, intern, extern or imprison any British subject in India, outside the processes of ordinary civil or criminal law, and the assimilation of the law of sedition to that of England.

“ My Lord, these Resolutions of the Special Congress clearly show what the thinking portion of the people of India looked for and hoped for after the end of the war. My Lord, it is a sad irony of fate—it has pained the hearts

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of many of us—that while we asked for bread a stone has been hurled over our heads. We asked for the repeal of extra judicial and repressive measures, and we find, to our grief and misfortune, that even before peace has been signed, the Government of India have hurried to introduce a measure which is a compendium of many repressive measures, and which will make the existence of other repressive measures superfluous. The Council, and the country, have been alarmed and thrown into great excitement by finding that far from conceding or even considering the very reasonable request of the Indian National Congress, at which more than 5,000 Indians were present, the Government are hurrying through legislation of a drastic character which, as I have said, is a compendium of the many repressive measures to which I have referred before. My Lord, why should it be so? Need it be so? Must it be so? The Hon'ble the Home Member has no justification for the attitude of Government in the recommendations of the Rowlatt Committee's Report. Now, my Lord, the Rowlatt Committee have been in a very bad position of Sir Oracle of days long gone by. This is not the time when the Criminal Evidence Bill was being discussed in the House of Commons in 1898; after urging the importance of referring the Bill to a Select Committee, so that the opinions of distinguished lawyers may be ascertained on the desirability or otherwise of the change which the Bill sought to introduce, Mr. Morley said:—

"I hope the House will not even then assent as a matter of fact to the decision of the Government. It is a question which affects our civil rights. It is a question of the utmost importance, and though I express no opinion as to the substantive merits of the question, I submit that it is a question going so deep into the roots of our social life." (The question whether an accused should be offered an opportunity of being examined on oath.)

"in a question which goes so deep into the roots of our social life, it is right that this Bill should be referred to a Select Committee, and that the ordinary steps which should be taken in such a case should be taken."

"In the present position of this country, it is a grave error to guard the Council and the Government against attaching too much weight to the recommendations of the Rowlatt Committee; for I fear that the Government have been swearing too strongly and too much by the recommendations of that Committee."

"My Lord, it is our duty to carefully examine and analyse the recommendations of the Rowlatt Committee; also to examine a little more closely the findings recorded by that Committee. I have already said that with regard to the statements of facts made by them, so far as they go, I have no quarrel; but the statements, I regret to say, do not constitute a complete statement of all the circumstances which should have been taken by them into account. And here it becomes necessary for me to ask the Council's attention to the course of events which gave birth to the revolutionary and anarchical movement in this country. I referred briefly to it the other day; but it is very important that I should refer to it again in view particularly of the acid speech which the Hon'ble Sir Verney Lovett has made in support of the Bill, and in the course of which he referred to and emphasised the findings of the Rowlatt Committee."

"My Lord, the Rowlatt Committee was asked—

- (1) to investigate and report on the nature and extent of the criminal conspiracies connected with the revolutionary movement in India, and
- (2) to examine and consider the difficulties that have arisen in dealing with such conspiracies and to advise as to the legislation, if any, necessary to enable Government to deal effectively with them.

"Let us see what their findings are with regard to the extent—we need not discuss the nature—of the criminal conspiracies connected with the revolutionary movement in India. They have been very careful, as my Hon'ble friend on my right pointed out in his last speech, in their summary of conclusions in

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describing the extent of such conspiracies in their proper and precise proportions. Nobody can quarrel with them. They have pointed out that in some provinces efforts to promote such conspiracy did not take root, but occasionally led to crime or disorder. They have pointed out where they did take root. They have to some extent pointed out the causes which led to their taking root. But I regret to say that the committee did not take sufficient note of certain circumstances which gave rise to revolutionary ideas and fostered them particularly in the case of Bengal. Now, my Lord, let us deal with the case of Bengal. The Rowlatt Committee have stated that the first attempt made by Barindra Kumar Ghosh in 1903 to organise a revolutionary movement totally failed. He was wholly disappointed with the response which he received to his efforts. They further state that when he renewed his efforts after 1904 he met with a greater response because 'circumstances occasioned by certain Government measures specially favoured the development of Barindra's plans.' They have pointed out that the University Bill was introduced by Lord Curzon in 1904, and was interpreted by Indians as designed to limit the rights of Indians educated in English and thus retard English advance; that the opposition to the Bill was intensely bitter, and that while the dispute was in progress the Government projected the partition of the provinces. They have further pointed out that it was the agitation that attended and followed on the latter measure that brought Indian discontent to a climax, and afforded a much desired opportunity to Barindra and his friends. They do not, I regret, in my opinion, brought out the intensity of that agitation and the strength of reason and feeling that lay behind it. They have also not brought out how the measures adopted by the Government to put down agitation against the partition were directly responsible for the birth of the revolutionary movement in Bengal. A knowledge of that is essential, my Lord, to enable a correct judgment to be arrived at. These circumstances gave rise to the movement and the remedy must be found to prevent it. Let me briefly recall a few facts. In 1903 the proposal to divide Bengal was submitted. The proposal was strongly condemned. Within a short time several hundred meetings were held to protest against it. Not only the educated classes, but the landed aristocracy of Bengal and the European Chamber of Commerce, and the 'Morning Post,' the 'Statesman,' 'Capital' and other English papers also protested against the proposal. But all protests went unheeded; the scheme was submitted to the Secretary of State and he sanctioned it. The scheme was published on the 8th July 1905. It was strongly denounced at a meeting of the Bengal Legislative Council which was held a few days afterwards. When the people found that all protests and representations were disregarded by the Government, they held a big meeting on the 17th July, and resolved that all British goods should be boycotted till the partition scheme was withdrawn. After this many open air meetings were held in Calcutta, which were attended by a large number of students. A system of picketting was started. Parties of students and school-boys commenced to parade the bazaar to dissuade customers from purchasing foreign goods. The landholders' association declared themselves in favour of the swadeshi movement and the boycott. The movement grew stronger and stronger every day. According to the 'Bengali' about fifty thousand people vowed in the presence of the Goddess at the Kalighat temple to abstain from buying foreign goods. The feelings in the schools and colleges grew steadily stronger. The Government then issued the circular known as the 'Carlyle circular' that no boys of any school or college should take any part in connection with picketting and boycotting or in anything else connected with the Swadeshi movement. The heads and teachers of institutions were informed that, unless they prevented such action being taken by their boys, their grants-in-aid and the privilege of competing for scholarships and of receiving scholarship-holders would be withdrawn, and the University asked to disaffiliate their institutions. They were also informed that the Magistrate might call on them for assistance in keeping the peace by enrolling them as special constables. The circular was

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bound, as an English paper observed at the time, 'to manufacture an army of martyrs.'

"My Lord, before the partition was actually carried out, the question was raised in the House of Commons and the Secretary of State promised to furnish Parliament with papers to enable them to form their opinion on the subject. This was taken as a promise that no further action would be taken until that had been done. But even this was not done. By another circular the police were allowed to interfere in cases where rudeness was offered to Europeans or Musalmans. Military police were brought to Dacca and Barisal and punitive police to other places. Complaints were made by the Peoples' Association to the officers of Government that these policemen indiscriminately attacked men in the streets, trespassed into houses, assaulted people, removed Bande Mataram and Swadeshi placards and labels of shopkeepers; but they were not listened to. Everywhere there were troubles with schoolboys. At Rangpur the Hindu student of a Government school left it in a body as a protest against the punishment inflicted upon some of them for having taken part in political agitation in the mufassal. But, notwithstanding all this, the determination to carry out the partition was adhered to. The 16th of October, the day fixed for giving effect to the partition, was observed as a day of mourning, both in Calcutta and in many places in the mufassal. Shops were closed; food was not cooked. A hundred thousand people walked through the streets of Calcutta bare-footed in the garb of mourning, and they assembled at a great public meeting and vowed to remain united in their opposition to the partition.

"My Lord, as that agitation was disregarded; notwithstanding all the opposition and protest the partition was carried out, and Mr. J. B. Fuller was appointed Lieutenant-Governor of East Bengal. From the moment he took office, he decided to adopt a strong attitude. Within a few days of his appointment, he published what is known as the 'Circular' in which he said 'The wish of the Government is that all persons should abstain from the use of foreign goods. Any one who compels another against his wish to buy country-made goods is guilty under the law. Though such offences are not cognisable by the police, yet it is the duty of the police to prevent such offences, and to bring the same to the notice of the authorities, because there is every likelihood of such offences leading to breaches of the peace.' Thus instructed, the police began to molest people who in their opinion were asking others to abstain from the use of foreign goods against their wish. The circular created a volume of indignation. But nothing daunted, Mr. J. B. Fuller issued another circular which is known as the 'Lyon Circular' which ran as follows: 'Gentlemen who own, manage or conduct educational institutions should be advised to discourage the students of their colleges or schools from taking part in processions or the like, and should the Principals or Head Masters of Government institutions find themselves unable to control their students or find their subordinates fail to render them due assistance in exercising a proper control, they should report the circumstances. Should the management of an aided institution refuse to accept these principles, its grant will be withdrawn. And if Mr. Fuller learns that any educational institution is a focus of political agitation or the disturbing excitement of political controversy, he will consider it expedient in the interest of the State to debar its students absolutely from Government service.' This was followed by the Bande Mataram circular by which District officers were asked to prohibit the shouting of 'Bande Mataram' in the streets. This again caused deep resentment among the people. The police also began to interfere with the freedom of Zamindars in joining Swadeshi movements, and to avoid further disturbances the Superintendent of police appointed teachers and some of the masters and managers as special constables in accordance with the order already referred to. The matter was taken up to the High Court, where the prosecution was withdrawn; but it created ill-feeling and resentment among the people. In several places boys and school masters defied the circulars. Many boys were prosecuted and some of them were flogged and sent to jail. The harsh punishment inflicted on a school boy named Sushil Kumar

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Ghosh was held by many to have been responsible for the first bomb used in Bengal, which was evidently intended for the Magistrate who punished the boy, but killed two English ladies. Hundreds of boys were expelled from schools. The managers were compelled to dismiss school masters and scholarships were withdrawn. A question was put in this Council about the actions of the military police and about certain orders issued by the Lieutenant-Governor. But the Government of India practically refused to inquire into the serious allegations. Then, my Lord, Sir Bamfylde Fuller made a tour in Eastern Bengal, and in the course of this tour he invited people to come forward to support the Partition. Some responded to his invitation; others did not. A great deal of bad feeling was created among the two great sections of the community. There was a widespread feeling created by the action of the Lieutenant-Governor in Eastern Bengal that the Government favoured Muhammadans against the Hindus; the better classes of Muhammadans were not affected by it; but the lower classes were greatly affected and there were outrages in several localities. In December 1914 a Muhammadan gentleman of Dacca went to Calcutta to promote pro-partition agitation. During the time of his visit a riot took place in Comilla. The police refused to interfere with the rioters and the Magistrate refused to take notice of the incident. Many of the officers were in the city, but they were not in the places where the riot took place to stop it. The trouble was only stopped when a Muhammadan was shot dead on the public roads. For this three Hindus were sent up for trial and convicted by the Sessions Judge; one was sentenced to be hanged and two to be transported. The High Court quashed this conviction as against all the three men observing, in the course of their judgment, that with a view to bring the charge home important evidence had been withheld. They said that the best and the most reliable witnesses would have been the Commissioner of the Division, the Magistrate of the District, the Superintendent of Police, but that none of them had been made to appear in the witness-box of the trial. A critical examination of the evidence of the Magistrate of the District has led me to believe that Superintendent Byrne, who could have given evidence as well as many other points of importance, was purposely withheld from appearance at Comilla or the court at the trial. Within a month of this incident, another serious outbreak took place at Jamalpur. There a Muhammadan mob attacked the Hindus at a bathing festival for which large numbers of people had collected from different parts of the country. There was an idea prevailing among the people that the Government of Sir Bamfylde Fuller favoured Muhammadans against the Hindus. It is this that led the lower classes of Muhammadans to commit excesses against Hindus. A Muhammadan mob publicly announced that Government would give them protection to loot the property of Hindus and to marry their widows in the *nikah* form. Many Hindus left the place in a state of panic. Here also the Hindus had to use fire-arms in self-defence. There was similar trouble in several other places in Eastern Bengal. It was this state of things that led Hindu youths there to deem it necessary to arm and organise themselves for self-defence, as they found that they did not receive sufficient protection from the authorities. They betook themselves to physical culture and to learn the use of the native staff-quarter or *lathis*. This was advocated and encouraged by all respectable people. In a speech by one of the political leaders it was said: 'We should now return *lathis* for *lathis*'. They had not Government as their object; the movement was started in self-defence to protect themselves against attacks by the lower classes of Muhammadans from which they had not found protection from the authorities whose duty it was to protect them. Several cases came before the High Court and in one of these one of the judges said:

'It is plain beyond controversy that at or about the time to which we are referring considerable ill-feeling existed between Hindus and Muhammadans, and the evidence further points to the conclusion that in Jamalpur, and possibly in other places also, infuriated Muhammadan mobs had to some extent got beyond the effective control of the authorities entrusted with the duty of keeping the peace. There was thus a widespread panic among Hindus that they might be insulted or outraged by Muhammadans with impunity, and also a belief that the authorities were either unable or unwilling to afford them adequate protection.

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It is not necessary for the purposes of the present case to investigate whether and how far this panic was well-founded ; nor is it pertinent to the present inquiry to determine who were to blame for the highly strained feeling between the Hindus and the Muhammadans. I am only concerned with the fact, firmly established by the evidence, that there was a widespread panic amongst the Hindus and that means of self-protection were deemed necessary by men of intelligence and respectability.

" Now, my Lord, that was the origin of the desire of young Hindus in Eastern Bengal to organise themselves for self-protection. It was this which led to the formation of societies throughout the province for the purpose of encouraging physical exercise, drill and *lathi* play as means of self-defence. The young men banded themselves as ' national volunteers ' ; they rendered useful services in stopping the rowdyism of the Muhammadans of the lower classes, in protecting women and children, in keeping order at fairs and festivals, etc. The work of these societies was appreciated by the public and supported by public subscription. The Government soon found reason to suspect them and declared them to be illegal. The societies were broken up. It was then that some of the young men fell into the hands of those few individuals who had revolutionary or anarchical ideas. This is how the trouble grew in Eastern Bengal. It was the Partition which was carried against the wishes of the people and the agitation against the Partition, which gave rise to activities, which were innocent at the beginning, but some of which developed or merged later into activities of a revolutionary and anarchical character. I think, my Lord, these facts should be remembered in judging of the present situation.

" I should also refer here to the part played in this connection by the police, as disclosed in some of the trials. This is another side of the shield which has to be taken into account in dealing with these questions. My Hon'ble friend has done a great deal of the good work done by the police. But at the same time, my Lord, we must not forget that the rule of law must be maintained on the part of the police. The right as shown in some of the cases which have come before the Courts have shown . . .

His Excellency the President :—" I should like to know whether the Hon'ble Member is speaking on the general motion or on Mr. Patel's amendment. If the Hon'ble Member intends to speak only once on the motion that the Bill be passed, I will not call him to order because I do not wish to take a point of order unnecessarily : but the Hon'ble Member must remember that really he is not in order. I understand, however, that he will not speak again."

The Hon'ble Pandit Madan Mohan Malaviya :—" I am speaking on the motion of the Hon'ble the Home Member that the Bill be passed into law."

His Excellency the President :—" As well as on the amendment ?"

The Hon'ble Pandit Madan Mohan Malaviya :—" The amendment was out of my mind ; I was not thinking of it."

" My Lord, it is well to remember what these trials have disclosed in order to judge whether the police were in any way to blame for that situation that developed in Bengal, and also to understand the apprehensions of the people from police and executive action. My Hon'ble friend Sir Verney Lovett has, I fear, failed to realise these apprehensions sufficiently. May I suggest, my Lord, that the Council might now adjourn in order that Members may have tea."

His Excellency the President :—" We are not at all impatient. The Council does not meet again till 11 o'clock to-morrow."

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The Hon'ble Pandit Mahesh Mohan Malaviya:—"I did not suggest that with reference to your Lordship. I am sorry if that was the impression you got. I suggested that probably many Members are anxious to rise for tea."

His Excellency the President:—"They can always leave the Council."

The Hon'ble Pandit Madan Mohan Malaviya.—"Very well, it does not affect me."

"Now, my Lord, it is important that the Council should understand the reason for the apprehensions which we Indians entertain of wrong action being taken, on the reports of the Police, by the executive authority. It is important for this purpose to refer to some of the trials which took place in Eastern Bengal. In one of these trials arising out of the riot at Comilla, to which I have already referred, the High Court quashed the conviction against three men and remarked that important evidence had been kept back by the prosecution. The High Court quashed the conviction as against all the three men, observing in the course of their judgment, that with a view to bring the charge home against them, important evidence had been withheld by the prosecution; and, my Lord, - it is important to bear in mind who the three persons kept back were. They were the Commissioner of the Division, the Magistrate of the District, and the Superintendent of Police.

"I will refer to another case, and that is known as the Burah dacoity case which occurred on the 2nd June 1908. In this case the dacoits attacked a house in Burah in the small hours of the morning, proceeded with their booty to the neighbouring river, killing two men on the way, continued their course in a boat along the river in the day time, were pursued by a large force of police, and after the escape of some of the dacoits, were followed up by a detachment of villagers, injured several of them, and finally captured by Inspector [redacted] at [redacted]. After the pursuit had lasted throughout the day, the dacoits made their escape at night-fall. All the accused who were tried for this dacoity were acquitted. The Police were working under the extremely favourable conditions which are referred to showing that the dacoits were under observation of many persons including policemen. Yet when they sent up the case for trial, the High Court Special Tribunal constituted under Act XIV of 1908, rejected the testimony of the witnesses, acquitted all the accused, and said :—

‘ We have come to the conclusion that improper influences have been at work and that the evidence is tainted with that deplorable interference which so enormously increases the difficulties and anxieties of the Courts of Justice, for if the taint be present who can accurately estimate the extent? There had been much to give rise to the apprehension of this mischief, but apprehension gave way to conviction when a certain witness came into the dock.’

“The High Court further found that depositions which favoured the defence were withheld, and the identity of one of the witnesses was suppressed for some sinister purpose.

"I submit, my Lord, these are some of the circumstances which excite alarm in the minds of the people. I will refer to one other case which is known as the Midnapore case. That case particularly shows the necessity for cross-examination to test the value of confessions and of the evidence of approvers. Unfortunately, it is sometimes the case with the police that whenever an offence is committed, they try to implicate in it all persons, who in their opinion should be deprived of their liberty, and it is not surprising that sedition trials in Bengal were noted for some such attempts. In the Midnapur case 154 persons, Rajas, Zemindars, Pleaders, among them leaders of the District Bar, men of high position in society, including those who were very prominent in the constitutional agitation which was carried on against the partition, were accused of a conspiracy to murder a district officer. The Advocate-General withdrew the prosecution against all except two or three of the accused who had made confessions, and the latter were placed on their trial. They were convinced by the Sessions Judge and acquitted on appeal. The judgment of

[*Sir William Vincent; Pandit Madan Mohan Malaviya.*] [18TH MARCH, 1919.]

The Hon'ble Sir William Vincent :—" They were convicted or convinced ? "

The Hon'ble Pandit Madan Mohan Malaviya :—" They were convicted. I am very thankful to my Hon'ble friend.

" They were convicted by the Sessions Judge and acquitted on appeal. The judgment of the learned Chief Justice is a terrible indictment of the system of administration of justice in British India. The man who confessed was in custody for many days. Pressure was put upon him by the Police to confess, but he refused to make any incriminating statements. His mother was persuaded to press him to follow the advice of the Police, as otherwise their properties would go and his brothers and old father would be arrested. Pressure was also put upon the father by the District Magistrate and the Police to persuade the son to confess, but he resisted it. The man was removed from the under-trial ward to a separate cell of small dimensions where he was kept in solitary confinement, a form of prison treatment which is by law strictly limited even in the case of convicts and is not in accordance with rules ; and in common with all who were kept in these condemned cells, as they are called, he was awakened every three hours. Even after such harsh treatment he held out. Then the threat was really carried out. His father, an old Government servant who had retired on pension, was arrested, according to the words of the District Magistrate himself, ' at my suggestion. ' His son wept when he found that his father was arrested. The Chief Justice found, and it is difficult to say what else he could find, that the arrest was a move towards getting from the accused the statement he had hitherto withheld. After that he soon confessed. The confession was recorded by a Magistrate in the presence of the District Magistrate at whose house he was arrested. The latter intervened actively in suggesting and suggesting questions on the extreme, of documents and information with which he had been previously furnished and which were withheld from the accused. The confession was disbelieved and the man was acquitted on appeal. The informer put forward by the prosecution in the original proceedings was tried and sentenced for perjury. The defence in this case also contended that the finding of the bomb in the house in which the accused was staying was due to the Police placing the bomb there. The Chief Justice remarked that the evidence did not enable the Court to form a pronounced theory, but he was not prepared to set aside the contention of the defence in view of the methods pursued in the case. This was on the 2nd June 1909. There was a civil suit which brought no redress.

" My Lord, other cases may be cited from the Reports like the Howrah Gang case in which the High Court found, among other matters, that Police pressure had been exercised to secure confessions, false statements by approvers and other kinds of false evidence ; and that they had kept back statements made to them under the plea, not believed, that they had disappeared. But I shall refer to only one more case.

" This was a case in 1914, just before the Defence of India Act came into operation in which a police officer was killed by a bomb explosion. Two other police officers and another person were severely wounded or injured. The prosecution case was that one of the accused actually threw the bombs. Two of the Judges were convinced of the absolute innocence of the accused ; a third Judge said : ' My deliberate conclusion is that the endeavour made to establish a connection between the innocent lad and a dastardly crime by means of evidence tainted in a large manner by manifest untruth and manufactured incidents has been completely unsuccessful. '

" My Lord, it is difficult on reading the judgment of the Chief Justice to avoid the inference that the Police to defeat the probable allegation that the pistol had been placed where it was found, endeavoured by false evidence to establish the contention that the weapon was not discovered until a responsible European officer was present. In many respects the Judges found that the story given by the witnesses was false.

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"The nature of the evidence often relied on to prove seditious intent is remarkable—association in school, games, sports, *lathi* exercises in public, wore a sinister aspect. Kindly acts were brought up against an accused. The Chief Justice observed in one case :—

"It would have been a misfortune if this argument had possessed the force claimed for it, for I can imagine nothing more deplorable than that young men should be driven into churlishness through the fear that their kindly deeds may rise up in judgment against them."

"My Lord, I regret to find that there is no reference to this deplorable feature of what is usually called Police evidence in the Report of the Sedition Committee. So far as they are concerned, the Report of the Police Commission, under the presidency of a Civilian who was once the Lieutenant-Governor of Bengal, and these judgments need not have been written. They do not find that conditions have changed or that there have been improvements of such a character in the personnel of the Police that the Commission's observations do not apply. On the other hand, the judgments of eminent judges leave the uncomfortable impression that the police evidence continues to be untrustworthy.

"Now, my Lord, I draw the attention of the Council to these facts, these painful facts, in order to show that there is justification for the apprehensions of the public that the legislation which is proposed to pass into law if put into operation, will expose the people, in the circumstances existing in this country, to very great danger. None of us wants that a man who is really guilty should escape punishment, but we are all anxious that the innocent should not suffer. It is for this reason that we are offering all this opposition to the Bill; it is for this reason that we are still attempting to persuade the Government to look at the matter from the point of view of the people of the innocent men who may be involved.

"Now, my Lord, let me summarise the position as regards Bengal. There was no revolutionary crime in Bengal before the Partition. The Partition, owing to the agitation against the measures adopted by the people against repressive measures were adopted. The Partition and these measures combined created an intense feeling against the Government, and that drove some young men to join anarchical and revolutionary movements.

"My Lord, I submit with confidence that if Lord Curzon did not unfortunately leave the country at the time he did, if he had remained in the country after the Partition, it is possible, it is probable that being the able and strong-minded man he was, he would have put his foot down early upon the unwise repressive measures which followed the partition of Bengal, and might have forbidden at an early stage the many foolish measures of repression which were adopted in East Bengal and might have saved the situation. Judging from the fact that he had the strength to punish a British soldier for an outrage, one may well think that if he had stayed on in the country, he would not have allowed repressive measures to be adopted to put down the agitation against the Partition. His successor naturally required greater time and felt greater delicacy in dealing with the situation. When Mr. Fuller took charge of the office of Lieutenant-Governor, he began to issue circular after circular which added fuel to the fire of excitement which the Partition had created. The attitude he took up of pitting the Muhammadans against the Hindus and touring through Eastern Bengal and giving people the impression that everybody who opposed the Partition and supported the swadeshi movement would be severely dealt with added fuel to the fire. The result was not only that there was intense excitement among the young men, but also that some outrages took place on the part of the lower classes of Muhammadans, which drove some of the young men among Hindus to organise themselves for self-defence. It was in this condition of things that revolutionary ideas found a suitable soil in Bengal. It was these incidents, the mistakes of the Government, that converted the soil of Bengal which was unsuitable to the growth of revolutionary ideas in 1903, into a soil favourable for the growth of such ideas. These events have a great lesson for the Government and the people. Here again to-day the Government is carrying a legislative enactment through in the teeth of the opposition of the people. Their opposition both in this Council and outside

[*Pandit Madan Mohan Malaviya.*]

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the Council has been strong and unanimous. But the Government are not prepared to show deference to that opposition. As one of my friends has said before this, we do not know what the aftermath will be, what the evil effects of a measure like the one before us being passed in the teeth of this opposition of the people will be. In this connection, and before I leave this point, I should also like to say that we should remember the character of the young men who were drawn into revolutionary and anarchical crimes in Bengal. The Rowlatt Committee have themselves stated that these were young men of the *bhadralog* class. They did not belong to the criminal class. It was the special circumstance which arose out of the partition of Bengal and its after-effects which drove them into criminal ways. If therefore the Government will rely again too much upon repression, they will rely upon what in the past aggravated the evil it was meant to cure.

"It has been said by more than one of my official friends that the Defence of India Act has proved to be an effective measure, and it is for this reason that the Government want to continue to have the powers which that Act gives them. Now, my Lord, there is no doubt that the Defence of India Act has proved to be an effective measure. It is a matter of sincere satisfaction that crime has been put down. But we must remember the circumstances under which the crime arose as well as the circumstances in which crime was put down. To the revolutionary and anarchical tendencies which had developed in Bengal owing to special circumstances, the war gave a special stimulus. But the war is over and we are now living in happier times. The effect of the victory of the Allies must be allowed to bear fruit, to produce its natural and inevitable result. My Lord, our objections against the Bill divide themselves into three classes. Our first objection, as has been again and again pointed out, is that no such legislation is needed. The Government have already under the Defence of India Act Rules power of the same character, in fact more drastic power, than what is proposed in the Bill. The Government have power under Act XIV of 1908 similar to the power they propose to take under Part I of this Bill. Why this duplication, why this triplication of powers? It has been said that when the war ends, the Government should be in a position to exercise the same powers which it has under the Defence of India Act. Why will not Government wait and see the effects of these several years of war and of the months that will intervene until the expiration of the Defence of India Act? Have you any reason to think that the young men who have been interned under that Act have not been influenced by the trend of events? You have already released two-thirds of the men who were interned. You are going to release more and more from day to day. Why have you released them? It is only because you found that the young men had changed; their ways and thoughts have altered, and there is not the same apprehension from them that there was when you interned them. That being so, there is no reason for you to think that this good process will not continue, and that the young men will not come under better and better influences? The Hon'ble the Home Member took credit that the Government were doing all that they could to reclaim these young men. I am glad they are making those efforts. I hope they will persevere in those efforts and redouble them. If you are adopting measures to reclaim these young men, and save them from falling into the path of wickedness, what reason have you to think that your efforts will not be successful. There is no proposal in this Council that you should let them go at once. Without the Bill before us you are exercising the powers you have under the Defence of India Act. Let there be an earnest endeavour to reclaim the young men during the months that follow, ask for co-operation from all the leading men from Bengal, of whom you have so many here in this Council, in reclaiming these young men in the months that lie before you. Let it be explained to them that things have altered and are going to alter in a larger way than they expected, and I venture to say that your efforts will not be fruitless. But suppose these efforts fail, suppose in the case of some of these young men the efforts fail, well then you can proceed against them under Regulation III of 1818.

[18TH MARCH, 1919.] [Pandit Madan Mohan Malaviya.]

"My friend the Hon'ble Sir Verney Lovett said he was rather surprised that several Members should have suggested that the Government might continue to exercise their powers under the Defence of India Act, that it might even be extended, if need be beyond the period of six months after the war, and that the Government might, if necessary, act under the powers which Regulation III of 1818 conferred upon them. My Lord, the meaning of that suggestion is, that we had the Defence of India Act Rules for the period of the war. It is not that we desire them to be continued, nor is it that we desire Regulation III of 1818 to be used. But what we feel is, that this is a special emergency measure, that must come to an end in a certain period of time, and if it was necessary, to extend it for a few months. The evil is known and it will effect, by the very hypothesis of the case, only those men who are at present interned under the Defence of India Act Rules. If there should be any need for the extension of the Defence of India Act Rules to deal in this drastic manner with any individuals, then you have the powers under Regulation III of 1818. You cannot deal with a vast number of men under that Regulation, and that Act, and there is no need, we hope there will be no need, to deal with a large number of men under that Regulation. That is the reason for the suggestion that the Government should exercise the power it possesses under the Defence of India Act Rules and Regulation III of 1818 for dealing with the situation. Our objection to the proposed Bill is of three kinds.

"In the first place then we object that the legislation is unnecessary. In the second place, we object to the substance of the legislation. In the third place, we submit that the proposed law is excessive and unnecessarily drastic.

"My friend, the Hon'ble Sir Verney Lovett, showed great anxiety that revolutionary and anarchical crime should not revive. We share that anxiety with him; we honour him for having that anxiety; we, in the United Provinces, know that he is absolutely honest in his purpose and his convictions, and we respect him for it. We agree with him in his desire that revolutionary and anarchical crime shall cease whatever evils may be necessary to make it so. But where we disagree with him is in the adoption of the particular legislation which is before the Council. And here, my Lord, I want to draw attention to one other point. What is this proposed legislation? It is not legislation of a permanent character. The Government have recognised the wisdom of limiting it to a period of three years, and my Hon'ble friend has concurred in that decision, so far as I can judge from his attitude. It is not a Statute which will live for ever on the Statute-book. It means this that, in the opinion of the Government, and in the opinion of my Hon'ble friend, a drastic repressive legislation is needed for a certain period of time, namely, a period of three years. As the Defence of India Act is still in force, that period must be reduced by the time which will expire between this Bill becoming law and the expiration of six months after the end of the war. Therefore, the proposed legislation is to continue in effect for, say, two years and a half or about that, or it may be for full three years. Now, my Lord, my friend and the Government are anxious that this legislation should be passed for a period of three years, or about that time. They want it because they think that during the next three years some of the young men who are at present restrained under the Defence of India Act Rules may still require to be kept under control. And what is the nature of the restraint which they impose? It is a restraint which does not differ very much from the restraint to which they would be subjected under the existing law. It differs only in some respects from the restraint which is imposed under the existing law. The difference will be only in the method by which the restraint will be imposed. Our differences relate not so much to the nature of the restraint which may be imposed on any individual, but to the method by which it is to be determined that that restraint shall be imposed. So also with regard to Part I, our disagreement with the Government arises not on the point that a man who is guilty of any revolutionary or anarchical crime shall be tried and punished, but as to the method by

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which the guilt and the punishment shall be determined. The Government want that the punishment should be inflicted in the case of such individuals by the special procedure which they provide in Part I of the Bill. We point out that in the first place you have that special procedure already provided in the existing law, No. XIV of 1908. And in the second place, we point out the defects of that enactment, and we urge that even if you think it is necessary to enact that law again you are going too far; you are going beyond what is necessary even to meet your professed object. We have not heard a single answer, my Lord, in this Council to the many earnest appeals which have been made in support of the amendment that, where one of the three Judges who are to decide a case, is doubtful about the guilt of the accused, the accused should have the benefit of that doubt. I have not heard a single argument advanced which would justify the view which the Government have taken up, the very strange, the very sad, view which the Government have taken up, that where one of the three High Court Judges appointed to deal with an accused person is clearly convinced that the accused is not guilty, the man must yet be convicted, sentenced and punished according to the view of the remaining two. I have not, I submit, heard a single reason advanced in support of that view. So also in the matter of an appeal, we have not heard one argument advanced which would justify this excessive desire of the Government to secure a speedy trial. There has been no answer to the fact that a man being hanged by two months earlier or by two months later, may be a wrong for which there will be no remedy, may be a sin which will rest upon the Government and those who support it if the man should be innocent. We have heard no argument advanced on that head.

" My Lord, we have fought hard against another provision which has been introduced into the Bill, namely, the liberty to an accused to be examined on oath. We have urged that, that provision should not be introduced in India in the present circumstances and in the Bill before us. There was a great deal of heat shown by one of the official Members in discussing that measure. Now, my Lord, I regret to think that my friend the Hon'ble the Law Member does not realise the intensity of our feeling on that question. He did not seem to realise that it is in the interests of the innocent alone that we are anxious that this provision should not be introduced into this law. The Hon'ble Member referred to the quotations I had made from certain debates in Parliament, and he accused me of not having put both sides of the case. As I pointed out the other day in the quotation which I read from Mr. Morley's speech, both sides of the case were very fairly brought out. It was not necessary for me to quote all the opinions which had been expressed upon the subject. I myself made it clear that that opinion in England was still somewhat divided at the time that the measure was passed in 1898; but that the experience of the last 20 years had satisfied English lawyers that it was a beneficent and humane change. I only wish to point out to your Lordship how difficult it is for my friend to realise our exact position unless he would look at it carefully and cautiously. I just want to read another passage from the debates which will show that what I said that day was right. The quotation that I made from Mr. Morley's speech the other day was taken from the debate of 1888. To-day I draw attention to a quotation from the debate held on the 25th of April 1898 on the Criminal Evidence Bill. Said Mr. Morley :—

' I have listened very carefully to nearly all the speeches to-night. Before the Session began the subject interested me, and I took the opportunity of gathering the opinions of legal authorities in Ireland and in this country, and I am bound to say that though I should certainly be rash to commit myself to the proposition that the principle of the Bill is not a humane and beneficent change, I have heard quite enough and read enough to satisfy me that this House and the House of Lords have not had a full opportunity of testing all the evidence which is to be given on this important subject. This is a matter which I should hope will never affect, personally, Members of this House, but all changes affecting the criminal law are changes which this House ought to regard with the utmost jealousy. The Hon'ble Member for Warwick and Leamington put the case in a way which ought to weigh greatly with the House. He said that all of us are more or less educated persons, more or less able to take care of ourselves in cross-examination, but this is a change

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which will not affect, speaking generally, persons in our position, but humble and illiterate persons. Now, Sir, I have no desire to resist the Second Reading of the Bill, but the real point to-night is whether this House has had an opportunity of so testing authoritative opinion on this most difficult and important subject as to justify us in passing it. When we have the right honourable Gentleman the Member for Plymouth, who speaks with such great authority, on the one side, and the late Attorney-General on the other—men of great authority and experience, giving entirely different views—I submit that it is a fair thing to accept the solution—and it is the only solution which will induce me to vote for the Second Reading—that it shall be referred to a Select Committee after the Second Reading, where the House will have an opportunity of hearing judges, counsel of various degree, and other persons competent to speak—for example, men like Sir George Lewis. I hope the House will not even then assent as a matter of course to the decision of lawyers. It is a question which affects our civil rights; it is a question of the utmost importance; and though I express no opinion as to the substantial merits of the question, I do submit that in a question going so deep into the roots of our social life it is right that this House should not make a change in the criminal law without taking the ordinary steps which are always taken in a measure of this important character.

“In the case of a measure of far less importance than this, no Ministry would dream of pressing it. They might introduce it, but they would not dream of pressing it on the House in the face of a body of adverse opinion such as we have evidenced to-night.”

“Now, my Lord, that, I suppose, will effectively satisfy the Hon’ble the Law Member that my statement was correct and that his criticism of it was not proper.

“My Lord, there is another matter to which I may refer in this connection. I made a reference to the case of Ireland because it gave support to my contention that the proposed change should not be introduced in the present circumstances of India. I was told that what happened in 1888 or 1898 was no guide to the feelings of the Irish people now. That may be so; I do not know, but I believe that it is a fact that this provision of law has not been extended to Ireland, up to this date. That should be a sufficient answer to my Hon’ble friend.

“Now, I refer to these facts, my Lord, to show that there has not been that careful examination of the very drastic proposals contained in this Bill which this Council ought to insist upon before a measure of this character is passed into law. As there has not been that examination, I oppose the motion that the Bill be passed into law.

“My Lord, as regards Parts II and III, our objections have been so eloquently and repeatedly expressed that I will not detain the Council long about them. Briefly put, the substitution of executive authority for judicial authority is a very vital matter to us and to those in whom we are concerned. We therefore offer our strongest resistance to this substitution. Now, my Lord, there is only one criticism to which I shall attempt an answer in connection with this matter. It has been said by my official friends that they have found that the Defence of India Rules have been very efficacious in putting down men who were inclined towards revolutionary or anarchical ways, and that is why they want that that power should be continued in their hands. My Lord, it is important to note what difference our proposals would make in the exercise of those powers by Government. I pointed out the other day that before proceeding against any individual, the Local Government must have some information against him. My Hon’ble friend on my right (Sir Verney Lovett) reminded us to-day that out of 806 men who had been interned in Bengal, Sir Narayan Chandavarkar and Mr. Justice Beachcroft had found that there had been no mistake made in the case of 800 persons. Now, if the Government can obtain such evidence in so large a number of cases as has satisfied two Judges of the character of Sir Narayan Chandavarkar and Mr. Justice Beachcroft, I should like to know what prevents the Government from putting that evidence before a Magistrate for a judicial investigation. I should like to know why the Government hesitates to put that evidence before one of its own Magistrates and to let him try the matter in a judicial way, as he can try it under the existing provision of the Code of Criminal Procedure. Why do the Government want to take away a case like that from the cognisance of a Magistrate, and to entrust it to a non-judicial investigating

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authority? I have not found any satisfactory answer to that. My Lord, it may be said that before the investigating authority the rules of evidence, as laid down in the Evidence Act, would not apply. Well, that is a point which justifies our opposition to the proposal. We do not see why the rules of evidence should be departed from in a case where a man's life or liberty may be concerned. We see no reason therefore up to this time why this executive authority should be substituted in the place of judicial authority; and, my Lord, we apprehend that the power given to executive authority may be misused. I quite agree with my Hon'ble friend on my right (Sir Verney Lovett) that the Government will take every care that they should not be so misused. But we cannot ignore the fact—a fact which we have found to our regret—that several Local Governments have misused the powers which were given to them under the Defence of India Act. We cannot get over that; and we apprehend that in times of excitement Local Governments may again in future misuse the powers which they will possess under this Act.

"I will refer to one matter. My Hon'ble friend in the course of his observations said that agitation in this country often gives rise to racial feelings. Now, my Lord, I do not see why agitation should often give rise to racial feelings"

The Hon'ble Sir Verney Lovett:—"I said 'inflames racial feelings'."

The Hon'ble Pandit Madan Mohan Malaviya:—"Very well, inflames racial feelings. I do not see why agitation should inflame racial feelings. In some matters it may. It all depends upon the nature of the agitation. But it is an unfortunate fact that the war has not rung out the pride of place and food. It is an unfortunate fact that we in this country have not yet come to the position where we could feel that you and we are equal subjects of the King and where all racial distinctions should be a matter of the past. But I hope that the Government will work towards that end. If they will so far as politics are concerned, there should in future be little occasion to inflame racial feeling between the European community and the Indian community. As regards the other communities, there is every sign to show that in the great body of the people feelings are better and are improving, and I hope there will be less and less heard of disturbances of peace between other communities in the future. Now I do not know that there is another member of the Indian Civil Service more honest than my Hon'ble friend to my right (Sir Verney Lovett); and I feel sure that he honestly takes the view that agitation may inflame racial feeling. As he takes that view, it is not improbable that another man in office, another member of the same Service, may take the same view, and while the one may exercise a great deal of restraint upon himself in coming to a conclusion, the other may not, but may rush to the conclusion that the discussion of political questions which excite feelings among Europeans and Indians may be likely to foment anarchical and revolutionary crime, if any such crime exists, or is supposed to exist in any part of the Province. The apprehension is not baseless that the executive authority may take a stronger view of the connection of agitation with anarchical crimes when such crimes prevail in the province than my Hon'ble friend thinks. For these reasons we are anxious that all decisions, affecting the life or liberty of a fellow-man, should be judicial decisions. That is our whole objection to Parts II and III of the Bill.

"My Lord, I will not take up more time. I submit with very great respect that it is not wise for the Government to disregard the sentiments of the people over whom Providence has placed it to rule. The Government has the power—the Hon'ble the Home Member reminded us of it in very gentle and polite language, some other members had also reminded us of it—if the Government decide that a certain measure must be passed, they have the power to pass the measure in spite of the opposition of the representatives of the people. But, my Lord, I submit with great respect that it is not right of the Government to do so. At this era of the world's history, of the history of the British Empire

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at the end of a war where so much blood and treasure has been spent in fighting for righteousness and in defence of the liberties of nations, at the end of a war during which the principle has been repeatedly proclaimed that the only government entitled to be so called is a government where administration is carried on by the will of the people, it is a sorry spectacle that the Government of India should be legislating on an important matter like this in the teeth of the opposition of the representatives of the people

"My Lord, nobody can justly claim to be more interested in the welfare of the people of India than we Indians are. I do not quarrel with my official friends when they claim to be more concerned about the welfare of the masses of my countrymen than we imagine some of them are. We would be rejoiced if they have as much concern for the welfare of our people as we have. But will they allow us credit at least for common-sense and common honesty? Will they pause to think for a moment how it is that the various Indian members sitting in this Council, several of them men who have grown grey in the service of the country, who enjoy the esteem both of the people and of the Government why they all unite in offering opposition to the passage of this Bill? Will the Government pause to think if they are right in carrying this Bill, only by the official votes which they command in this Council? My Lord, they are not. And we apprehend that as the Government committed a great mistake in the case of the Bengal partition in carrying it out in the teeth of the protests of the people, so it is committing a similar mistake now, and we shudder to think of the estrangement of feelings between the people and the representatives of the Government which is likely to result from this attitude of the Government. It is useless it seems to hope that the Government will yet be restrained. I respectfully join with my friend the Hon'ble Mr. Banerjee, in the appeal which he has made to your Excellency that though the Bill will be passed to-day, your Excellency may yet be pleased to withhold your assent from the same, until, at any rate I would add, until the time that the Bill and the papers connected with it and a full report of the debates of this Council have been laid before His Majesty's Secretary of State for India and His Majesty has signified his pleasure relating thereto."

The Hon'ble Rao Bahadur B. N. Sarma :—"My Lord, I shall speak on the motion that the Bill should be passed into law. This is not a moment for anger, for bitter or harsh words or recrimination. It is a moment for sad, cool, calm, reflection. It is a question that each one of us should ask for himself as to why at a time when every one of us should be rejoicing over the victories of the Allies, at a time when every one of the Hon'ble Members here should be straining hard in the interests of their country to co-operate and appear to co-operate with the Government in every measure, at such a time there should be such hopeless discord, hopeless differences as have been exhibited during the discussions of the last few days. I take a standpoint somewhat different from that of some of my Hon'ble friends and colleagues here. I do not quarrel with the Government that they have not exercised their powers by way of Ordinance. I do not quarrel with the Government that they have not extended the period of the Defence of India Act; I do not complain that the Government has come here to ask us for permission to pass a law of this description. Nor do I ask the Government to stay their hand on the ground that there may be agitation in the country. I should not respect a Government which stays its hands solely and wholly because there may be some agitation in the country, if the Government feels that there is no escape but to face the agitation in a right and proper cause. I remember, my Lord, that my Hon'ble friend and colleague Mr. Sastri and myself were hissed and hooted when we opposed the passive resistance movement; but we braved that; and if we brave your anger or wrath or displeasure or misunderstanding of our motives, it is because we love the British connection even more dearly than you do, because it pays us to be part of the Empire much better than many of us realise. Well, then, if I do not ask the Government to stay its hand by reason of any agitation that can be threatened, what do I ask the Government to consider before it passes this Bill into law? I ask the Government to consider as to whether they are right, as to whether the whole people, the whole

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of their Indian colleagues here, of the loyalists outside, all their *ex-judges*, *ex-members* of council, are so egregiously wrong or likely to have so grossly blundered as to advise Government wrongly in a matter of this description. There may be a few disloyal men who would like to create agitation to embarrass the Government. I do not deny that. But Government should not give them opportunities, because it pays anarchists to create an agitation; an anarchist can only live by means of agitation; but let that pass. Are we to suppose that all these loyal supporters of the Government in and outside the Council are so unreasonable, have been so misled in their judgment as to advise Government in a particular way, when the Government feels that what they are doing is the right way? I cannot say as to whether any suggestions that have been thrown by my friend, Mr. Sastri, that there was something behind at the back of the Government's mind not disclosed to us here, frontier troubles, conspiracies of a kind that cannot be disclosed and the like, as to whether any suggestions of that kind could have moved the Government. I am not in a position to state that but I take it emphatically that there are none such because the Government at a time like this, when they have conquered Prussianism, and represent the mightiest nation in the world, is not likely to keep back from their own trusted advisers any movement of such a description. Well, then, I must proceed upon the materials which are available to Hon'ble Members and to the Government alike and consider that this Bill has been undertaken solely and wholly with a view to suppress what is understood by anarchical and revolutionary movements of the kind we have had in Bengal and elsewhere. The Rowlatt Committee report has been quoted often for the purpose of justifying the action of the Government, and many of us have said that we did not question many of the facts or findings of the Rowlatt Committee. But what are the facts which have been found by the Rowlatt Committee upon which the Government may act? The facts, as I take it, my Lord, are that there is a revolutionary movement which is hostile to the British Government, to the British connection, which is anti-British. That is the only finding they have arrived at. The rest are inferences which the Rowlatt Committee ask the Government to draw from certain facts. The Rowlatt Committee is of opinion that the judicial machinery has broken down in certain particular cases; we decline to accept that inference. Reading through the pages of the Rowlatt Committee's Report I respectfully suggest that the difficulties of the judges by reason of false evidence being placed before them has not been properly or sufficiently emphasised. Undue emphasis was laid on the fact that witnesses were terrorised. My recollection of the judgments, as I read them at the time they were passed, clearly convinced me that the Rowlatt Committee has not invited the attention of the Government in sufficiently clear and emphatic terms to the dangers that the people would be exposed to by tribunals acting upon the one-sided statements placed before them by the police, whether honestly or dishonestly, it is not necessary for us to discuss. It is because Messrs. Beachcroft and Chandravarkar came to the conclusion that most of those whose cases were placed before them deserved their fate that I hesitate to accept this motion or this Bill. If you place a one-sided version of a story before a judge or the Government the conclusion of any reasonable man must be the same unless he declines to act on such materials. It is because there is no provision in this Bill for the cross-examination or the sifting of such evidence as may be placed before the tribunals that we hold strongly to the conviction that the liberty of the subject is gravely menaced. I submit that the Government should pause and consider as to whether sufficient emphasis has been laid upon this weakness in the administration, and whether the evils have not been exaggerated with a view to arriving at certain findings. That is a point that I would respectfully submit to the attention of the Government before this Bill is passed into law. My Lord, there is one strong point of principle on which the members of this Council cannot see eye to eye with the Government, and it is this, we cannot allow the Government in a time of peace to confess that their ordinary machinery is so weak as to have broken down and that the judiciary must be displaced by the executive in order that an evil, however great it may be, may be coped with. That is a fundamental principle on which your Excellency's Government and we vitally differ.

"We cannot allow the executive government to say 'we are inefficient, we have been inefficient and, our police is inefficient, we have not been able to cope

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with a particular class of crime by the ordinary methods. Therefore, give us extreme powers though they might ~~un~~necessarily expose the subject to grave dangers in respect of his reputation, character, liberty and property.' That is a thing which I hope this Legislative Council and no future Legislative Council would allow the executive to do. There are several remedies, and these remedies must be tried and shown to have been tried before this application is made. The Government themselves have stated that they realise that other remedies should be applied. We thank the Government for the same and we feel that the reforms promised a year ago have been mainly responsible for the reduction of crime in various parts of India. We are confident that the application of remedial and reform measures alone will be a cure for these many evils. If they prove ineffectual, then is the time to come forward with any measures that may be considered necessary, but not now. My Lord, we are at a great disadvantage in many respects. The title of this Bill is that it is a Bill to cope with anarchical and revolutionary crime. One would be inclined to say 'what has come over them? why do Hon'ble Members not co-operate with the Government in crushing anarchical and revolutionary crimes?' If the Bill contained only sections embodying principles approved by jurisprudence, certainly your Lordship and the Government would be justified in reproaching us with having embarrassed and harassed you but what do we find, we turn to the pages of this Bill, I do not propose to weary the Council by describing at length the obnoxious provisions but to mention a few. It is in the power of the executive government to say what is a revolutionary movement, it is in the power of the executive government that is virtually its executive officers to say whether a man is concerned with a revolutionary or anarchical movement as they conceive it to be; the point whether an offence is connected with a revolutionary movement is not to be left to the courts but is to be decided by the executive. The investigating authority, as I have said, is to act on *ex parte* statements, the prosecution witnesses need not be produced, no opportunity need be given to the accused to defend himself, after knowing what the prosecution evidence is. Under Part III the Government has only to say that a man is connected with an offence and he stands branded with the infamy of having committed that offence, without a trial. The Government may release him if he is proved innocent, but the remedy of a civil suit is not open to him to show the world that he is an innocent man. The Government have acknowledged that it is only in one province that this particular crime exists, mainly Bengal. We have been told that the non-official members of that province have protested against the release of certain individuals; if the non-official members of that province have co-operated with the Government in that way, why should not this Bill for the safeguarding of the interests and lives of the subjects of Bengal be passed there, why bring it up here? I take exception to a remark that fell from the Hon'ble Sir Verney Lovett. He said that if anyone here had suffered at the hands of these revolutionaries less would have been said of these Bills being so black. I can only say that if a member, official or non-official, were to allow his personal suffering or inconvenience to warp his judgment to such an extent as to arrive at wrong conclusions in a matter of this kind, I should be sorry for him. I can understand clearly how officials sometimes engendered at the action of those said to be connected with anarchy lose their balance of mind and their judgment.

"We do not know really what is passing in the minds of the official members of this Council, and it will be cruel on our part, wrong on our part, to say that they are acting in a way which we think is wrong. They are here to register their votes in a particular manner, and the Council has no right to judge of their views from their voting. It is the Government that has taken a particular attitude, and our remarks must be addressed to the judgment, the cool and dispassionate judgment of Government, with a view to convince it, if possible, that we are in the right and they are in the wrong.

"My Lord, it was said that Regulation III of 1818 is much more drastic than the present, and therefore it would be foolish to ask for an enforcement of that rather than of this Act. My Lord, Regulation III of 1818 can by executive action be modified in any way whatsoever the Government may think fit. Before taking action thereunder, Government themselves can appoint an investigating authority, there is nothing to prevent them from doing it, there is absolutely nothing in Regulation III which prevents the

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Government from consulting a judicial officer of a particular standing. There is absolutely nothing to prevent the executive government from proceeding under the existing laws in any manner they choose. They therefore cannot claim credit for having associated with themselves an administrative machinery in arriving at certain conclusions, especially when it is open to them to discard the judgment of the investigating authority. My Lord, our opposition to this Bill is based upon fundamental and vital principles recognised by all civilised Governments. If we were satisfied that this was the only way of suppressing anarchy or revolutionary crime, we should have willingly and cheerfully co-operated with the Government. But we feel that the circumstances do not warrant such a conclusion. I should prefer any day martial law to be proclaimed in any particular area if the country is in a disturbed state, because martial law invites the attention of the whole of India and of the rest of the world pointedly to the situation. But this police law, under a normal Statute enacted after due consultation in the Legislative Chamber is much more dangerous in its operation than the enforcement of martial law. My Lord, no circumstances have been proved to justify the action of Government in asking for such wide powers. Even if there were need as I have said, in times of peace it ought not to be open to the Government to ask for such powers supplanting and abrogating the ordinary judicial courts, forms and procedure. It is on these grounds that I base my opposition to this Bill."

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The Hon'ble Sir Dinshaw Wacha :—" My Lord, through all these protracted and wearisome proceedings I have been a silent listener, and as a silent listener, of course, I was on the side of my non-official friends. But I had no intention whatever to break that silence were it not for the urgent appeal of more than one friend that I should speak lest my views might remain concealed, and that my silence be misconstrued outside this hall. Under the circumstance, my Lord, I have risen to say only a few words, and I am not going to detain the Council for more than five minutes. I am neither an orator nor a consummate lawyer. I am only a humble student of practical politics, and as a practical politician, I am going to refer to two aspects of this present controversy. Those are in reference to the consequences which a large number of persons not only in this Council, but outside it—you may call them an enlightened intelligentsia—apprehend if the Bill comes to be passed. It is on those two aspects of the question that I want to speak (or rather this time to read my speech) and, I assure you, I will not take more than five minutes. As a matter of fact, there has been, of course, throughout these many days of the discussion what I call a conflict of views. The merits or demerits of the Bill from one side or the other have been threshed out at a wearisome length. They remind me of what years ago I read in Pope's 'Essay on Criticism.' 'It is with your judgment as with our watches. No two go alike, but each believes his own.' I should think, my Lord, that in the present case I realise the correctness of those lines, that each believes in his own judgment and considers that of his neighbour as all wrong, whatever that may be.

"I cordially endorse every word of the great speech which my Hon'ble friend, Mr. Banerjee, delivered this morning with such fervid eloquence and with such burning patriotism. He has left nothing unsaid which I could have said in my own homely language, and I do not desire to detain the Council by repeating those words of sound political wisdom to which he gave expression. I had fain hoped that your Lordship's Government would have accepted the very reasonable amendment of my Hon'ble friend, Mr. Banerjee. To me it is a matter of sincere regret that it was rejected. Had it been accepted, I have not the least doubt in my own mind that it would have proved of the greatest advantage to the Government and the public alike. The Government would have certainly been in a stronger position during the autumn Session to introduce the Bill without much ado. On the other hand, the public might have acquiesced in the opinion, one way or the other, which the highest judicial tribunals of the country might have expressed on the inadequacy or otherwise of the existing legislation to cope with anarchical and revolutionary movements. In a matter of this character, I venture to observe, my Lord, the Government should have been quick enough to attain the vision which might have enabled it to see the far-off with the clearness of the seer. The vitalising principle underlying the agitation

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[*Sir Dinshaw Wacha ; Mr. V. J. Patel.*]

on this Bill should never have been allowed to be ignored as it has unfortunately been ignored. The effect of ignoring it will, I am afraid, be mischievous in the future. It would be wisdom on the part of the Government to see that no action of theirs pours the poison of disloyalty in the arteries of our national life. For, it is superfluous to say that liberty alone preserves loyalty. But as the hope of liberty diminishes, the force of disloyalty grows.

"If, as I understand to do real justice to a people is the highest act of statesmanship, then your Excellency's Government had within its power to render justice in response to public opinion as expressed by the better mind of India. I am firmly of conviction that a strong Government like the Government of India stands in no need of a drastic enactment like the one which is just going to be passed into law, even for a brief period of three years. Nothing in my opinion, my Lord, is more dangerous than an arbitrary piece of legislation like this Bill under the insignia of freedom. It has been said here more than once that this Bill is a 'lawless law,' that it is a tyrannical piece of legislation. I do not endorse that opinion at all ; but I want to recall to the mind of those who have said it, that it was not A, B or C in this country who said it. It was Aristotle who said it 2,300 years ago. Then, again, Bacon has rightly reminded the shepherds of State, that is the rulers of a country, that 'the commandment of the will is greater than the commandment of force.' My Lord, I think I am correct in saying that the honours of a numerical majority belong to the Government, but the honours of arguments belong to the Non-Officials here, my Indian colleagues in the Council. Be that as it may, I heartily join my friend Mr. Banerjee in his appeal to your Lordship that you would do well to withhold your assent to this unpopular Bill, as the most exalted representative of His Majesty's Government.

"With these words I conclude my speech."

The Hon'ble Mr. V. J. Patel :—"I have nothing more to add, my Lord."

The motion that for the words "be passed" the words "by the Council" be republished" be substituted was put and the Council divided as follows :—

Ayes—11.

The Hon'ble Sir Gangadhar Chitnavis.
 „ Raja of Mahmudabad.
 „ Dr. T. B. Sapru.
 „ Pandit M. M. Malaviya.
 „ Mr. S. Sastri.
 „ Mr. B. N. Sarma.
 „ Sir Dinshaw Wacha.
 „ Mr. V. J. Patel.
 „ Raja Sir Rampal Singh.
 „ Rai B. D. Shukul Bahadur.
 „ Mr. K. K. Chanda.

Noes—35.

His Excellency the Commander-in-Chief.
 The Hon'ble Sir Claude Hill.
 „ Sir Sankaran Nair.
 „ Sir George Lowndes.
 „ Sir Thomas Holland.
 „ Sir William Vincent.
 „ Sir James Meston.
 „ Sir Arthur Anderson.
 „ Mr. W. A. Ironside.
 „ Sir Verney Lovett.
 „ Mr. H. F. Howard.
 „ Sir James DuBoulay.
 „ Mr. A. H. Ley.
 „ Mr. W. M. Hailey.
 „ Mr. H. Sharp.
 „ Mr. B. A. Mant.
 „ Maj.-Genl. Sir Alfred Bingley.
 „ Sir Godfrey Fell.
 „ Mr. F. C. Rose.
 „ Mr. C. H. Kesteven.
 „ Mr. D. deS. Bray.
 „ Lt.-Col. R. E. Holland.
 „ Surg.-Genl. W. R. Edwards.
 „ Mr. G. R. Clarke.
 „ Mr. H. Monerieff Smith.
 „ Mr. C. A. Barron.
 „ Mr. P. L. Moore.
 „ Mr. T. Emerson.
 „ Mr. E. H. C. Walsh.
 „ Mr. C. A. Kincaid.
 „ Sir John Donald.
 „ Mr. P. J. Fagan.
 „ Mr. J. T. Marten.
 „ Mr. W. J. Reid.
 „ Mr. W. F. Rice.

The amendment was therefore negatived.

[*Sir William Vincent ; Rao Bahadur B. N. Sarma.*] [18TH MARCH, 1919.]

6-4 P M

The Hon'ble Sir William Vincent :—" My Lord, I will not attempt to deal with all the questions that have been raised during the debate to-day. The Council is weary and the points have already been very fully discussed. But there are one or two matters to which I should like to draw attention. In the first place, it has been suggested, I think, by the Hon'ble Mr. Sarma—I hope I do him no injustice—that the Government are wrong in acting against the wishes of the non-official Members, that they are wrong in refusing to yield to educated opinion as represented in this Council. Am I correct in this statement ? "

The Hon'ble Rao Bahadur B. N. Sarma :—" I said that judgments differ and that the judgment of the non-official Members is correct and the judgment of the Government is wrong "

The Hon'ble Sir William Vincent :—" That is very nearly the same thing. This argument has been put higher on a previous occasion when it was suggested that Government were callously regardless of the Members of this Council and that they took a pride in flouting public opinion. My Lord, there is no foundation for that statement. The Members of your Excellency's Government are just as much human beings as any one else. They no more enjoy being made the targets for abuse by a virulent section of the press than anybody else. They no more delight in acrimonious discussions with various Members or in differing from those whom they are accustomed to look on as their friends than other people do. And I ask the Council to believe, therefore, that, if we act as we do, we do so from a conviction that the law that we propose is really necessary. I might retort of course that, if there is a danger in opposition to educated opinion there is an equal danger in allowing ill-informed criticism to influence one's opinion too much; that there is a great danger in allowing one's attitude towards a particular measure to be decided or to be swayed by the fear of unpopularity.

" My Lord, while I mention this point I do not wish to press the argument too far because I know that many Members of this Council do oppose this Bill from entirely different motives, as I tried to explain at the beginning of this debate.

" There was then a suggestion, I think, from the Hon'ble Mr. Sastri. I tried to take it down as it appeared to me to be a matter of some importance, and I should be very glad if he will correct me if I have made a mistake. The suggestion was that this Bill was not passed for the ostensible purpose for which it was proposed, but that it was a weapon for use against disorderly soldiers or a weapon for use against Mussulmans who might be distressed at the fate of Turkey, or that it was a weapon to crush any political discontent which might arise out of the present scheme of Reforms, which is not satisfactory. Finally, it was suggested that it might be a measure to enable the Government to crush political agitation when the new Reforms came into being. My Lord, there is no foundation whatever for any of these suggestions. We have no subtle plot, certainly not against soldiers—who have been fighting for us so well—certainly not against Muhammadans, many of whom, the great, great majority of whom, have helped us so much, and certainly not against the Reforms which we are now seeking to promote. The reasons for this Bill are set down quite honestly in the Statement of Objects and Reasons. The Bill is based purely on the Rowlatt Report, and, unless the Council supposes for one moment that the authors of that Report were actuated by motives of the character which have been suggested, then there is no basis whatever for believing that the Government is so either.

" In the course of the debate I have been criticised somewhat severely for referring to what I called the lack of a sense of civic responsibility. I think it was said that I thought fit to sermonise the Council. If I did so, I can only say it was not my intention. My desire was, both now and on previous occasions, in this Council and out of this Council, in legislation and in administration, to secure non-official co-operation and some Hon'ble Members of this Council, I believe, will bear me out in saying that this has been my object throughout these discussions. I still maintain that, if the Government can secure the co-operation of educated opinion in dealing with this crime, it will be a great asset. Much has been done, but much remains to be done, and it is really owing to a want of public spirit, a want of moral courage

[18TH MARCH, 1919.]

[*Sir William Vincent ; Mr. V. J. Patel.*]

particularly in some parts of Bengal, that many of these criminals escape undetected and unconvicted though they are known to be guilty.

"The Hon'ble Pandit Madan Mohan Malaviya went on to suggest that this Bill was a slur on India's loyalty. My Lord, I have explained repeatedly that this is not so, and I will not waste time by doing so again. My Lord, there are many here in this Council who have every right to speak of what India has done during the war, who have done much themselves, and whose provinces have responded nobly to the call of the Empire. There are times however when I cannot but think that those who are most criticised are not those who have done most. I remember the Hon'ble Pandit's attitude on the Defence of India Bill to my remarks to which he takes such exception. I was Secretary of the Council at the time and knew pretty well what was going on. I maintain that he opposed the Bill as far as ever he could and then, when he found that he could not secure support from the other Members of the Council, he nominally supported the principle of the Bill and introduced a very large number of amendments.

"Then, my Lord, what was the Hon'ble Member's attitude in regard to the 100 millions loan. As far as I remember—I was not in the Council at the time, but I have read the papers—he put in a Resolution against it which he subsequently, after speaking some time, withdrew. And why did he withdraw it? Because he could secure no support from Hon'ble Members of this Council.

"My Lord, what was the Hon'ble Member's attitude again on the 45 millions loan last September? Was that in accordance with the attitude of other Hon'ble Members? Was he not almost alone in opposing that loan? In these circumstances is it not somewhat idle, my Lord, for him to speak so much of what India has done? . . .

The Hon'ble Mr. V. J. Patel :—"I rise to correct my Hon'ble friend. Five members of this Council voted against that loan."

The Hon'ble Sir William Vincent :—"I am sorry if I did the Hon'ble Member an injustice in this matter. I had hoped he had voted on the other side. But, my Lord, this does not alter the facts as to Mr. Malaviya's attitude. If, however, my Lord, this Bill was in any way a slur on India's loyalty, if it was intended in any way to affect those who have helped us in the war, then I should have been the last person, as I have always said, to introduce it into this Council. It is not: It is aimed at revolutionaries.

"My Lord, I wish now to turn to a remark of Dr. Sapru's. He has spoken with great vigour against this Bill and with special force on particular provisions of it. I took the trouble to see what the Hon'ble Member had said during the last Session on the debate on the Hon'ble Mr. Khaparde's Resolution on the subject of the report. I see from the Hon'ble Member's speech here the other day the Bill is everything that is evil; there is nothing too bad to be said about it; 'it is wholly wrong in principle, unsound in its inception, unfair in its operation, too sweeping,' and so forth. I thought the Hon'ble Member must have taken the same attitude then. But when I read the speech of the Hon'ble Member I found that all he then said was:—'As regards the recommendations, my Lord, I myself have considerable doubt as to the propriety or efficacy of some of these recommendations.' I maintain that there has been rather a change in the attitude of the Hon'ble Member from that day to this in regard to this Bill. He was then doubtful of some recommendations and he now condemns the whole Bill in unmeasured terms. Indeed, I may go a little further and say that both the Hon'ble Mr. Khaparde and I have some cause for complaint in this matter. The Hon'ble Mr. Khaparde proposed in September that all action on the Rowlatt Committee's Report should be held in abeyance. No Member of this Council supported him. They all said 'Oh! no; we never heard of such a thing. Why should we support such a resolution?' Well, my Lord, the Government thought—it was a foolish mistake of theirs, they were quite mistaken in their appreciation of the attitude of the Council—they thought there were two courses open, either to take action on the Report or to hold the recommendations in abeyance; and, as the recommendations were not to be held in abeyance, according to this Council, we thought, as I say very foolishly, very stupidly, that the Council would, to some extent, support us in putting the recommendations into force.

[*Sir William Vincent; Rao Bahadur B. N. Sarma; Pandit Madan Mohan Malaviya; The President; Mr. V. J. Patel.*] [18TH MARCH, 1919.]

"We were quite prepared of course for criticism on details and for very important modifications, but we did not think that we were going to run into a solid block of opposition of this kind. At the same time, I quite see that there are many reasons"

The Hon'ble Rao Bahadur B. N. Sarma:—"May I state, my Lord, that the Hon'ble Mr. Khaparde's Resolution was so worded as to make it impossible for us to vote on it. He asked 'that the consideration and disposal of the Report be kept in abeyance pending the institution of an inquiry into the Central Intelligence Department.' I am sorry that the Hon'ble Sir William Vincent has been so gravely misled."

The Hon'ble Sir William Vincent:—"I was only explaining that we had made a mistake. I was not in any way reproaching Hon'ble Members, but only regretting our mistake and explaining what we hoped would be the attitude of Council when we brought this Bill forward."

"I wish now, my Lord, to turn to a much more serious question, and that is, this question of passive resistance; and I should like, while I am speaking of it, to thank Hon'ble Members—those Hon'ble Members who have issued a manifesto against it—very much for their action in doing so, because I do believe that this passive resistance has in it great potentialities for evil. And it is the more to the credit of those Hon'ble Members who have issued this manifesto that they have done so in spite of the fact that they do not approve of the provisions of the Bill which is now before Council. It is a matter of great regret to us that a man of the selfless character of Mr. Gandhi should have embarked upon this movement. We can only earnestly hope that it will not materialise, because it is to be feared that though Mr. Gandhi may exercise the greatest self-restraint over his actions, other younger and more hot-headed men who join the movement may be led into violence which can but result in disaster. But, my Lord, whatever be the character of that movement, it is obvious that the Government cannot in any way yield to it. Indeed, any such conduct would be tantamount to a complete abrogation of the authority of the Governor General in Council."

"My Lord, I have now very nearly done. I have only a word or two to add. The conscience of the Government in the matter of this legislation is quite clear. We are acting from a deep-rooted conviction that we are doing what is right. We have proposed the law to meet what we know to be a terrible danger. We have provided numerous safeguards in it so as, as far as is possible, to prevent any injustice occurring under it. We think that many Members of this Council know in their heart of hearts what this danger is, and how formidable it is to peaceable residents in parts of the Province. My only regret is that I have failed to convince more Hon'ble Members of the necessity for this law, and this is a matter of greater regret because I feel it may be partly owing to some fault or deficiency in my presentation of the case."

G-20 P.M.

The Hon'ble Pandit Madan Mohan Malaviya:—"May I say a word, my Lord, regarding what the Hon'ble the Home Member has said about me?"

His Excellency the President:—"A personal explanation?"

The Hon'ble Pandit Madan Mohan Malaviya:—"He was entitled to answer my arguments. He was not entitled to misrepresent me."

The Hon'ble Mr. V. J. Patel:—"Your Excellency, before the motion is put, I object to the passing of this Bill at this meeting."

His Excellency the President:—"On what grounds?"

The Hon'ble Mr. V. J. Patel:—Under section 33 of the Rules of Business:

'If any amendment be made, any Member may object to the passing of the Bill at the same meeting; and such objection shall prevail unless the President, in exercise of his power to suspend any of these rules, allows the Bill to pass.'

[18TH MARCH, 1919.]

[*Sir William Vincent; The President; Mr. V. J. Patel.*]**The Hon'ble Sir William Vincent** :—" May I suggest . . .**His Excellency the President** :—" I do not think the Hon'ble Member need take up the point. I carefully considered this question before I came to the Council to-day.

" Those amendments which were brought up to-day were amendments which were designed to carry out the wishes of the Council itself. The consequential amendments to the amendments which the Council passed at the last meeting. They were amendments which were all in the direction of the arguments which had been advanced by Hon'ble Members here; and therefore I do not think any surprise has been sprung on the Council by the fact that those amendments were allowed to be brought forward. I may say at once that I hope the Hon'ble Member does not think that I should have allowed the whole of this debate to take place, taking up an entire day, and then accept his suggestion that the day should be wasted and that we should proceed to have another discussion on this matter.

" No no, Mr. Patel."

The Hon'ble Mr. V. J. Patel :—" Do I understand that your Excellency suspends the Rules of Business "**His Excellency the President** :—" I do "

The motion that the Bill be passed was put, and the Council divided as follows :—

Ayes—57.

His Excellency the Commander-in-Chief.

The Hon'ble Sir Claude Hill

" Sir Sankaran Nair
 " Sir George Lowndes.
 " Sir Thomas Holland.
 " Sir William Vincent
 " Sir James Meston.
 " Sir Arthur Anderson.
 " Mr. W. A. Ironside.
 " Sir Verney Lovett.
 " Mr. H. F. Howard.
 " Sir James DuBoulay.
 " Mr. A. H. Ley.
 " Mr. W. M. Hailey
 " Mr. H. Sharp.
 " Mr. R. A. Mant.
 " Maj.-Genl. Sir Alfred Bingley.
 " Sir Godfrey Fell
 " Mr. F. C. Rose
 " Mr. C. H. Kesteven
 " Mr. D. deS. Bray.
 " Lt.-Col. R. E. Holland.
 " Surg.-Genl. W. R. Edwards
 " Mr. G. R. Clarke.
 " Mr. H. Moneriff Smith.
 " Mr. C. A. Barron.
 " Mr. P. L. Moore.
 " Mr. T. Emerson.
 " Mr. E. H. C. Walsh.
 " Mr. C. A. Kincaid.
 " Sir John Donald.
 " Mr. P. J. Fagan.
 " Mr. J. T. Marten.
 " Mr. W. J. Reid.
 " Mr. W. F. Rice.

Noes—20.

The Hon'ble Sir Gangadhar Chitnavis.

" Mr. S. N. Banerjee.
 " Raja of Mahmudabad
 " Dr. T. B. Sapru.
 " Pandit Madan Mohan Malaviya.
 " Mr. S. Sastri.
 " Mr. B. N. Sarma.
 " Mir Asad Ali, Khan Bahadur.
 " Mr. V. J. Patel.
 " Sir Fazulbhoy Currimbhoy
 " Rai Sita Nath Ray Bahadur.
 " Maharaja Sir M. C. Nandi.
 " Raja Sir Rampal Singh
 " Rai Krishna Sahay Bahadur
 " Raja of Kanika.
 " Khan Bahadur Mian Muhammad Shafi.
 " Rai B. D. Shulkul Bahadur
 " Mr. K. K. Chanda.
 " Maung Bah Too.
 " Sir Dinshaw Wacha.

The motion was therefore agreed to.

The Council adjourned until Wednesday, the 19th instant, at 11 A.M

H. M. SMITH,

DELHI ;

The 28th March, 1919:

} *Offg. Secretary to the Government of India.*
Legislative Department.

